

Board of Education Regular Meeting  
Monday, November 10, 2025 7:00 PM  
Music Room, Humboldt  
810 Central Ave  
Humboldt, NE 68376-9706

1. **OPEN MEETING NOTICE - CALL MEETING TO ORDER- ROLL CALL - PLEDGE OF ALLEGIANCE\***
2. **WELCOME PATRONS & GUESTS: PATRON COMMENT**
3. **APPROVE CONSENT AGENDA**
  - 3.1. Meeting Minutes
  - 3.2. Bills for Payment
  - 3.3. Review Treasurer's report
4. **REPORTS**
  - 4.1. Principal Caniglia
  - 4.2. Principal Standerford
  - 4.3. SPED Director Kroll
  - 4.4. NASB Report - Neal Kanel
  - 4.5. Committee Reports: Americanism and Negotiations
    - 4.5.1. Building and Grounds Meet After Board Meeting
5. **AGENDA ITEMS**
  - 5.1. Approve board member's leave of absence
  - 5.2. 2026 to 2027 Football Classification
  - 5.3. Josh Manning Eagle Scout Project
  - 5.4. 3MT ACT Prep
  - 5.5. EPS Training (Funded by CLSD Grant)
  - 5.6. Nider's
  - 5.7. Policy 4030.1 Amendment and Application Retirement Incentive
  - 5.8. ELC Bank Account Update
6. **SUPERINTENDENT GRIFFITH REPORT**
  - 6.1. Audit Report 2025
7. **BOARD MEMBER CONCERNS**
8. **ADJOURN**

## **Board of Education Regular Meeting**

Monday, October 13, 2025 7:00 PM

Humboldt Board Conference Room

Attendance Taken at 6:56 PM. Quentin Bowen: Present, Kyle Hilgenfeld: Present, Mike Kanel: Present, Neal Kanel: Present, Dave Mezger: Present, Scott Ogle: Present.

### **1. OPEN MEETING NOTICE - CALL MEETING TO ORDER- ROLL CALL -PLEDGE OF ALLEGIANCE\***

### **2. WELCOME PATRONS & GUESTS: PATRON COMMENT**

### **3. APPROVE CONSENT AGENDA**

Approve Consent Agenda passed with a motion by Scott Ogle and a second by Dave Mezger.  
Yea: 6, Nay: 0

3.1. Meeting Minutes

3.2. Bills for Payment

3.3. Review Treasurer's report

### **4. REPORTS**

4.1. Principal Caniglia updated the group on the JAG program and the elected class officers. An update was also given on the Counselor's activities such as the bloodmobile, Career days and FAFSA. The upcoming extracurricular activities and past successes were also discussed.

4.2. Principal Standerford discussed conferences teachers had attending, updating curriculum, and fire prevention with the kids.

4.3. SPED Director Kroll discussed the upcoming SPED due dates and activities.

4.4. NASB Report - Neal Kanel

4.5. Committee Reports

4.5.1. Building Committee

### **5. AGENDA ITEMS**

5.1. Approve board member's leave of absence

5.2. STS Shop Roof Repair

Accept Bid from 419 Coatings LLC. for \$17,500 passed with a motion by Mike Kanel and a second by Neal Kanel. Yea: 6, Nay: 0

5.3. Purchase two 75" Box light Boards

Approve Purchase of Two Box light boards passed with a motion by Neal Kanel and a second by Scott Ogle. Yea: 6, Nay: 0

5.4. HTRSEA Negotiation

Recognize HTRSEA as the teacher negotiation organization passed with a motion by Scott Ogle and a second by Mike Kanel. Yea: 6, Nay: 0

5.5. Nemaha County Mitigation Plan Resolution

Approve Resolution for the Nemaha County Mitigation Plan passed with a motion by Scott Ogle and a second by Neal Kanel. Yea: 6, Nay: 0

5.6. Review Policies 3000–3050

Approve the review of board policies as presented passed with a motion by Scott Ogle and a second by Mike Kanel. Yea: 6, Nay: 0

### **6. SUPERINTENDENT GRIFFITH REPORT**

### **7. BOARD MEMBER CONCERNS**

### **8. ADJOURN**

Motion to adjourn passed with a motion by Scott Ogle and a second by Mike Kanel. Yea: 6, Nay: 0

Respectfully submitted,  
Chantel Farwell

Account Number	Detail Description	Amount
01 2630 340 000	Maintenance - Chemicals	348.84
Total AG PARTNERS COOPERATIVE, INC		348.84
01 3541 610 003	Sixpence Supplies/Family Inv	60.57
01 3551 610 001	PO 8627 STS/CTE	309.49
01 2230 610 000	PO 8644 Tech	1,281.17
01 2120 610 003	PO 8643	54.13
01 3541 610 003	PO 8657 17N9-9FGD-6WP3	155.15
01 2620 610 000	PO 8649 1MCG-YFWF-91T4	131.99
01 3541 610 003	PO 8655 1GGM-HR3Y-4FXD	126.56
01 3551 610 001	PO 8627 CTE	45.19
01 2120 610 003	PO 8643 1Y4H-YYJ9-DNHG	19.47
01 2120 610 003	PO 8643 1D1R-1PCY-HKTW	57.80
Total Amazon Capital Services		2,241.52
01 2620 350 000	labor	262.50
01 2620 350 000	Parts & Repairs	675.00
Total BEATRICE MECHANICAL SERVICE		937.50
01 2620 610 000	MAINT Supplies	260.79
01 2320 580 000	SUPT TRAVEL EXPENSES	178.94
01 2141 580 000	PO 8593 JT	352.88
01 1200 580 000	parking	10.50
01 2410 580 000	credits	(48.86)
01 3541 580 003	Sixpence Travel Expenses	1,702.00
01 6988 610 000	PO 8625 STEAM	150.00
01 1100 610 003	PO 8653 Curriculum	149.00
01 2510 531 000	POSTAGE	112.35
01 2120 610 003	PO 8610	196.95
01 1100 610 001	Canva	142.00
01 2510 610 000	PO 8639 Envelopes	5,201.35
01 1100 610 001	PO 8553 PBIS	497.00
01 1100 610 001	PO 8613 FCS	32.00
01 2120 330 003	PO 8623 Couns Conf	180.00
01 2710 610 000	VEHICLE PARTS/SUPPLIES	88.98
01 3541 610 003	PO 8630 & 8656	266.90
01 1100 610 002	EEMUSICCL	299.00
01 1100 610 002	PO 8628	120.00
01 1100 610 001	PO 8633.8578 Music	403.45
01 2410 330 000	PO 8620	988.00
01 2410 580 000	PO 8636	272.50
01 1100 580 000	PO 8565 NeMTSS Conf	733.72
Total CARDMEMBER SERVICE		12,289.45
01 6988 610 000	STEAM	233.08
Total Cash-Wa Distributing		233.08
01 2141 330 000	PO 8364 LMHP JT	388.00
Total Chadwell, Mindy		388.00
01 2620 410 000	23770.1	117.35
01 2620 410 000	20945	103.99
01 2620 410 000	20947	69.85
01 2620 410 000	20370	345.51
01 2620 410 000	20380	251.97
01 2620 410 000	20840.1	66.50
01 2620 410 000	20360	450.04
01 2620 410 000	20365	103.63
01 2620 410 000	21690.1	1,172.05
Total CITY OF HUMBOLDT		2,680.89
01 1100 610 001	FCS	180.86
01 1100 610 001	Ag	42.08

Account Number	Detail Description	Amount
01 1100 610 001	TS Science	26.03
01 6988 610 000	STEAM	115.88
01 1100 610 003	EL Snacks	475.44
Total CLEANING COUSINS, LLC		840.29
01 2230 650 000	tech / OCIO	953.61
Total DAS STATE ACCOUNTING - CENTRAL FINANCE		953.61
01 1100 610 001	FF9023	91.00
01 1100 610 001	FF9100	48.60
01 1100 610 001	FF9088-01	25.74
01 1100 610 001	FF8918	25.00
01 1100 610 001	Music FF9962	34.65
01 1100 610 001	Music FF0130	29.70
01 1100 610 001	Music FF0156	20.00
Total DIETZE MUSIC HOUSE		274.69
01 2620 350 000	Labor	65.00
01 2620 610 000	Parts	9.67
Total DSTK PHILLIPS, INC		74.67
01 2620 610 000	INV696706	73.08
01 2620 610 000	9222733-0	1,707.61
01 2620 610 000	INV692607	57.36
Total EAKES OFFICE SOLUTIONS		1,838.05
01 2620 431 000	Labor + Supplies - Welder Plugs	1,703.20
Total EL CAMINO ELECTRIC, LLC		1,703.20
01 2670 650 000	E3 School Safety App	1,500.00
Total EMERGENT 3 INC		1,500.00
01 2213 330 000	DG Sci of Reading Training	7,000.00
Total EPS Operations, LLC		7,000.00
01 2510 340 000	emplmt background screenings	161.80
Total ESSENTIAL SCREENS		161.80
01 2120 330 001	Counselor Day-BR	30.00
01 2120 330 003	Counselor Day-TR	30.00
01 2213 330 000	11310 AW.TS.JS.KH.MB.JE.CK	180.00
01 2213 330 000	11318 SK	30.00
01 2213 330 000	11324	50.00
01 2213 330 000	JG Workshop	30.00
01 2151 591 000	EL Audiology	581.02
01 2151 591 000	Secondary Audiology	581.02
01 1200 591 003	EL Behavior	764.50
01 2230 591 000	11330 JG Workshop	30.00
01 6408 395 003	SPED Dir 0-2	9.80
01 6408 395 003	SPED Dir 3-5	9.80
01 6408 395 003	Audiology 0-2	64.56
01 6408 395 003	Audiology 3-5	64.55
01 1200 591 003	EL SPED Dir	88.20
01 1200 591 001	Secondary SPED Dir	88.20
Total ESU #4		2,631.65
01 1190 330 003	Prek Workshop TG	15.00
01 2230 643 000	TECH Web/Cloud Based Software	61.23
01 2230 643 000	Technology hosted services	61.23
01 1200 330 000	VM Workshop	50.00
Total ESU #6		187.46
01 2230 650 000	ESU Cloud Hosting 2025-26	1,900.00
Total ESU 5		1,900.00
01 2310 540 000	advertising	110.60
Total FALLS CITY JOURNAL		110.60

Account Number	Detail Description	Amount
01 1100 610 003	EL Snacks	322.43
Total FALLS CITY MERCANTILE CO.		322.43
01 2620 420 000	trash-utilities	670.00
Total FALLS CITY SANITATION		670.00
01 2620 610 000	Maint Supplies	219.46
Total FARM & CITY SUPPLY		219.46
01 1100 382 001	distance learning	429.21
Total FIBER PLATFORM, LLC		429.21
01 2230 643 000	Library Software	1,574.68
Total FOLLETT SCHOOL SOLUTIONS		1,574.68
01 1100 640 003	7029205884	161.00
Total Gateway Education Holdings LLC		161.00
01 1100 640 003	PO 8637 ELA	700.00
01 1100 640 001	PO 8637 ELA	1,000.00
Total HOUGHTON MIFFLIN CO		1,700.00
01 1100 333 000	MILEAGE PAID TO STAFF	268.80
Total Howe, Megan		268.80
01 102	payroll expenses	627,724.89
Total HTRS PAYROLL ACCT		627,724.89
01 2310 540 000	10214	6.67
01 2310 540 000	10333	12.44
01 2310 540 000	10334	12.00
01 2310 540 000	10335	65.33
01 2310 540 000	10316	5.78
01 2310 540 000	advertising	468.42
01 2310 540 000	10316	5.78
01 2310 540 000	10333	12.44
01 2310 540 000	10334	12.00
01 2310 540 000	advertising	103.99
01 2310 540 000	10476	53.33
Total HUMBOLDT STANDARD		758.18
01 1100 890 001	PO 8626 Diplomas	143.10
Total JOSTEN'S		143.10
01 2510 315 000	Audit	7,950.00
Total JULIE D. BAUMAN, CPA		7,950.00
01 2710 340 000	Tires & Repairs	1,687.00
01 2710 340 000	Thomas	332.13
01 2710 340 000	2021 Thomas	213.52
01 2710 340 000	2018 Thomas	153.80
01 2710 340 000	2011 Suburban	683.91
Total KOCH AUTO SERVICE		3,070.36
01 2330 317 000	legal services	394.50
Total KSB School Law		394.50
01 2620 350 000	water soft contract	484.00
Total KURITA AMERICA INC		484.00
01 6408 340 003	0-2 YO	96.86
01 6408 340 003	3-5 YO	1,223.20
01 2161 340 000	SA	1,737.94
Total MALCOLM, MARY		3,058.00
01 3551 610 001	PO 8652 CTE	343.25
01 3551 610 001	Supplies	91.40
Total MATHESON TRI-GAS INC		434.65
01 2620 610 000	Keys	120.00
Total METAL DOORS & HARDWARE CO		120.00

Account Number	Detail Description	Amount
01 2620 610 000	PO 8648 Maint	255.34
Total MID-AMERICAN RESEARCH		255.34
01 2710 330 000	CDL Training EM	646.87
Total Midwest CDL Training		646.87
01 6408 340 003	0-2 yo	0.00
01 6408 340 003	3-5yo	43.30
01 2171 340 000	SA	958.20
Total NATIONAL THERAPEUTIC ASSOCIATES, INC		1,001.50
01 2141 610 002	AUGUST2025	30.40
01 2141 610 002	OCTOBER 2025	85.50
Total NCS PEARSON, INC		115.90
01 2320 310 000	DG Dues	676.00
01 2410 310 000	KS Dues	694.00
Total NCSA - NEBRASKA COUNCIL OF SCHOOL ADMIN		1,370.00
01 1200 591 001	Winter Quarter KF	2,412.00
Total Nebraska Transition College		2,412.00
01 2610 621 000	43465	90.45
01 2610 621 000	43471	5,962.30
Total NPPD		6,052.75
01 2220 640 000	PO 8641 Library	500.00
Total OVERDRIVE, INC		500.00
01 2310 540 000	advertising	165.00
01 2310 540 000	57116	108.00
01 2310 540 000	57055	10.00
Total Pawnee Republican		283.00
01 2230 650 000	badge/scanners tech	375.00
Total PRIME COMMUNICATIONS, INC		375.00
01 1100 610 002	44272546	113.63
01 1100 610 002	44264989	261.07
01 1100 610 002	44272679	92.48
01 1100 610 003	44245983	23.45
01 1100 610 003	44240507	55.92
01 1100 610 003	44249064	414.74
01 1100 610 003	44270785	155.36
01 1100 610 003	44249716	336.76
01 1100 610 003	44248479	332.20
01 1100 610 003	44248528	28.89
01 1100 610 003	44270762	44.18
01 1100 610 003	44248767	6.98
Total QUILL		1,865.66
01 3541 610 003	AN CPR Training	40.00
01 3551 610 001	JD & SO CPR Training	80.00
Total Richardson County CPR		120.00
01 2710 626 000	GAS & DIESEL	388.89
01 2710 610 000	VEHICLE PARTS/SUPPLIES	210.66
Total Sapp Bros.		599.55
01 1100 610 002	music dept	39.50
Total SCHMITT MUSIC		39.50
01 2710 626 000	Fuel - June+Sep	5,416.00
Total STATION SERVICE CENTER INC., THE		5,416.00
01 1200 591 002	IEP Translation	37.50
01 1200 591 002	Mileage	5.74
Total STEFFEN PINEDA, SARAH		43.24

Account Number	Detail Description	Amount
01 2710 890 000	ee drug testing	144.00
Total SURNALI, LLC		<u>144.00</u>
01 2620 610 000	PO 8592	5,874.74
01 2620 431 000	Labor - Repairing Cooling Tower	3,710.00
Total SYS-KOOL, LLC		<u>9,584.74</u>
01 2710 610 000	Geo Tab Monthly Charges	291.90
Total T-Mobile USA INC		<u>291.90</u>
01 2620 350 000	3008883945	562.00
01 2620 350 000	3008976726	562.00
Total TK ELEVATOR CORPORATION		<u>1,124.00</u>
01 1100 320 000	JAG 2025-26	10,000.00
Total United Way of the Midlands		<u>10,000.00</u>
01 2710 330 000	EM Bus Endorsement	230.00
Total UNIVERSITY OF NEBRASKA - KEARNEY		<u>230.00</u>
01 1100 333 000	Mileage Reimbursement	67.20
Total Vandentop-Caniglia, Kimberly		<u>67.20</u>
01 1100 610 001	PO 8645	413.00
Total Vivacity Tech PBC		<u>413.00</u>
01 2161 340 000	OT SPED SERVICES	3,874.50
01 2161 340 000	OT SPED TRAVEL EXPENSES	599.00
Total WILCOCK, JOY		<u>4,473.50</u>
01 2610 621 000	OCTOBER 2025	986.31
Total WoodRiver Energy LLC		<u>986.31</u>
Checking Account ID 1		<u>736,189.52</u>

**HTRS ACCOUNT BALANCES - Cash on Hand**

**10x31x25**

<b>Account</b>			<b>October</b>	<b>Previous Month</b>
ACTIVITY ACCOUNT	x488	\$	95,758.87	\$ 103,270.44
BREAKFAST/LUNCH	x462	\$	56,259.65	\$ 56,259.65
BUILDING FUND	x0640	\$	1,270,044.67	\$ 1,311,048.77
DEPRECIATION	x3541	\$	144,448.53	\$ 144,349.17
EMPLOYEE BEN FUND MM	x7455	\$	134,015.49	\$ 133,923.31
GENERAL FUND	x2567	\$	1,280,804.48	\$ 1,739,468.70
OFFICE ACCOUNT	x3638	\$	2,844.64	\$ 3,918.64
PAYROLL FUND	x2648	\$	11,320.03	\$ 14,814.45
QCPUF	x2583	\$	7,354.86	\$ 7,349.80
STUDENT FEES	x5156	\$	13,621.83	\$ 13,619.63
DAYCARE	x295	\$	8,645.70	\$ 3,040.47

<b>INTERNAL TRANSFERS - Current FY</b>		
<u>GENERAL to LUNCH FUND</u>	\$	-
<u>GENERAL to Activity FUND</u>	\$	-
<u>GENERAL to PAYROLL</u>	\$	-



**Humboldt Table Tock S Rock Steinauer School  
Breakfast/Lunch Program**

Oct.2025

**RECEIPTS**

Lunches	10,943.33
State	\$13,434.54
Int.	\$2.54
<b>TOTAL RECEIPTS</b>	<b>\$24,380.41</b>

**EXPENSES**

Falls City Merc	\$2,584.97
Cash-Wa Dist.	\$12,021.33

**TOTAL EXPENSE**

**\$14,606.30**

**BALANCE**

**\$56,259.65**

Activity Fund Balance Report - Summary - Exclude Encumbrances

10/2025 - 10/2025

Regular, Beginning Month 10/2025; Processing Month 10/2025; Accounts to Include Accounts with Activity; Fund Number 05

Fund: 05	ACTIVITY FUND	Chart of Account Number	Chart of Account Description	Beginning Balance	Expenses	Revenues	Balance Change	Balance
05 704 0098		2030		1,354.77	0.00	184.00	0.00	1,538.77
05 704 0099		2026		2,576.60	0.00	0.00	0.00	2,576.60
05 704 0100		Athletics - Miscellaneous		13,352.63	9,839.00	1,709.00	0.00	5,222.63
05 704 0102		2029		1,253.84	0.00	0.00	0.00	1,253.84
05 704 0122		2025		(330.47)	0.00	0.00	0.00	(330.47)
05 704 0123		2021		2,174.69	0.00	0.00	0.00	2,174.69
05 704 0124		2023		1,624.08	0.00	0.00	0.00	1,624.08
05 704 0125		2024		766.55	0.00	0.00	0.00	766.55
05 704 0132		2027		3,159.59	0.00	465.50	0.00	3,625.09
05 704 0133		2028		2,362.05	0.00	0.00	0.00	2,362.05
05 704 0135		Annual		55.14	0.00	200.00	0.00	255.14
05 704 0136		Drill Team		1,100.19	0.00	0.00	0.00	1,100.19
05 704 0137		Track		26.43	0.00	479.15	0.00	505.58
05 704 0138		Concession		8,607.92	6,218.53	728.00	0.00	3,119.39
05 704 0139		FCS		1,349.48	0.00	194.25	0.00	1,543.73
05 704 0140		Industrial Arts		3,976.12	0.00	0.00	0.00	3,976.12
05 704 0141		One Act		551.78	0.00	52.50	0.00	604.28
05 704 0142		Student Council - H S		296.61	517.44	14.00	0.00	(206.83)
05 704 0143		H.S. Youth Leadership		4,497.61	0.00	0.00	0.00	4,497.61
05 704 0144		H.S. Cheerleading		5,420.77	6,839.21	697.55	0.00	(720.89)
05 704 0145		Legion Scholarship		1,421.96	0.00	0.00	0.00	1,421.96
05 704 0146		Foundation Scholarship		1,455.38	0.00	0.00	0.00	1,455.38
05 704 0147		Donations		5,043.40	0.00	0.00	0.00	5,043.40
05 704 0148		Activities		7,355.63	1,503.00	0.00	0.00	5,852.63
05 704 0149		Library		5,261.43	0.00	0.00	0.00	5,261.43
05 704 0150		Wrestling		22.41	0.00	0.00	0.00	22.41
05 704 0151		Grants & Scholarships		3,366.60	0.00	0.00	0.00	3,366.60
05 704 0152		Elementary		471.71	0.00	61.95	0.00	533.66
05 704 0154		Music (new)		889.23	0.00	0.00	0.00	889.23
05 704 0155		Snack Cart		1,325.91	258.15	355.60	0.00	1,423.36
05 704 0156		Leap Program		4,564.00	0.00	0.00	0.00	4,564.00
05 704 0157		COF		2,461.99	0.00	0.00	0.00	2,461.99
05 704 0158		Baseball		0.00	0.00	308.70	0.00	308.70
05 704 0160		Cheerleading-Mld School		215.00	0.00	0.00	0.00	215.00
05 704 0161		StuCo - Middle School		1,868.56	0.00	0.00	0.00	1,868.56
05 704 0162		Mock Trial		685.43	0.00	110.82	0.00	796.25

10/2025 - 10/2025  
Regular; Beginning Month 10/2025; Processing Month 10/2025; Accounts to Include Accounts with Activity; Fund Number 05

Fund: 05	ACTIVITY FUND	Chart of Account Number	Chart of Account Description	Beginning Balance	Expenses	Revenues	Balance Change	Balance
05 704 0163			Volleyball Club	1,466.74	0.00	288.75	0.00	1,755.49
05 704 0164			Golf Club	831.17	55.29	0.00	0.00	775.88
05 704 0165			Middle School-Youth Leadership	946.66	0.00	0.00	0.00	946.66
05 704 0166			Power Lifting	2,957.30	0.00	0.00	0.00	2,957.30
05 704 0168			Speech	466.84	0.00	110.83	0.00	577.67
05 704 0169			MS Robotics	2,425.66	0.00	0.00	0.00	2,425.66
05 704 0171			Boys Basketball	2,757.31	0.00	0.00	0.00	2,757.31
05 704 0172			Girls Basketball	1,424.88	0.00	0.00	0.00	1,424.88
05 704 0173			Sport Posters	2,754.23	0.00	0.00	0.00	2,754.23
05 704 0174			Football Club	(5.39)	0.00	0.00	0.00	(5.39)
05 704 0175			FFA	4,931.17	1,169.02	8,304.00	0.00	12,066.15
05 704 0176			HS Robotics	15.85	0.00	0.00	0.00	15.85
05 704 0895			Interest	425.27	0.00	0.00	0.00	425.27
05 704 0896			Service Charge	(4,090.60)	0.00	0.00	0.00	(4,090.60)
Fund Total: 05				107,891.91	26,397.64	14,264.60	0.00	95,758.87

**Fund: 01**

**General Fund**

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
01 1100	Taxes Levied/Assessed	0.00	84,263.94	657,568.37	0.00	(657,568.37)
01 1115	Carline Tax	0.00	0.00	1,181.37	0.00	(1,181.37)
01 1125	Motor Vehicle Tax	0.00	18,062.75	46,826.73	0.00	(46,826.73)
01 1140	Penalties/Int on Taxes	0.00	341.33	904.13	0.00	(904.13)
01 1190	Other taxes levied	0.00	(500.37)	(1,816.13)	0.00	1,816.13
01 1315	Tuition from other entities(early entry)	0.00	0.00	10,150.00	0.00	(10,150.00)
01 1370	Preschool tuition	0.00	0.00	305.00	0.00	(305.00)
01 1800 1810	Fitness Center Dues	0.00	0.00	550.00	0.00	(550.00)
01 1800 1830	Laptop Fees	0.00	0.00	2,865.00	0.00	(2,865.00)
01 1800 1840	Industrial Arts Fees	0.00	0.00	18.00	0.00	(18.00)
01 1800 1850	Before/After School Program	0.00	0.00	1,919.13	0.00	(1,919.13)
01 1800 1870	Daycare Receipts	0.00	0.00	7,939.77	0.00	(7,939.77)
01 1921	City-Police court fines	0.00	0.00	100.00	0.00	(100.00)
	Subtotal: LOCAL RECIEPTS	0.00	102,167.65	728,511.37	0.00	(728,511.37)
01 2110	County Fines & Licence Fees	0.00	3,610.13	6,006.18	0.00	(6,006.18)
	Subtotal: COUNTY AND ESU RECEIPTS	0.00	3,610.13	6,006.18	0.00	(6,006.18)
01 3110	State Aid	0.00	53,908.99	102,308.99	0.00	(102,308.99)
01 3130	Homestead Exemption	0.00	0.00	776.07	0.00	(776.07)
01 3131	Property tax credit	0.00	(845.12)	(5,408.82)	0.00	5,408.82
01 3132	Personal property tax credit	0.00	0.00	161,712.27	0.00	(161,712.27)
01 3134	Personal Property Tax Credit	0.00	49,943.94	49,943.94	0.00	(49,943.94)
01 3180	Pro Rate Motor Vehicle	0.00	1,052.99	1,426.97	0.00	(1,426.97)
01 3535	High ability learners	0.00	3,936.00	3,936.00	0.00	(3,936.00)
01 3541	Sixpence Grant Receipts	0.00	0.00	100.00	0.00	(100.00)
01 3551	Career Education	0.00	0.00	7,500.00	0.00	(7,500.00)
	Subtotal: STATE RECEIPTS	0.00	107,996.80	322,295.42	0.00	(322,295.42)
01 4708	Medicaid in Public Schools MIPS	0.00	0.00	1,587.29	0.00	(1,587.29)
	Subtotal: FEDERAL RECEIPTS	0.00	0.00	1,587.29	0.00	(1,587.29)
01 5200	Fund Transfers In (from other HTRS fund)	0.00	0.00	25,000.00	0.00	(25,000.00)
01 5690	Other Non-revenue Receipt	0.00	19.98	19.98	0.00	(19.98)
	Subtotal: NON-REVENUE RECEIPTS	0.00	19.98	25,019.98	0.00	(25,019.98)
01 9000	Non-programmed Receipts	0.00	0.00	12,913.31	0.00	(12,913.31)
	Subtotal: NON-PROGRAM RECEIPTS	0.00	0.00	12,913.31	0.00	(12,913.31)
	Fund Total:	0.00	213,794.56	1,096,333.55	0.00	(1,096,333.55)

**Revenue Summary Report**

Processing Month: 10/2025

User ID: CMF

	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
Grand Total:	0.00	213,794.56	1,096,333.55	0.00	(1,096,333.55)

11/07/2025 03:18 PM

User ID: CMF

Account Number	Account Description	Revised Budget	Expended During Month	% of Budget	Unencumbered Balance
01	General Fund				
1100	REGULAR INSTRUCTIONAL PROGRAMS				
01 1100 111 000	Extra Duty Salary	240,000.00	21,477.16	27.38	174,287.40
01 1100 111 001	HS Teacher Salaries	720,000.00	58,169.32	26.54	528,911.53
01 1100 111 002	MS Teacher Salaries	0.00	7,255.50	0.00	(56,801.22)
01 1100 111 003	EL Teacher Salaries	850,000.00	86,085.04	21.06	670,997.04
111	SALARIES TCHR/PROF	1,810,000.00	172,987.02	27.22	1,317,394.75
01 1100 112 001	HS SALARIES AIDE/PARA	0.00	2,320.61	0.00	(2,320.61)
01 1100 112 002	MS AIDE/PARA	0.00	0.00	0.00	(398.67)
01 1100 112 003	EL AIDE/PARA	39,596.00	4,739.53	19.87	31,726.74
112	SALARIES AIDE/PARA	39,596.00	7,060.14	26.74	29,007.46
01 1100 113 001	HS SUB TCHR	63,158.00	5,579.00	12.18	55,468.00
01 1100 113 002	MS SUB TCHR	0.00	0.00	0.00	0.00
01 1100 113 003	EL SUB TCHR	78,827.00	6,037.50	14.04	67,758.05
113	SALARIES SUB TCHR	141,985.00	11,616.50	13.21	123,226.05
01 1100 153 000	TEACH SUB/CLASS COVERAGE	4,000.00	0.00	0.00	4,000.00
01 1100 153 001	EXTRA DUTY / STIPENDS	33,904.00	6,622.80	32.00	23,055.60
01 1100 153 002	CERT Unused Leave Payouts	0.00	0.00	0.00	0.00
153	EXTRA DUTY / STIPENDS	37,904.00	6,622.80	28.62	27,055.60
01 1100 211 000	D GROUP INSURANCE TCHR/PROF	38,296.00	5,210.15	41.31	22,474.82
01 1100 211 001	HS GROUP INSURANCE TCHR/PROF	324,211.00	17,863.00	17.49	267,514.84
01 1100 211 002	MS GROUP INSURANCE TCHR/PROF	0.00	1,172.63	0.00	(9,473.73)
01 1100 211 003	EL GROUP INSURANCE TCHR/PROF	310,171.00	28,141.69	21.34	243,984.79
211	GROUP INS TCHR/PROF	672,678.00	52,387.47	22.03	524,500.72
01 1100 212 002	MS GROUP INSURANCE AIDE/PARA	0.00	0.00	0.00	0.00
01 1100 212 003	EL GROUP INSURANCE AIDE/PARA	6,514.00	1,971.32	43.85	3,657.68
212	GROUP INSURANCE AIDE/PARA	6,514.00	1,971.32	43.85	3,657.68
01 1100 213 001	CERTIFIED CLASS COVG-BCBS	3,564.00	380.34	32.15	2,418.20
01 1100 213 003	CERTIFIED CLASS COVG-BCBS	317.00	0.00	0.00	317.00
213	CERTIFIED CLASS COVG-BCBS	3,881.00	380.34	29.52	2,735.20
01 1100 221 000	D SOCIAL SECURITY TCHR/PROF	19,864.00	1,624.68	25.06	14,886.73
01 1100 221 001	HS SOCIAL SECURITY TCHR/PROF	85,906.00	4,374.51	16.76	71,511.68
01 1100 221 002	MS SOCIAL SECURITY TCHR/PROF	0.00	553.13	0.00	(4,325.10)
01 1100 221 003	EL SOCIAL SECURITY TCHR/PROF	79,457.00	6,499.63	17.01	65,945.21
221	SOCIAL SECURITY TCHR/PROF	185,227.00	13,051.95	20.09	148,018.52
01 1100 222 001	HS SOCIAL SECURITY AIDE/PARA	0.00	177.83	0.00	(177.83)
01 1100 222 002	MS SOCIAL SECURITY AIDE/PARA	0.00	0.00	0.00	(30.58)
01 1100 222 003	EL SOCIAL SECURITY AIDE/PARA	2,974.00	357.97	19.70	2,388.07
222	SOCIAL SECURITY AIDE/PARA	2,974.00	535.80	26.71	2,179.66
01 1100 223 000	SOCIAL SECURITY Tchr Sub Pay	300.00	0.00	0.00	300.00
01 1100 223 001	HS SOCIAL SECURITY SUB TCHR	7,347.00	934.39	19.34	5,925.93
01 1100 223 002	MS SOCIAL SECURITY SUB TCHR	0.00	0.00	0.00	0.00
01 1100 223 003	EL SOCIAL SECURITY SUB TCHR	6,108.00	461.87	13.86	5,261.23
223	SOCIAL SECURITY SUB TCHR	13,755.00	1,396.26	16.49	11,487.16
01 1100 231 000	D RETIREMENT TCHR/PROF	21,037.00	1,707.89	24.92	15,793.70

**Expenditure Report by Function/Object -  
Detail\_KW**

11/07/2025 03:18 PM

User ID: CMF

Account Number	Account Description	Revised Budget	Expended During Month	% of Budget	Unencumbered Balance
01 1100 231 001	HS RETIREMENT TCHR/PROF	81,786.00	4,678.13	18.80	66,411.86
01 1100 231 002	MS RETIREMENT TCHR/PROF	0.00	408.08	0.00	(4,048.58)
01 1100 231 003	EL RETIREMENT TCHR/PROF	58,390.00	6,951.91	24.75	43,937.81
231	RETIREMENT TCHR/PROF	161,213.00	13,746.01	24.26	122,094.79
01 1100 232 001	HS RETIREMENT AIDE/PARA	0.00	187.51	0.00	(187.51)
01 1100 232 002	MS RETIREMENT AIDE/PARA	0.00	0.00	0.00	(32.20)
01 1100 232 003	EL RETIREMENT AIDE/PARA	4,275.00	382.95	14.87	3,639.17
232	RETIREMENT AIDE/PARA	4,275.00	570.46	20.01	3,419.46
01 1100 233 000	RETIREMENT Tchr Class Covg	500.00	0.00	0.00	500.00
01 1100 233 001	HS RETIREMENT SUB TCHR	4,826.00	648.15	18.85	3,916.42
01 1100 233 002	MS RETIREMENT SUB TCHR	0.00	0.00	0.00	0.00
01 1100 233 003	EL RETIREMENT SUB TCHR	783.00	0.00	9.03	712.28
233	RETIREMENT SUB TCHR	6,109.00	648.15	16.05	5,128.70
01 1100 237 000	D RETIREMENT TCHR/PROF	0.00	0.00	0.00	0.00
01 1100 237 001	Increased Retirement Contribution Rate	26,433.00	0.00	0.00	26,433.00
01 1100 237 002	MSIncreased Retirement Contribution Rate	0.00	0.00	0.00	0.00
01 1100 237 003	ELIncreased Retirement Contribution Rate	17,656.00	0.00	0.00	17,656.00
237	Inc Ret Contribution Rate	44,089.00	0.00	0.00	44,089.00
01 1100 260 000	D UNEMPLOYMENT PMTS	0.00	0.00	0.00	0.00
260	UNEMPLOYMENT PMTS	0.00	0.00	0.00	0.00
01 1100 281 000	D LTD/STD TCHR/PROF	655.00	29.05	14.48	560.18
01 1100 281 001	HS LTD/STD TCHR/PROF	6,886.00	356.80	16.57	5,745.06
01 1100 281 002	MS LTD/STD TCHR/PROF	0.00	28.00	0.00	(238.80)
01 1100 281 003	EL LTD/STD TCHR/PROF	6,950.00	477.55	14.81	5,920.42
281	LTD/STD TCHR/PROF	14,491.00	891.40	17.28	11,986.86
01 1100 282 001	HS LTD/STD AIDE/PARA	0.00	11.47	0.00	(11.47)
01 1100 282 002	MS LTD/STD AIDE/PARA	0.00	0.00	0.00	(2.56)
01 1100 282 003	EL LTD/STD AIDE/PARA	215.00	36.23	19.66	172.73
282	LTD/STD AIDE/PARA	215.00	47.70	26.19	158.70
01 1100 283 001	LTD/STD SUB TCHR	123.00	42.29	103.15	(3.87)
01 1100 283 002	LTD/STD SUB TCHR	0.00	0.00	0.00	0.00
01 1100 283 003	LTD/STD SUB TCHR	24.00	0.00	0.00	24.00
283	LTD/STD SUB TCHR	147.00	42.29	86.31	20.13
01 1100 320 000	PROF EDUC SERVICES	443.00	10,000.00	2,684.65	(11,450.00)
320	PROF EDUC SERVICES	443.00	10,000.00	2,684.65	(11,450.00)
01 1100 333 000	MILEAGE PAID TO STAFF	906.00	336.00	37.09	570.00
333	MILEAGE TO STAFF	906.00	336.00	37.09	570.00
01 1100 382 001	Tuition - Distance Learning	23,693.00	429.21	3.62	22,834.58
01 1100 382 002	Tuition - Distance Learning	0.00	0.00	0.00	0.00
382	DISTANCE LEARNING	23,693.00	429.21	3.62	22,834.58
01 1100 440 000	DISTRICT RENTALS/LEASES	27,629.00	0.00	19.70	22,186.54
440	LEASE/RENTALS	27,629.00	0.00	19.70	22,186.54
01 1100 580 000	INSTRUCTIONAL TRAVEL EXPENSES	5,000.00	733.72	15.94	4,202.81
580	TRAVEL EXPENSES	5,000.00	733.72	15.94	4,202.81
01 1100 610 001	HS Teaching Supplies	55,000.00	2,011.11	8.40	50,380.24
01 1100 610 002	MS Teaching Supplies	0.00	925.68	0.00	(1,038.30)

Expenditure Report by Function/Object -  
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11/07/2025 03:18 PM

User ID: CMF

Account Number	Account Description	Revised Budget	Expended During Month	% of Budget	Unencumbered Balance
01 1100 610 003	EL Teaching Supplies	45,000.00	2,345.35	7.03	41,837.05
610 SUPPLIES		100,000.00	5,282.14	8.82	91,178.99
01 1100 640 001	HS Textbooks	50,000.00	1,000.00	4.25	47,875.00
01 1100 640 002	MS Textbooks	0.00	0.00	0.00	(250.00)
01 1100 640 003	EL Textbooks	15,000.00	861.00	24.90	11,264.46
640 BOOKS/PERIODICALS		65,000.00	1,861.00	9.40	58,889.46
01 1100 643 000	WEB/CLOUD BASED SOFTWARE	10,225.00	0.00	0.00	10,225.00
643 WEB/CLOUD BASED SOFTWARE		10,225.00	0.00	0.00	10,225.00
01 1100 733 001	HS Furniture And Equipment	19,664.00	0.00	2.79	19,114.56
01 1100 733 002	MS Furniture And Equipment	0.00	0.00	0.00	(200.00)
01 1100 733 003	EL Furniture And Equipment	1,729.00	0.00	0.00	1,729.00
733 FURNITURE/FIXTURES		21,393.00	0.00	3.50	20,643.56
01 1100 890 001	HS Other Expense	17,000.00	143.10	6.72	15,856.90
01 1100 890 002	MS Other Expense	0.00	0.00	0.00	(1,314.33)
01 1100 890 003	EL Other Expense	10,000.00	0.00	0.00	10,000.00
890 MISC EXPENDITURES		27,000.00	143.10	9.10	24,542.57
1100 REGULAR INSTRUCTIONAL PROGRAMS		3,426,342.00	302,740.78	23.53	2,619,983.95
1150 LIMITED ENGLISH PROF PROGRAMS					
01 1150 111 003	LEP/ESL SALARIES TCHR/PROF	0.00	0.00	0.00	0.00
111 SALARIES TCHR/PROF		0.00	0.00	0.00	0.00
01 1150 211 003	ELA GROUP INSURANCE TCHR/PROF	0.00	0.00	0.00	0.00
211 GROUP INS TCHR/PROF		0.00	0.00	0.00	0.00
01 1150 221 003	ELA SOCIAL SECURITY TCHR/PROF	0.00	0.00	0.00	0.00
221 SOCIAL SECURITY TCHR/PROF		0.00	0.00	0.00	0.00
01 1150 231 003	ELA RETIREMENT TCHR/PROF	0.00	0.00	0.00	0.00
231 RETIREMENT TCHR/PROF		0.00	0.00	0.00	0.00
01 1150 281 003	ELA LTD/STD TCHR/PROF	0.00	0.00	0.00	0.00
281 LTD/STD TCHR/PROF		0.00	0.00	0.00	0.00
1150 LIMITED ENGLISH PROF PROGRAMS		0.00	0.00	0.00	0.00
1160 POVERTY PROGRAMS					
01 1160 111 003	Teacher Salaries - Poverty	180,000.00	0.00	13.65	155,430.00
111 SALARIES TCHR/PROF		180,000.00	0.00	13.65	155,430.00
01 1160 113 003	Substitute Salaries - Poverty	0.00	0.00	0.00	0.00
113 SALARIES SUB TCHR		0.00	0.00	0.00	0.00
01 1160 211 003	Health Insurance - Poverty	46,120.00	0.00	13.88	39,719.60
211 GROUP INS TCHR/PROF		46,120.00	0.00	13.88	39,719.60
01 1160 221 003	Social Security - Poverty	14,274.00	0.00	12.73	12,457.52
221 SOCIAL SECURITY TCHR/PROF		14,274.00	0.00	12.73	12,457.52
01 1160 231 003	Retirement - Poverty	14,383.00	0.00	13.80	12,397.75
231 RETIREMENT TCHR/PROF		14,383.00	0.00	13.80	12,397.75
01 1160 237 003	Inc Ret Contribution Rate	4,523.00	0.00	0.00	4,523.00
237 Inc Ret Contribution Rate		4,523.00	0.00	0.00	4,523.00
01 1160 281 003	Long Term Disability - Poverty	1,249.00	0.00	10.89	1,113.04
281 LTD/STD TCHR/PROF		1,249.00	0.00	10.89	1,113.04
01 1160 610 003	Teaching Supplies - Poverty	0.00	0.00	0.00	0.00

Expenditure Report by Function/Object -  
Detail\_KW

11/07/2025 03:18 PM

User ID: CMF

Account Number	Account Description	Revised Budget	Expended During Month	% of Budget	Unencumbered Balance
610	SUPPLIES	0.00	0.00	0.00	0.00
01 1160 890 003	Other Expense - Poverty	0.00	0.00	0.00	0.00
890	MISC EXPENDITURES	0.00	0.00	0.00	0.00
1160	POVERTY PROGRAMS	260,549.00	0.00	13.40	225,640.91
1190	EARLY CHILDHOOD ED PROGRAMS				
01 1190 111 003	Early Childhood Salary	176,670.00	8,463.00	21.17	139,269.00
111	SALARIES TCHR/PROF	176,670.00	8,463.00	21.17	139,269.00
01 1190 112 003	EC Early Childhood Aide	1,493.00	1,663.59	111.43	(170.59)
112	SALARIES AIDE/PARA	1,493.00	1,663.59	111.43	(170.59)
01 1190 113 003	EC Substitute Salaries	233.00	0.00	0.00	233.00
113	SALARIES SUB TCHR	233.00	0.00	0.00	233.00
01 1190 211 003	EC Health Insurance	75,000.00	4,594.55	24.59	56,555.17
211	GROUP INS TCHR/PROF	75,000.00	4,594.55	24.59	56,555.17
01 1190 212 003	GROUP INSURANCE AIDE/PARA	234.00	15.89	6.79	218.11
212	GROUP INSURANCE AIDE/PARA	234.00	15.89	6.79	218.11
01 1190 221 003	EC Social Security	13,276.00	643.77	21.48	10,424.42
221	SOCIAL SECURITY TCHR/PROF	13,276.00	643.77	21.48	10,424.42
01 1190 222 003	EC SOC SEC AIDE/PARA	114.00	127.49	111.83	(13.49)
222	SOCIAL SECURITY AIDE/PARA	114.00	127.49	111.83	(13.49)
01 1190 223 003	EC SOC SEC SUB TCHR	18.00	0.00	0.00	18.00
223	SOCIAL SECURITY SUB TCHR	18.00	0.00	0.00	18.00
01 1190 231 003	EC Retirement	17,451.00	683.81	17.32	14,428.99
231	RETIREMENT TCHR/PROF	17,451.00	683.81	17.32	14,428.99
01 1190 232 003	RETIREMENT AIDE/PARA	78.00	134.41	172.32	(56.41)
232	RETIREMENT AIDE/PARA	78.00	134.41	172.32	(56.41)
01 1190 237 003	Increased Retirement Contribution Rate	0.00	0.00	0.00	0.00
237	Inc Ret Contribution Rate	0.00	0.00	0.00	0.00
01 1190 281 003	EC LTD/STD TCHR/PROF	1,207.00	51.26	17.97	990.12
281	LTD/STD TCHR/PROF	1,207.00	51.26	17.97	990.12
01 1190 282 003	LTD/STD AIDE/PARA	6.00	3.11	51.83	2.89
282	LTD/STD AIDE/PARA	6.00	3.11	51.83	2.89
01 1190 283 003	LTD/STD SUB TCHR	0.00	0.00	0.00	0.00
283	LTD/STD SUB TCHR	0.00	0.00	0.00	0.00
01 1190 330 003	EC STAFF DEVELOPMENT/TRAINING	362.00	15.00	4.14	347.00
330	STAFF DEVELOPMENT/TRAINING	362.00	15.00	4.14	347.00
01 1190 333 003	EC Mileage	0.00	0.00	0.00	0.00
333	MILEAGE TO STAFF	0.00	0.00	0.00	0.00
01 1190 610 003	EC Supplies	3,405.00	0.00	21.28	2,680.30
610	SUPPLIES	3,405.00	0.00	21.28	2,680.30
01 1190 733 003	EC Furniture & Equipment	1,231.00	0.00	0.00	1,231.00
733	FURNITURE/FIXTURES	1,231.00	0.00	0.00	1,231.00
1190	EARLY CHILDHOOD ED PROGRAMS	290,778.00	16,395.88	22.22	226,157.51
1200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS				
01 1200 111 001	HS SPED Teacher Salaries	240,127.00	16,360.83	15.20	203,623.17

Expenditure Report by Function/Object -  
Detail\_KW

11/07/2025 03:18 PM

User ID: CMF

Account Number	Account Description	Revised Budget	Expended During Month	% of Budget	Unencumbered Balance
01 1200 111 002	MS SPED Teacher Salaries	0.00	0.00	0.00	(11,953.00)
01 1200 111 003	EL SPED Teacher Salaries	353,020.00	9,820.67	9.84	318,287.55
111	SALARIES TCHR/PROF	593,147.00	26,181.50	14.03	509,957.72
01 1200 112 001	HS SPED Teacher Aide	75,000.00	2,863.20	13.34	64,993.40
01 1200 112 002	MS SPED Teacher Aide	0.00	0.00	0.00	(3,849.42)
01 1200 112 003	EL SPED Teacher Aide	320,000.00	22,141.58	19.50	257,588.20
112	SALARIES AIDE/PARA	395,000.00	25,004.78	19.31	318,732.18
01 1200 113 001	HS SPED Substitute Salaries	0.00	0.00	0.00	0.00
01 1200 113 002	MS SPED Substitute Salaries	0.00	0.00	0.00	0.00
01 1200 113 003	EL SPED Substitute Salaries	0.00	0.00	0.00	0.00
113	SALARIES SUB TCHR	0.00	0.00	0.00	0.00
01 1200 211 001	HS SPED GROUP INS TCHR/PROF	74,571.00	6,380.06	19.01	60,392.46
01 1200 211 002	MS SPED GROUP INS TCHR/PROF	0.00	253.90	0.00	(5,499.70)
01 1200 211 003	EL SPED GROUP INS TCHR/PROF	157,554.00	4,466.45	9.61	142,419.57
211	GROUP INS TCHR/PROF	232,125.00	11,100.41	15.00	197,312.33
01 1200 212 001	HS SPED GROUP INS AIDE/PARA	0.00	0.00	0.00	0.00
01 1200 212 003	EL SPED GROUP INS AIDE/PARA	59,000.00	5,261.93	27.30	42,895.20
212	GROUP INSURANCE AIDE/PARA	59,000.00	5,261.93	27.30	42,895.20
01 1200 221 001	HS SPED SOCIAL SECURITY TCHR/PROF	15,789.00	1,230.04	17.47	13,031.39
01 1200 221 002	MS SPED SOCIAL SECURITY TCHR/PROF	0.00	0.00	0.00	(886.06)
01 1200 221 003	EL SPED SOCIAL SECURITY TCHR/PROF	29,114.00	735.05	8.93	26,514.37
221	SOCIAL SECURITY TCHR/PROF	44,903.00	1,965.09	13.90	38,659.70
01 1200 222 001	SOCIAL SECURITY AIDE/PARA	6,000.00	219.43	12.79	5,232.71
01 1200 222 002	MS SPED SOCIAL SECURITY AIDE/PARA	0.00	0.00	0.00	(295.11)
01 1200 222 003	EL SPED SOCIAL SECURITY AIDE/PARA	25,000.00	1,681.37	18.95	20,262.48
222	SOCIAL SECURITY AIDE/PARA	31,000.00	1,900.80	18.71	25,200.08
01 1200 223 003	EL SPED SOCIAL SECURITY SUB TCHR	0.00	0.00	0.00	0.00
223	SOCIAL SECURITY SUB TCHR	0.00	0.00	0.00	0.00
01 1200 231 001	HS SPED RETIREMENT TCHR/PROF	13,084.00	1,321.95	22.54	10,134.51
01 1200 231 002	MS SPED RETIREMENT TCHR/PROF	0.00	0.00	0.00	(965.80)
01 1200 231 003	EL SPED RETIREMENT TCHR/PROF	30,897.00	793.52	9.08	28,090.63
231	RETIREMENT TCHR/PROF	43,981.00	2,115.47	15.28	37,259.34
01 1200 232 001	RETIREMENT AIDE/PARA	5,409.00	231.34	14.95	4,600.48
01 1200 232 002	MS RETIREMENT AIDE/PARA	0.00	0.00	0.00	(311.03)
01 1200 232 003	EL SPED RETIREMENT AIDE/PARA	28,021.00	1,789.06	18.00	22,978.10
232	RETIREMENT AIDE/PARA	33,430.00	2,020.40	18.43	27,267.55
01 1200 237 001	Increased Retirement Contribution Rate	4,461.00	0.00	0.00	4,461.00
01 1200 237 002	Increased Retirement Contribution Rate	0.00	0.00	0.00	0.00
01 1200 237 003	Increased Retirement Contribution Rate	9,373.00	0.00	0.00	9,373.00
237	Inc Ret Contribution Rate	13,834.00	0.00	0.00	13,834.00
01 1200 281 001	HS SPED LTD/STD TCHR/PROF	1,023.00	91.49	19.78	820.69

**Expenditure Report by Function/Object -  
Detail\_KW**

11/07/2025 03:18 PM

User ID: CMF

Account Number	Account Description	Revised Budget	Expended During Month	% of Budget	Unencumbered Balance
01 1200 281 002	MS SPED LTD/STD TCHR/PROF	0.00	0.00	0.00	(69.32)
01 1200 281 003	HS SPED LTD/STD TCHR/PROF	3,187.00	53.47	5.98	2,996.40
281	LTD/STD TCHR/PROF	4,210.00	144.96	10.98	3,747.77
01 1200 282 001	LTD/STD AIDE/PARA	226.00	5.91	10.74	201.73
01 1200 282 002	LTD/STD AIDE/PARA	0.00	0.00	0.00	(22.94)
01 1200 282 003	EL SPED LTD/STD AIDE/PARA	1,763.00	99.95	17.31	1,457.74
282	LTD/STD AIDE/PARA	1,989.00	105.86	17.72	1,636.53
01 1200 330 000	SPED STAFF DEV/TRAINING	2,566.00	50.00	33.52	1,706.00
330	STAFF DEVELOPMENT/TRAINING	2,566.00	50.00	33.52	1,706.00
01 1200 333 000	SPED Mileage to Staff	0.00	0.00	0.00	(347.20)
333	MILEAGE TO STAFF	0.00	0.00	0.00	(347.20)
01 1200 340 003	Non-ESU OTHER PROF SERVICES	0.00	0.00	0.00	0.00
340	OTHER PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
01 1200 431 000	SPED NON-TECH BLDG REPAIRS/MAINT	0.00	0.00	0.00	0.00
431	NON-TECH REPAIRS/MAINT	0.00	0.00	0.00	0.00
01 1200 580 000	SPED TRAVEL EXPENSES	4,500.00	10.50	0.87	4,461.00
580	TRAVEL EXPENSES	4,500.00	10.50	0.87	4,461.00
01 1200 591 001	HS PURCHASED SERVICES	20,000.00	2,500.20	17.21	16,558.90
01 1200 591 002	MS PURCHASED SERVICES	0.00	43.24	0.00	(99.72)
01 1200 591 003	EL PURCHASED SERVICES	40,000.00	852.70	2.13	39,147.30
591	PURCHASED SERVICES	60,000.00	3,396.14	7.32	55,606.48
01 1200 610 001	HS SPED Supplies	3,741.00	0.00	0.00	3,741.00
01 1200 610 002	MS SPED Supplies	0.00	0.00	0.00	0.00
01 1200 610 003	EL SPED Supplies	7,946.00	0.00	0.00	7,946.00
610	SUPPLIES	11,687.00	0.00	0.00	11,687.00
01 1200 640 001	HS SPED Textbooks	3,088.00	0.00	0.00	3,088.00
01 1200 640 002	MS SPED Textbooks	0.00	0.00	0.00	0.00
01 1200 640 003	EL SPED Textbooks	3,875.00	0.00	0.00	3,875.00
640	BOOKS/PERIODICALS	6,963.00	0.00	0.00	6,963.00
01 1200 643 000	SPED Web/Cloud Based Software	7,637.00	0.00	0.00	7,637.00
643	WEB/CLOUD BASED SOFTWARE	7,637.00	0.00	0.00	7,637.00
01 1200 650 000	SPED Computer Hardware	4,697.00	0.00	0.00	4,697.00
650	TECH SUPPLIES	4,697.00	0.00	0.00	4,697.00
01 1200 733 001	HS SPED Furniture And Equipment	5,500.00	0.00	0.00	5,500.00
01 1200 733 002	MS SPED Furniture And Equipment	0.00	0.00	0.00	0.00
01 1200 733 003	EL SPED Furniture And Equipment	4,500.00	0.00	0.00	4,500.00
733	FURNITURE/FIXTURES	10,000.00	0.00	0.00	10,000.00
1200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	1,560,669.00	79,257.84	15.49	1,318,912.68
1291	SPED 3-5 YO				
01 1291 111 003	SPED PREK SALARIES TCHR/PROF	0.00	0.00	0.00	0.00
111	SALARIES TCHR/PROF	0.00	0.00	0.00	0.00
01 1291 211 003	Sped BAF - BCBS	0.00	0.00	0.00	0.00
211	GROUP INS TCHR/PROF	0.00	0.00	0.00	0.00
01 1291 221 003	SPED BAF - Fica	0.00	0.00	0.00	0.00
221	SOCIAL SECURITY TCHR/PROF	0.00	0.00	0.00	0.00
01 1291 231 003	SPED BAF - Retire	0.00	0.00	0.00	0.00

Expenditure Report by Function/Object -  
Detail\_KW

11/07/2025 03:18 PM

User ID: CMF

Account Number	Account Description	Revised Budget	Expended During Month	% of Budget	Unencumbered Balance
231	RETIREMENT TCHR/PROF	0.00	0.00	0.00	0.00
01 1291 281 003	SPED BAF - LTD	0.00	0.00	0.00	0.00
281	LTD/STD TCHR/PROF	0.00	0.00	0.00	0.00
01 1291 591 003	SPED 3-5 YO PURCH SERVICES	0.00	0.00	0.00	0.00
591	PURCHASED SERVICES	0.00	0.00	0.00	0.00
1291	SPED 3-5 YO	0.00	0.00	0.00	0.00
1292	SPED DIRECTOR				
01 1292 591 003	EC SPED DIR 0-2 yo	0.00	0.00	0.00	0.00
591	PURCHASED SERVICES	0.00	0.00	0.00	0.00
1292	SPED DIRECTOR	0.00	0.00	0.00	0.00
1300	SUMMER SCHOOL				
01 1300 111 001	Driver's Education Salary	4,453.00	0.00	0.00	4,453.00
111	SALARIES TCHR/PROF	4,453.00	0.00	0.00	4,453.00
01 1300 211 001	Driver's Ed Summer School	1,239.00	0.00	0.00	1,239.00
211	GROUP INS TCHR/PROF	1,239.00	0.00	0.00	1,239.00
01 1300 221 001	DrEd Social Security	341.00	0.00	0.00	341.00
221	SOCIAL SECURITY TCHR/PROF	341.00	0.00	0.00	341.00
01 1300 231 001	DrEd Retirement	440.00	0.00	0.00	440.00
231	RETIREMENT TCHR/PROF	440.00	0.00	0.00	440.00
01 1300 237 001	Increased Retirement Contribution Rate	0.00	0.00	0.00	0.00
237	Inc Ret Contribution Rate	0.00	0.00	0.00	0.00
01 1300 281 001	DrEd LTD/STD	23.00	0.00	0.00	23.00
281	LTD/STD TCHR/PROF	23.00	0.00	0.00	23.00
01 1300 338 001	DrEd Repairs	0.00	0.00	0.00	0.00
338	REPAIRS AND MAINTENANCE	0.00	0.00	0.00	0.00
01 1300 580 001	DrEd GAS & OIL	0.00	0.00	0.00	0.00
580	TRAVEL EXPENSES	0.00	0.00	0.00	0.00
1300	SUMMER SCHOOL	6,496.00	0.00	0.00	6,496.00
2120	GUIDANCE SERVICES				
01 2120 111 001	HS Counselor's Salary	101,880.00	5,460.00	16.08	85,500.00
01 2120 111 002	MS Counselor's Salary	0.00	0.00	0.00	(3,112.20)
01 2120 111 003	EL Counselor's Salary	83,762.00	5,187.00	15.42	70,845.20
111	SALARIES TCHR/PROF	185,642.00	10,647.00	17.46	153,233.00
01 2120 211 001	HS Group Ins Counselor	42,105.00	1,711.86	12.20	36,969.42
01 2120 211 002	MS Group Ins Counselor	0.00	0.00	0.00	(1,323.38)
01 2120 211 003	EL Group Ins Counselor	12,160.00	2,205.64	43.53	6,866.46
211	GROUP INS TCHR/PROF	54,265.00	3,917.50	21.66	42,512.50
01 2120 221 001	HS Social Security	9,122.00	419.73	13.80	7,862.81
01 2120 221 002	MS Social Security	0.00	0.00	0.00	(225.40)
01 2120 221 003	EL Social Security	5,140.00	375.68	17.54	4,238.36
221	SOCIAL SECURITY TCHR/PROF	14,262.00	795.41	16.73	11,875.77
01 2120 231 001	HS Retirement COUNSELOR	9,886.00	441.17	13.39	8,562.49
01 2120 231 002	MS Retirement COUNSELOR	0.00	0.00	0.00	(251.46)
01 2120 231 003	EL Retirement COUNSELOR	5,814.00	419.11	17.30	4,808.13
231	RETIREMENT TCHR/PROF	15,700.00	860.28	16.44	13,119.16
01 2120 237 001	Increased Retirement Contribution	2,166.00	0.00	0.00	2,166.00

Expenditure Report by Function/Object -  
Detail\_KW

11/07/2025 03:18 PM

User ID: CMF

Account Number	Account Description	Revised Budget	Expended During Month	% of Budget	Unencumbered Balance
	Rate				
01 2120 237 003	Increased Retirement Contribution Rate	0.00	0.00	0.00	0.00
237	Inc Ret Contribution Rate	2,166.00	0.00	0.00	2,166.00
01 2120 281 001	HS LTD/STD COUNSELOR	579.00	32.61	16.90	481.17
01 2120 281 002	MS LTD/STD COUNSELOR	0.00	0.00	0.00	(18.38)
01 2120 281 003	EL LTD/STD COUNSELOR	574.00	30.63	12.81	500.49
281	LTD/STD TCHR/PROF	1,153.00	63.24	16.45	963.28
01 2120 330 001	HS Counselor DEV/TRAINING	342.00	30.00	8.77	312.00
01 2120 330 002	MS Counselor DEV/TRAINING	0.00	0.00	0.00	0.00
01 2120 330 003	EL Counselor DEV/TRAINING	0.00	210.00	0.00	(210.00)
330	STAFF DEVELOPMENT/TRAINING	342.00	240.00	70.18	102.00
01 2120 610 001	HS Guidance Supplies	4,500.00	0.00	0.00	4,500.00
01 2120 610 002	MS Guidance Supplies	0.00	0.00	0.00	0.00
01 2120 610 003	EL Guidance Supplies	12,692.00	328.35	2.59	12,363.65
610	SUPPLIES	17,192.00	328.35	1.91	16,863.65
01 2120 890 001	HS Other Expense	247.00	0.00	0.00	247.00
01 2120 890 002	MS Other Expense	0.00	0.00	0.00	0.00
01 2120 890 003	EL Other Expense	0.00	0.00	0.00	0.00
890	MISC EXPENDITURES	247.00	0.00	0.00	247.00
2120	GUIDANCE SERVICES	290,969.00	16,851.78	17.15	241,082.36
2130	HEALTH SERVICES				
01 2130 116 000	SALARIES NURSE	65,000.00	6,210.85	26.57	47,727.88
116	SALARIES PROF CLASS	65,000.00	6,210.85	26.57	47,727.88
01 2130 216 000	GROUP INSURANCE NURSE	34,000.00	2,532.00	22.34	26,404.00
216	GROUP INSURANCE PROF CLASS	34,000.00	2,532.00	22.34	26,404.00
01 2130 226 000	SOCIAL SECURITY NURSE	6,231.00	466.73	20.80	4,934.90
226	SOCIAL SECURITY PROF CLASS	6,231.00	466.73	20.80	4,934.90
01 2130 236 000	RETIREMENT NURSE	7,522.00	497.79	18.39	6,138.53
236	RETIREMENT PROF CLASS	7,522.00	497.79	18.39	6,138.53
01 2130 237 000	Increased Retirement Contribution Rate	0.00	0.00	0.00	0.00
237	Inc Ret Contribution Rate	0.00	0.00	0.00	0.00
01 2130 286 000	LTD/STD NURSE	451.00	17.60	11.71	398.20
286	LTD/STD PROF CLASS	451.00	17.60	11.71	398.20
01 2130 320 000	Student Health Screenings	3,650.00	0.00	0.00	3,650.00
320	PROF EDUC SERVICES	3,650.00	0.00	0.00	3,650.00
01 2130 610 000	Nurse Supplies	25,221.00	0.00	11.78	22,250.86
610	SUPPLIES	25,221.00	0.00	11.78	22,250.86
2130	HEALTH SERVICES	142,075.00	9,724.97	21.52	111,504.37
2141	SPED SA Psych Services				
01 2141 111 000	School Psych Salaries	120,000.00	9,916.67	24.79	90,249.99
01 2141 111 001	School Psych Salaries HS	0.00	0.00	0.00	0.00
01 2141 111 002	School Psych Salaries MS	0.00	0.00	0.00	0.00
01 2141 111 003	School Psych Salaries EL	0.00	0.00	0.00	0.00
111	SALARIES TCHR/PROF	120,000.00	9,916.67	24.79	90,249.99
01 2141 211 000	School Psych Insurance	29,000.00	2,362.38	24.44	21,912.86
211	GROUP INS TCHR/PROF	29,000.00	2,362.38	24.44	21,912.86

**Expenditure Report by Function/Object -  
Detail\_KW**

11/07/2025 03:18 PM

User ID: CMF

Account Number	Account Description	Revised Budget	Expended During Month	% of Budget	Unencumbered Balance
01 2141 221 000	School Psych Social Security	7,200.00	738.94	30.79	4,983.18
221	SOCIAL SECURITY TCHR/PROF	7,200.00	738.94	30.79	4,983.18
01 2141 231 000	School Psych Retirement	9,700.00	801.27	24.78	7,296.19
231	RETIREMENT TCHR/PROF	9,700.00	801.27	24.78	7,296.19
01 2141 237 000	Inc Ret Contribution Rate	0.00	0.00	0.00	0.00
237	Inc Ret Contribution Rate	0.00	0.00	0.00	0.00
01 2141 260 000	SCHOOL PSYCH UNEMPLOYMENT PMTS	600.00	0.00	0.00	600.00
260	UNEMPLOYMENT PMTS	600.00	0.00	0.00	600.00
01 2141 281 000	SCHOOL PSYCH LTD/STD TCHR/PROF	0.00	40.60	0.00	(121.80)
281	LTD/STD TCHR/PROF	0.00	40.60	0.00	(121.80)
01 2141 330 000	SPED SA Psych STAFF DEVELOPMENT/TRAINING	0.00	388.00	0.00	(1,011.00)
330	STAFF DEVELOPMENT/TRAINING	0.00	388.00	0.00	(1,011.00)
01 2141 580 000	School Psych TRAVEL EXPENSES	0.00	352.88	0.00	(352.88)
580	TRAVEL EXPENSES	0.00	352.88	0.00	(352.88)
01 2141 591 000	SPED SA Psych Services	12,000.00	0.00	0.00	12,000.00
591	PURCHASED SERVICES	12,000.00	0.00	0.00	12,000.00
01 2141 610 000	School Psych Supplies	2,500.00	0.00	0.00	2,500.00
01 2141 610 001	School Psych HS Supplies	3,000.00	0.00	0.00	3,000.00
01 2141 610 002	School Psych MS Supplies	0.00	115.90	0.00	(154.85)
01 2141 610 003	School Psych EL Supplies	2,500.00	0.00	(16.37)	2,909.34
610	SUPPLIES	8,000.00	115.90	(3.18)	8,254.49
01 2141 733 000	SPED SA Psych FURNITURE/FIXTURES	4,000.00	0.00	0.00	4,000.00
733	FURNITURE/FIXTURES	4,000.00	0.00	0.00	4,000.00
01 2141 890 000	SPED SA Psych MISC EXPENDITURES	27,300.00	0.00	0.00	27,300.00
890	MISC EXPENDITURES	27,300.00	0.00	0.00	27,300.00
2141	SPED SA Psych Services	217,800.00	14,716.64	19.60	175,111.03
2142	SPED 3-5 Pscyh Services				
01 2142 591 003	SPED 3-5 Psych Services	0.00	0.00	0.00	0.00
591	PURCHASED SERVICES	0.00	0.00	0.00	0.00
2142	SPED 3-5 Pscyh Services	0.00	0.00	0.00	0.00
2143	SPED 0-2 Psych Services				
01 2143 591 003	SPED 0-2 Psych Services	0.00	0.00	0.00	0.00
591	PURCHASED SERVICES	0.00	0.00	0.00	0.00
2143	SPED 0-2 Psych Services	0.00	0.00	0.00	0.00
2151	SPED SA Speech/Audiology				
01 2151 111 001	Speech Path HS SALARIES TCHR/PROF	59,000.00	0.00	1.86	57,902.03
01 2151 111 002	Speech Path MS RETIREMENT TCHR/PROF	0.00	0.00	0.00	(878.38)
01 2151 111 003	Speech Path EL SALARIES TCHR/PROF	64,041.00	0.00	3.17	62,009.76
111	SALARIES TCHR/PROF	123,041.00	0.00	3.26	119,033.41
01 2151 211 001	Speech Path HS GROUP INS TCHR/PROF	5,073.00	4,724.76	102.45	(124.24)
01 2151 211 002	Speech Path MS GROUP INS	0.00	0.00	0.00	(377.98)

Expenditure Report by Function/Object -  
Detail\_KW

11/07/2025 03:18 PM

User ID: CMF

Account Number	Account Description	Revised Budget	Expended During Month	% of Budget	Unencumbered Balance
01 2151 211 003	TCHR/PROF Speech Path EL GROUP INS TCHR/PROF	1,345.00	0.00	64.99	470.92
211 GROUP INS TCHR/PROF		<u>6,418.00</u>	<u>4,724.76</u>	<u>100.49</u>	<u>(31.30)</u>
01 2151 221 001	Speech Path HS SOC SECTCHR/PROF	1,865.00	0.00	4.53	1,780.54
01 2151 221 002	Speech Path MS SOC SEC TCHR/PROF	0.00	0.00	0.00	(67.60)
01 2151 221 003	Speech Path EL SOC SEC TCHR/PROF	4,907.00	0.00	3.19	4,750.69
221 SOCIAL SECURITY TCHR/PROF		<u>6,772.00</u>	<u>0.00</u>	<u>4.55</u>	<u>6,463.63</u>
01 2151 231 001	Speech Path HS RETIREMENT TCHR/PROF	2,404.00	0.00	3.69	2,315.29
01 2151 231 002	Speech Path MS RETIREMENT TCHR/PROF	0.00	0.00	0.00	(70.97)
01 2151 231 003	Speech Path EL RETIREMENT TCHR/PROF	6,326.00	0.00	2.59	6,161.87
231 RETIREMENT TCHR/PROF		<u>8,730.00</u>	<u>0.00</u>	<u>3.71</u>	<u>8,406.19</u>
01 2151 237 001	HS Speech Inc Ret Contr Rate	0.00	0.00	0.00	0.00
01 2151 237 002	MS Speech Inc Ret Contr Rate	0.00	0.00	0.00	0.00
01 2151 237 003	EL Speech Inc Ret Contr Rate	0.00	0.00	0.00	0.00
237 Inc Ret Contribution Rate		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
01 2151 281 001	Speech Path HS LTD/STD TCHR/PROF	135.00	16.40	18.17	110.47
01 2151 281 002	Speech Path MS LTD/STD TCHR/PROF	0.00	0.00	0.00	(6.49)
01 2151 281 003	Speech Path HS LTD/STD TCHR/PROF	322.00	0.00	4.66	306.98
281 LTD/STD TCHR/PROF		<u>457.00</u>	<u>16.40</u>	<u>10.07</u>	<u>410.96</u>
01 2151 591 000	SPED SA Speech/Audiology	28,100.00	1,162.04	8.27	25,775.92
591 PURCHASED SERVICES		<u>28,100.00</u>	<u>1,162.04</u>	<u>8.27</u>	<u>25,775.92</u>
01 2151 610 000	SPED Speech Path SUPPLIES	796.00	0.00	18.09	652.00
610 SUPPLIES		<u>796.00</u>	<u>0.00</u>	<u>18.09</u>	<u>652.00</u>
2151 SPED SA Speech/Audiology		<u>174,314.00</u>	<u>5,903.20</u>	<u>7.80</u>	<u>160,710.81</u>
2152 SPED 3-5 Speech/Audiology					
01 2152 340 003	SPED 3-5 Speech/Audiology Prf Serv	312.00	0.00	0.00	312.00
340 OTHER PROFESSIONAL SERVICES		<u>312.00</u>	<u>0.00</u>	<u>0.00</u>	<u>312.00</u>
01 2152 591 003	SPED 3-5 Speech/Audiology	0.00	0.00	0.00	0.00
591 PURCHASED SERVICES		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
2152 SPED 3-5 Speech/Audiology		<u>312.00</u>	<u>0.00</u>	<u>0.00</u>	<u>312.00</u>
2153 SPED 0-2 Speech/Audiology					
01 2153 591 003	SPED 0-2 Speech/Audiology	0.00	0.00	0.00	0.00
591 PURCHASED SERVICES		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
2153 SPED 0-2 Speech/Audiology		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
2161 SPED SA OccTherapy					
01 2161 340 000	SPED SA OccTherapy (nonESU)	55,000.00	6,211.44	25.86	40,777.13
340 OTHER PROFESSIONAL SERVICES		<u>55,000.00</u>	<u>6,211.44</u>	<u>25.86</u>	<u>40,777.13</u>
2161 SPED SA OccTherapy		<u>55,000.00</u>	<u>6,211.44</u>	<u>25.86</u>	<u>40,777.13</u>
2162 SPED 3-5 OccTherapy					
01 2162 340 003	SPED 3-5 OccTherapy (nonESU)	0.00	0.00	0.00	0.00

Expenditure Report by Function/Object -  
Detail\_KW

11/07/2025 03:18 PM

User ID: CMF

Account Number	Account Description	Revised Budget	Expended During Month	% of Budget	Unencumbered Balance
340	OTHER PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
2162	SPED 3-5 OccTherapy	0.00	0.00	0.00	0.00
2163	SPED 0-2 OccTherapy				
01 2163 340 003	SPED 0-2 OccTherapy (nonESU)	0.00	0.00	0.00	0.00
340	OTHER PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
2163	SPED 0-2 OccTherapy	0.00	0.00	0.00	0.00
2171	SPED SA PhysTherapy				
01 2171 340 000	SPED SA PhysTherapy (nonESU)	12,000.00	958.20	19.51	9,658.85
340	OTHER PROFESSIONAL SERVICES	12,000.00	958.20	19.51	9,658.85
2171	SPED SA PhysTherapy	12,000.00	958.20	19.51	9,658.85
2172	SPED 3-5 PhysTherapy				
01 2172 340 003	SPED 3-5 PhysTherapy (nonESU)	0.00	0.00	0.00	0.00
340	OTHER PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
2172	SPED 3-5 PhysTherapy	0.00	0.00	0.00	0.00
2173	SPED 0-2 PhysTherapy				
01 2173 340 003	SPED 0-2 PhysTherapy (nonESU)	0.00	0.00	0.00	0.00
340	OTHER PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
2173	SPED 0-2 PhysTherapy	0.00	0.00	0.00	0.00
2181	SPED SA Vision Services				
01 2181 340 000	SPED SA-Vision Prof Serv	0.00	0.00	0.00	0.00
340	OTHER PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
01 2181 591 000	SPED SA Vision Services	0.00	0.00	0.00	0.00
591	PURCHASED SERVICES	0.00	0.00	0.00	0.00
2181	SPED SA Vision Services	0.00	0.00	0.00	0.00
2182	SPED 3-5 Vision Services				
01 2182 340 003	SPED 3-5YO Vision Serv	0.00	0.00	0.00	0.00
340	OTHER PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
01 2182 591 003	SPED 3-5 Vision Services	0.00	0.00	0.00	0.00
591	PURCHASED SERVICES	0.00	0.00	0.00	0.00
2182	SPED 3-5 Vision Services	0.00	0.00	0.00	0.00
2183	SPED 0-2 Vision Services				
01 2183 340 003	SPED 0-2YO Vision Services	0.00	0.00	0.00	0.00
340	OTHER PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
01 2183 591 003	SPED 0-2 Vision Services	0.00	0.00	0.00	0.00
591	PURCHASED SERVICES	0.00	0.00	0.00	0.00
2183	SPED 0-2 Vision Services	0.00	0.00	0.00	0.00
2211	SCHOOL IMPROVEMENT				
01 2211 111 000	School Impr - Salaries	0.00	0.00	0.00	0.00
111	SALARIES TCHR/PROF	0.00	0.00	0.00	0.00
01 2211 333 000	School Impr - Travel	0.00	0.00	0.00	0.00
333	MILEAGE TO STAFF	0.00	0.00	0.00	0.00
2211	SCHOOL IMPROVEMENT	0.00	0.00	0.00	0.00
2213	SCHOOL IMPROVEMENT				
01 2213 330 000	INSTRUCTIONAL STAFF DEV/TRAINING	0.00	7,290.00	0.00	(7,610.00)

**Expenditure Report by Function/Object -  
Detail\_KW**

11/07/2025 03:18 PM

User ID: CMF

Account Number	Account Description	Revised Budget	Expended During Month	% of Budget	Unencumbered Balance
330	STAFF DEVELOPMENT/TRAINING	0.00	7,290.00	0.00	(7,610.00)
2213	SCHOOL IMPROVEMENT	0.00	7,290.00	0.00	(7,610.00)
2220	LIBRARY/MEDIA SERVICES				
01 2220 111 000	Library/Media Tchr Salaries	64,152.00	5,460.00	25.53	47,772.00
111	SALARIES TCHR/PROF	64,152.00	5,460.00	25.53	47,772.00
01 2220 112 000	Library Aide Salary	0.00	0.00	0.00	0.00
112	SALARIES AIDE/PARA	0.00	0.00	0.00	0.00
01 2220 113 000	L/M Substitute Salaries	0.00	0.00	0.00	0.00
113	SALARIES SUB TCHR	0.00	0.00	0.00	0.00
01 2220 211 000	L/M Group Ins	27,237.00	1,695.72	18.68	22,149.84
211	GROUP INS TCHR/PROF	27,237.00	1,695.72	18.68	22,149.84
01 2220 221 000	L/M Social Security TCHR/PROF	6,313.00	394.04	18.73	5,130.88
221	SOCIAL SECURITY TCHR/PROF	6,313.00	394.04	18.73	5,130.88
01 2220 222 000	L/M Social Security AIDE	0.00	0.00	0.00	0.00
222	SOCIAL SECURITY AIDE/PARA	0.00	0.00	0.00	0.00
01 2220 231 000	L/M Retirement TCHR/PROF	8,787.00	441.17	15.06	7,463.50
231	RETIREMENT TCHR/PROF	8,787.00	441.17	15.06	7,463.50
01 2220 232 000	L/M Retirement AIDE	0.00	0.00	0.00	0.00
232	RETIREMENT AIDE/PARA	0.00	0.00	0.00	0.00
01 2220 237 000	Increased Retirement Contribution Rate	0.00	0.00	0.00	0.00
237	Inc Ret Contribution Rate	0.00	0.00	0.00	0.00
01 2220 281 000	L/M LTD/STD TCHR/PROF	603.00	31.79	15.82	507.63
281	LTD/STD TCHR/PROF	603.00	31.79	15.82	507.63
01 2220 282 000	L/M LTD/STD AIDE	0.00	0.00	0.00	0.00
282	LTD/STD AIDE/PARA	0.00	0.00	0.00	0.00
01 2220 610 000	L/M Supplies	0.00	0.00	0.00	(180.35)
610	SUPPLIES	0.00	0.00	0.00	(180.35)
01 2220 640 000	Library Books & Subscriptions	977.00	500.00	254.58	(1,510.24)
640	BOOKS/PERIODICALS	977.00	500.00	254.58	(1,510.24)
01 2220 650 000	L/M Computer Software	0.00	0.00	0.00	(333.24)
650	TECH SUPPLIES	0.00	0.00	0.00	(333.24)
01 2220 733 000	L/M Furniture And Equipment	0.00	0.00	0.00	0.00
733	FURNITURE/FIXTURES	0.00	0.00	0.00	0.00
01 2220 890 000	L/M Other Expense	0.00	0.00	0.00	0.00
890	MISC EXPENDITURES	0.00	0.00	0.00	0.00
2220	LIBRARY/MEDIA SERVICES	108,069.00	8,522.72	25.05	81,000.02
2224	EDUCATIONAL TELEVISION SERVICES				
01 2224 382 000	Distant Learning / Internet	11,913.00	0.00	38.61	7,313.00
382	DISTANCE LEARNING	11,913.00	0.00	38.61	7,313.00
2224	EDUCATIONAL TELEVISION SERVICES	11,913.00	0.00	38.61	7,313.00
2230	INSTRUCTION RELATED TECH				
01 2230 111 000	Technology Coordinator	11,346.00	775.00	20.49	9,021.00
111	SALARIES TCHR/PROF	11,346.00	775.00	20.49	9,021.00
01 2230 116 000	Technology Support Staff	76,774.00	4,592.70	16.48	64,120.15

11/07/2025 03:18 PM

User ID: CMF

Account Number	Account Description	Revised Budget	Expended During Month	% of Budget	Unencumbered Balance
116	SALARIES PROF CLASS	76,774.00	4,592.70	16.48	64,120.15
01 2230 211 000	Technology Group Ins TCHR/PROF	3,760.00	237.66	18.96	3,047.02
211	GROUP INS TCHR/PROF	3,760.00	237.66	18.96	3,047.02
01 2230 216 000	Technology Group Ins SUPPORT PROF CLASS	32,131.00	2,482.00	23.17	24,685.00
216	GROUP INSURANCE PROF CLASS	32,131.00	2,482.00	23.17	24,685.00
01 2230 221 000	Technology Social Security TCHR/PROF	869.00	59.40	20.51	690.80
221	SOCIAL SECURITY TCHR/PROF	869.00	59.40	20.51	690.80
01 2230 226 000	Technology Social Security PROF CLASS	5,470.00	346.62	17.44	4,516.14
226	SOCIAL SECURITY PROF CLASS	5,470.00	346.62	17.44	4,516.14
01 2230 231 000	Technology Retirement TCHR/PROF	1,121.00	62.62	16.76	933.14
231	RETIREMENT TCHR/PROF	1,121.00	62.62	16.76	933.14
01 2230 236 000	Technology Retirement PROF CLASS	7,584.00	371.09	13.48	6,561.57
236	RETIREMENT PROF CLASS	7,584.00	371.09	13.48	6,561.57
01 2230 237 000	Increased Retirement Contribution Rate	0.00	0.00	0.00	0.00
237	Inc Ret Contribution Rate	0.00	0.00	0.00	0.00
01 2230 281 000	Technology LTD/STD TCHR/PROF	70.00	3.77	16.16	58.69
281	LTD/STD TCHR/PROF	70.00	3.77	16.16	58.69
01 2230 286 000	Technology LTD/STD PROF CLASS	335.00	21.20	18.99	271.40
286	LTD/STD PROF CLASS	335.00	21.20	18.99	271.40
01 2230 333 000	TECH Mileage	0.00	0.00	0.00	0.00
333	MILEAGE TO STAFF	0.00	0.00	0.00	0.00
01 2230 591 000	TECH PURCHASED SERVICES	24.00	30.00	36,375.00	(8,706.00)
591	PURCHASED SERVICES	24.00	30.00	36,375.00	(8,706.00)
01 2230 610 000	Tech Supplies	2,618.00	1,281.17	101.90	(49.78)
610	SUPPLIES	2,618.00	1,281.17	101.90	(49.78)
01 2230 643 000	TECH Web/Cloud Based Software	104,630.00	1,697.14	19.01	84,739.19
643	WEB/CLOUD BASED SOFTWARE	104,630.00	1,697.14	19.01	84,739.19
01 2230 650 000	TECH Supplies/Soft/Hardware	41,506.00	3,228.61	15.43	35,101.96
650	TECH SUPPLIES	41,506.00	3,228.61	15.43	35,101.96
01 2230 734 000	TECH Hardware Capital Outlay	0.00	0.00	0.00	0.00
734	TECH HARDWARE	0.00	0.00	0.00	0.00
01 2230 735 000	TECH Software Capital Outlay	0.00	0.00	0.00	0.00
735	TECH SOFTWARE	0.00	0.00	0.00	0.00
2230	INSTRUCTION RELATED TECH	288,238.00	15,188.98	21.94	224,990.28
2310	BOARD OF EDUCATION				
01 2310 330 000	BOE DEV/TRAINING	1,219.00	0.00	32.90	818.00
330	STAFF DEVELOPMENT/TRAINING	1,219.00	0.00	32.90	818.00
01 2310 340 000	Contracted Serv / Hearing Officer	0.00	0.00	0.00	0.00
340	OTHER PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
01 2310 520 000	PROPERTY/LIABILITY INSURANCE	0.00	0.00	0.00	0.00
520	PROPERTY/LIABILITY INSURANCE	0.00	0.00	0.00	0.00
01 2310 540 000	ADVERTISING	14,500.00	1,151.78	33.85	9,591.66

**Expenditure Report by Function/Object -  
Detail\_KW**

11/07/2025 03:18 PM

User ID: CMF

Account Number	Account Description	Revised Budget	Expended During Month	% of Budget	Unencumbered Balance
540	ADVERTISING	14,500.00	1,151.78	33.85	9,591.66
01 2310 580 000	TRAVEL EXPENSES	111.00	0.00	0.00	111.00
580	TRAVEL EXPENSES	111.00	0.00	0.00	111.00
01 2310 610 000	BOE Supplies	0.00	0.00	0.00	0.00
610	SUPPLIES	0.00	0.00	0.00	0.00
01 2310 733 000	SUPT FURNITURE/FIXTURES	0.00	0.00	0.00	0.00
733	FURNITURE/FIXTURES	0.00	0.00	0.00	0.00
01 2310 810 000	BOE Dues & Fees	20,000.00	0.00	0.00	20,000.00
810	DUES & FEES	20,000.00	0.00	0.00	20,000.00
01 2310 890 000	BOE Misc Expense	4,500.00	0.00	23.79	3,429.25
890	MISC EXPENDITURES	4,500.00	0.00	23.79	3,429.25
2310	BOARD OF EDUCATION	40,330.00	1,151.78	15.82	33,949.91
2320	EXECUTIVE ADMINISTRATION				
01 2320 105 000	SUPERINTENDENT SALARY	148,000.00	12,283.33	24.90	111,150.01
105	SUPERINTENDENT SALARY	148,000.00	12,283.33	24.90	111,150.01
01 2320 155 000	SUPT ADDT'L COMP	0.00	0.00	0.00	0.00
155	SUPT ADDT'L COMP	0.00	0.00	0.00	0.00
01 2320 159 000	SUPT Cell Stipend	0.00	0.00	0.00	0.00
159	STIPENDS	0.00	0.00	0.00	0.00
01 2320 215 000	SUPT GROUP INS	23,089.00	1,788.59	23.24	17,723.23
215	GROUP INSURANCE SUPT	23,089.00	1,788.59	23.24	17,723.23
01 2320 221 000	SUPT SOCIAL SECURITY	0.00	0.00	0.00	0.00
221	SOCIAL SECURITY TCHR/PROF	0.00	0.00	0.00	0.00
01 2320 223 000	SOC SEC SUPT STIPEND	100.00	0.00	7.65	92.35
223	SOCIAL SECURITY SUB TCHR	100.00	0.00	7.65	92.35
01 2320 225 000	SUPT SOCIAL SECURITY	12,493.00	950.71	22.83	9,640.87
225	SOCIAL SECURITY SUPT	12,493.00	950.71	22.83	9,640.87
01 2320 233 000	RET SUPT STIPEND	129.00	0.00	6.26	120.92
233	RETIREMENT SUB TCHR	129.00	0.00	6.26	120.92
01 2320 235 000	SUPT RETIREMENT	12,150.00	992.49	24.51	9,172.53
235	RETIREMENT SUPT	12,150.00	992.49	24.51	9,172.53
01 2320 237 000	Increased Retirement Contribution Rate	3,821.00	0.00	0.00	3,821.00
237	Inc Ret Contribution Rate	3,821.00	0.00	0.00	3,821.00
01 2320 285 000	SUPT LTD/STD	638.00	40.60	19.09	516.20
285	LTD/STD SUPT	638.00	40.60	19.09	516.20
01 2320 295 000	OTHER BENEFITS (CELL PHONE/moving)	3,284.00	175.00	15.99	2,759.00
295	OTHER BENEFITS (CELL PHONE)	3,284.00	175.00	15.99	2,759.00
01 2320 310 000	SUPT DUES & FEES	615.00	676.00	109.92	(61.00)
310	OFFICIAL ADMIN SERVICES	615.00	676.00	109.92	(61.00)
01 2320 330 000	SUPT Staff Dev/Training	3,003.00	0.00	0.67	2,983.00
330	STAFF DEVELOPMENT/TRAINING	3,003.00	0.00	0.67	2,983.00
01 2320 333 000	SUPT Mileage	1,302.00	0.00	7.68	1,202.00
333	MILEAGE TO STAFF	1,302.00	0.00	7.68	1,202.00
01 2320 560 000	SUPT Computer Hardware	0.00	0.00	0.00	0.00

**Expenditure Report by Function/Object -  
Detail\_KW**

11/07/2025 03:18 PM

User ID: CMF

Account Number	Account Description	Revised Budget	Expended During Month	% of Budget	Unencumbered Balance
560	COMPUTER HARDWARE	0.00	0.00	0.00	0.00
01 2320 580 000	SUPT TRAVEL EXPENSES	4,280.00	178.94	9.79	3,861.06
580	TRAVEL EXPENSES	4,280.00	178.94	9.79	3,861.06
01 2320 610 000	SUPT Supplies	880.00	0.00	0.00	880.00
610	SUPPLIES	880.00	0.00	0.00	880.00
01 2320 650 000	SUPT Computer Software	9,883.00	0.00	0.00	9,883.00
650	TECH SUPPLIES	9,883.00	0.00	0.00	9,883.00
01 2320 733 000	SUPT Furniture & Equipment	5,500.00	0.00	0.00	5,500.00
733	FURNITURE/FIXTURES	5,500.00	0.00	0.00	5,500.00
01 2320 890 000	SUPT Other Expense	2,000.00	0.00	0.00	2,000.00
890	MISC EXPENDITURES	2,000.00	0.00	0.00	2,000.00
2320	EXECUTIVE ADMINISTRATION	231,167.00	17,085.66	21.60	181,244.17
2330	District Legal Services				
01 2330 317 000	LEGAL SERVICES	0.00	394.50	0.00	(1,162.50)
317	CONTRACTED LEGAL SERVICES	0.00	394.50	0.00	(1,162.50)
2330	District Legal Services	0.00	394.50	0.00	(1,162.50)
2410	OFFICE OF THE PRINCIPAL				
01 2410 110 000	Clerical Salaries	90,135.00	7,663.57	24.78	67,797.26
110	SALARIES NON-INSTR	90,135.00	7,663.57	24.78	67,797.26
01 2410 111 001	HS PRINCIPAL HEAD&ASST SALARIES	208,000.00	7,613.34	10.98	185,159.98
01 2410 111 002	MS PRINCIPAL HEAD&ASST SALARIES	0.00	1,903.33	0.00	(12,684.99)
01 2410 111 003	EL PRINCIPAL HEAD&ASST SALARIES	95,000.00	6,975.00	14.68	81,050.00
111	SALARIES TCHR/PROF	303,000.00	16,491.67	16.33	253,524.99
01 2410 210 000	Clerical Group Insurance	57,763.00	3,351.94	17.41	47,707.18
210	GROUP INSURANCE NON-INSTR	57,763.00	3,351.94	17.41	47,707.18
01 2410 211 001	HS PRINCIPAL OFFICE GROUP INS	35,447.00	1,906.31	16.13	29,728.07
01 2410 211 002	MS PRINCIPAL OFFICE GROUP INS	0.00	476.58	0.00	(3,568.64)
01 2410 211 003	EL PRINCIPAL OFFICE GROUP INS	34,000.00	2,138.91	12.58	29,722.19
211	GROUP INS TCHR/PROF	69,447.00	4,521.80	19.53	55,881.62
01 2410 220 000	Clerical Social Security	6,906.00	586.69	24.76	5,195.88
220	SOCIAL SECURITY NON-INSTR	6,906.00	586.69	24.76	5,195.88
01 2410 221 001	HS PRINCIPAL OFFICE SOC SEC	7,950.00	581.24	21.93	6,206.28
01 2410 221 002	MS PRINCIPAL OFFICE SOC SEC	0.00	145.31	0.00	(970.57)
01 2410 221 003	EL PRINCIPAL OFFICE SOC SEC	7,196.00	534.63	14.86	6,126.73
221	SOCIAL SECURITY TCHR/PROF	15,146.00	1,261.18	24.98	11,362.44
01 2410 230 000	Clerical Retirement	8,869.00	611.52	20.22	7,075.27
230	RETIREMENT NON-INSTR	8,869.00	611.52	20.22	7,075.27
01 2410 231 001	HS PRINCIPAL OFFICE RETIREMENT	11,000.00	615.16	16.78	9,154.52
01 2410 231 002	MS PRINCIPAL OFFICE RETIREMENT	0.00	153.79	0.00	(1,024.95)
01 2410 231 003	EL PRINCIPAL OFFICE RETIREMENT	10,000.00	563.58	11.27	8,872.84
231	RETIREMENT TCHR/PROF	21,000.00	1,332.53	19.04	17,002.41
01 2410 237 000	Increased Retirement Contribution	0.00	0.00	0.00	0.00

**Expenditure Report by Function/Object -  
Detail\_KW**

11/07/2025 03:18 PM

User ID: CMF

Account Number	Account Description	Revised Budget	Expended During Month	% of Budget	Unencumbered Balance
	Rate				
01 2410 237 001	Increased Retirement Contribution Rate	2,447.00	0.00	0.00	2,447.00
01 2410 237 002	Increased Retirement Contribution Rate	0.00	0.00	0.00	0.00
01 2410 237 003	Increased Retirement Contribution Rate	2,215.00	0.00	0.00	2,215.00
237 Inc Ret Contribution Rate		4,662.00	0.00	0.00	4,662.00
01 2410 280 000	Clerical LTD/STD	669.00	30.13	13.51	578.61
280 LTD/STD NON-INSTR		669.00	30.13	13.51	578.61
01 2410 281 001	HS PRINCIPAL OFFICE LTD/STD	629.00	32.48	15.49	531.56
01 2410 281 002	MS PRINCIPAL OFFICE LTD/STD	0.00	8.12	0.00	(58.30)
01 2410 281 003	EL PRINCIPAL OFFICE LTD/STD	568.00	33.94	11.95	500.12
281 LTD/STD TCHR/PROF		1,197.00	74.54	18.68	973.38
01 2410 310 000	PRINC OFFICE DUES/FEES	779.00	694.00	89.09	85.00
310 OFFICIAL ADMIN SERVICES		779.00	694.00	89.09	85.00
01 2410 330 000	PRINCIPAL OFFICE STAFF DEV/TRN	251.00	988.00	393.63	(737.00)
330 STAFF DEVELOPMENT/TRAINING		251.00	988.00	393.63	(737.00)
01 2410 580 000	PRINC OFFICE TRAVEL EXPENSES	1,982.00	223.64	13.30	1,718.36
580 TRAVEL EXPENSES		1,982.00	223.64	13.30	1,718.36
01 2410 610 001	HS PRINCIPAL OFFICE SUPPLIES	0.00	0.00	0.00	0.00
01 2410 610 002	MS PRINCIPAL OFFICE SUPPLIES	0.00	0.00	0.00	0.00
01 2410 610 003	EL PRINCIPAL OFFICE SUPPLIES	0.00	0.00	0.00	0.00
610 SUPPLIES		0.00	0.00	0.00	0.00
01 2410 733 000	PRIN OFFICE FURNITURE	2,000.00	0.00	0.00	2,000.00
733 FURNITURE/FIXTURES		2,000.00	0.00	0.00	2,000.00
01 2410 890 000	PRINCIPAL OFFICE MISC EXP	0.00	0.00	0.00	0.00
890 MISC EXPENDITURES		0.00	0.00	0.00	0.00
2410 OFFICE OF THE PRINCIPAL		583,806.00	37,831.21	18.67	474,827.40
2510 FISCAL SERVICES					
01 2510 112 000	Concession Mgr Salaries	4,156.00	0.00	0.00	4,156.00
112 SALARIES AIDE/PARA		4,156.00	0.00	0.00	4,156.00
01 2510 116 000	FISCAL SERVICES SALARIES	103,739.00	4,363.76	12.65	90,612.48
116 SALARIES PROF CLASS		103,739.00	4,363.76	12.65	90,612.48
01 2510 210 000	Concession Mgr Group Ins	0.00	0.00	0.00	0.00
210 GROUP INSURANCE NON-INSTR		0.00	0.00	0.00	0.00
01 2510 212 000	CONCMGR GROUP INS AIDE/PARA	0.00	0.00	0.00	0.00
212 GROUP INSURANCE AIDE/PARA		0.00	0.00	0.00	0.00
01 2510 216 000	FISCAL SERVICES GROUP INS	57,647.00	1,786.81	9.30	52,283.24
216 GROUP INSURANCE PROF CLASS		57,647.00	1,786.81	9.30	52,283.24
01 2510 220 000	Concession Mgr Soc Sec	0.00	0.00	0.00	0.00
220 SOCIAL SECURITY NON-INSTR		0.00	0.00	0.00	0.00
01 2510 222 000	SOCIAL SECURITY CONC MGR	319.00	0.00	0.00	319.00
222 SOCIAL SECURITY AIDE/PARA		319.00	0.00	0.00	319.00
01 2510 226 000	SOCIAL SECURITY PROF CLASS	7,863.00	331.55	12.68	6,865.65
226 SOCIAL SECURITY PROF CLASS		7,863.00	331.55	12.68	6,865.65

**Expenditure Report by Function/Object -  
Detail\_KW**

11/07/2025 03:18 PM

User ID: CMF

Account Number	Account Description	Revised Budget	Expended During Month	% of Budget	Unencumbered Balance
01 2510 232 000	Concession Mgr Retirement	411.00	0.00	0.00	411.00
232	RETIREMENT AIDE/PARA	411.00	0.00	0.00	411.00
01 2510 236 000	FISCAL SERVICES RETIREMENT	10,247.00	352.59	10.35	9,186.38
236	RETIREMENT PROF CLASS	10,247.00	352.59	10.35	9,186.38
01 2510 237 000	Increased Retirement Contribution Rate	0.00	0.00	0.00	0.00
237	Inc Ret Contribution Rate	0.00	0.00	0.00	0.00
01 2510 282 000	Concession Mgr LTD/STD	17.00	0.00	0.00	17.00
282	LTD/STD AIDE/PARA	17.00	0.00	0.00	17.00
01 2510 286 000	FISCAL SERVICES LTD/STD	724.00	16.93	7.02	673.20
286	LTD/STD PROF CLASS	724.00	16.93	7.02	673.20
01 2510 310 000	FISCAL SERV/BANK FEES	3,602.00	0.00	3.66	3,470.26
310	OFFICIAL ADMIN SERVICES	3,602.00	0.00	3.66	3,470.26
01 2510 315 000	AUDIT/BUDGET SERVICES	21,197.00	7,950.00	37.51	13,247.00
315	ACCOUNTING/AUDITING SERVICES	21,197.00	7,950.00	37.51	13,247.00
01 2510 330 000	FISCAL OFFICE ST DEV/TRN	334.00	0.00	0.00	334.00
330	STAFF DEVELOPMENT/TRAINING	334.00	0.00	0.00	334.00
01 2510 340 000	OTHER PROFESSIONAL FISCAL SERVICES	4,491.00	161.80	15.19	3,808.95
340	OTHER PROFESSIONAL SERVICES	4,491.00	161.80	15.19	3,808.95
01 2510 530 000	PHONE/INTERNET	25,022.00	0.00	8.76	22,829.87
530	PHONE/INTERNET	25,022.00	0.00	8.76	22,829.87
01 2510 531 000	POSTAGE	14,753.00	112.35	3.82	14,189.87
531	POSTAGE	14,753.00	112.35	3.82	14,189.87
01 2510 580 000	FISCAL SERV TRAVEL EXPENSES	732.00	0.00	0.00	732.00
580	TRAVEL EXPENSES	732.00	0.00	0.00	732.00
01 2510 610 000	FISCAL OFFICE SUPPLIES	3,778.00	5,201.35	144.86	(1,694.74)
610	SUPPLIES	3,778.00	5,201.35	144.86	(1,694.74)
01 2510 733 000	FURNITURE/FIXTURES	0.00	0.00	0.00	0.00
733	FURNITURE/FIXTURES	0.00	0.00	0.00	0.00
01 2510 890 000	FISCAL SERVICES MISC EXP	0.00	0.00	0.00	0.00
890	MISC EXPENDITURES	0.00	0.00	0.00	0.00
2510	FISCAL SERVICES	259,032.00	20,277.14	14.51	221,441.16
2570	PERSONNEL SERV-ESRP				
01 2570 330 000	NON-INSTR STAFF DEV/TRAINING	10,083.00	0.00	5.27	9,551.21
330	STAFF DEVELOPMENT/TRAINING	10,083.00	0.00	5.27	9,551.21
2570	PERSONNEL SERV-ESRP	10,083.00	0.00	5.27	9,551.21
2590	WORKERS COMP INS				
01 2590 270 000	WORKERS COMP NON-INSTR	0.00	0.00	0.00	(88,410.00)
270	WORKERS COMP NON-INSTR	0.00	0.00	0.00	(88,410.00)
01 2590 271 000	WORKERS COMP TCHR/PROF	0.00	0.00	0.00	0.00
271	WORKERS COMP TCHR/PROF	0.00	0.00	0.00	0.00
2590	WORKERS COMP INS	0.00	0.00	0.00	(88,410.00)
2610	OPERATION OF BUILDINGS				
01 2610 520 000	PROPERTY/LIABILITY INSURANCE	0.00	0.00	0.00	0.00
520	PROPERTY/LIABILITY INSURANCE	0.00	0.00	0.00	0.00

Expenditure Report by Function/Object -  
Detail\_KW

11/07/2025 03:18 PM

User ID: CMF

Account Number	Account Description	Revised Budget	Expended During Month	% of Budget	Unencumbered Balance
01 2610 621 000	UTILITIES NAT GAS/FUEL	172,869.00	7,039.06	18.35	141,142.66
621 NATURAL GAS		172,869.00	7,039.06	18.35	141,142.66
2610 OPERATION OF BUILDINGS		172,869.00	7,039.06	18.35	141,142.66
2620 MAINT OF BUILDINGS					
01 2620 110 000	MAINTENANCE STAFF SALARIES	315,629.00	20,668.00	15.77	265,849.97
110 SALARIES NON-INSTR		315,629.00	20,668.00	15.77	265,849.97
01 2620 210 000	MAINT GROUP INS	69,485.00	5,681.30	18.51	56,622.75
210 GROUP INSURANCE NON-INSTR		69,485.00	5,681.30	18.51	56,622.75
01 2620 220 000	MAINT SOCIAL SECURITY	24,120.00	1,545.30	15.56	20,365.74
220 SOCIAL SECURITY NON-INSTR		24,120.00	1,545.30	15.56	20,365.74
01 2620 230 000	MAINT RETIREMENT	31,177.00	1,665.94	12.86	27,168.85
230 RETIREMENT NON-INSTR		31,177.00	1,665.94	12.86	27,168.85
01 2620 237 000	Increased Retirement Contribution Rate	0.00	0.00	0.00	0.00
237 Inc Ret Contribution Rate		0.00	0.00	0.00	0.00
01 2620 280 000	MAINT LTD/STD	1,056.00	100.24	22.12	822.41
280 LTD/STD NON-INSTR		1,056.00	100.24	22.12	822.41
01 2620 330 000	MAINT STAFF DEV/TRN	0.00	0.00	0.00	0.00
330 STAFF DEVELOPMENT/TRAINING		0.00	0.00	0.00	0.00
01 2620 340 000	OTHER PROFESSIONAL SERVICES	6,278.00	0.00	10.16	5,640.05
340 OTHER PROFESSIONAL SERVICES		6,278.00	0.00	10.16	5,640.05
01 2620 350 000	MAINT. REPAIRS	55,176.00	2,610.50	32.39	37,301.96
350 TECHNICAL SERVICES		55,176.00	2,610.50	32.39	37,301.96
01 2620 410 000	WATER & SEWER	23,213.00	2,680.89	23.35	17,792.58
410 WATER/SEWER		23,213.00	2,680.89	23.35	17,792.58
01 2620 420 000	TRASH SERVICE	8,703.00	670.00	30.79	6,023.00
420 TRASH SERVICE		8,703.00	670.00	30.79	6,023.00
01 2620 431 000	BLDG REPAIRS & MAINT	2,681.00	5,413.20	271.85	(4,607.20)
431 NON-TECH REPAIRS/MAINT		2,681.00	5,413.20	271.85	(4,607.20)
01 2620 490 000	Maint OTHER SUPPLIES & MATERIALS	107,451.00	0.00	0.00	107,451.00
490 OTHER SUPPLIES AND MATERIALS		107,451.00	0.00	0.00	107,451.00
01 2620 610 000	MAINT Supplies	117,466.00	8,710.04	26.56	86,269.83
610 SUPPLIES		117,466.00	8,710.04	26.56	86,269.83
01 2620 733 000	MAINT Furniture & Equipment	1,041.00	0.00	0.00	1,041.00
733 FURNITURE/FIXTURES		1,041.00	0.00	0.00	1,041.00
01 2620 890 000	MISC EXPENSE	0.00	0.00	0.00	(2,030.00)
890 MISC EXPENDITURES		0.00	0.00	0.00	(2,030.00)
2620 MAINT OF BUILDINGS		763,476.00	49,745.41	18.04	625,711.94
2630 OUTSIDE MAINTENANCE					
01 2630 340 000	OUTSIDE REPAIRS/MAINT	61,882.00	348.84	3.90	59,466.33
340 OTHER PROFESSIONAL SERVICES		61,882.00	348.84	3.90	59,466.33
2630 OUTSIDE MAINTENANCE		61,882.00	348.84	3.90	59,466.33
2650 VEHICLE OPER/MAINT/PURCH (NON STUDENT)					
01 2650 732 000	Vehicle Aquisition (non-pupil)	0.00	0.00	0.00	0.00

**Expenditure Report by Function/Object -  
Detail\_KW**

11/07/2025 03:18 PM

User ID: CMF

Account Number	Account Description	Revised Budget	Expended During Month	% of Budget	Unencumbered Balance
732	VEHICLES	0.00	0.00	0.00	0.00
2650	VEHICLE OPER/MAINT/PURCH (NON STUDENT)	0.00	0.00	0.00	0.00
2660	SECURITY (CAMAERAS)				
01 2660 590 000	SCHOOL RESOURCE OFFICER	0.00	0.00	0.00	0.00
590	INTERAGENCY PURCH SERVICES	0.00	0.00	0.00	0.00
2660	SECURITY (CAMAERAS)	0.00	0.00	0.00	0.00
2670	SAFETY (FIRE ALARM)				
01 2670 650 000	Safety Tech Supplies	2,548.00	1,500.00	154.59	(1,390.88)
650	TECH SUPPLIES	2,548.00	1,500.00	154.59	(1,390.88)
01 2670 734 000	Safety Tech Hardware	0.00	0.00	0.00	0.00
734	TECH HARDWARE	0.00	0.00	0.00	0.00
2670	SAFETY (FIRE ALARM)	2,548.00	1,500.00	154.59	(1,390.88)
2710	VEHICLE OPER/MAINT/PURCH (STUDENT)				
01 2710 110 000	TRANSPORTATION Salaries	376,137.00	24,965.66	18.58	306,253.19
110	SALARIES NON-INSTR	376,137.00	24,965.66	18.58	306,253.19
01 2710 210 000	TRANSP GROUP INSURANCE	38,668.00	3,624.39	28.96	27,470.18
210	GROUP INSURANCE NON-INSTR	38,668.00	3,624.39	28.96	27,470.18
01 2710 220 000	TRANSP SOCIAL SECURITY	28,501.00	1,871.69	18.40	23,255.73
220	SOCIAL SECURITY NON-INSTR	28,501.00	1,871.69	18.40	23,255.73
01 2710 230 000	TRANSP RETIREMENT	36,711.00	2,009.13	15.23	31,119.64
230	RETIREMENT NON-INSTR	36,711.00	2,009.13	15.23	31,119.64
01 2710 237 000	Increased Retirement Contribution Rate	0.00	0.00	0.00	0.00
237	Inc Ret Contribution Rate	0.00	0.00	0.00	0.00
01 2710 260 000	Unemployment Payments	0.00	0.00	0.00	0.00
260	UNEMPLOYMENT PMTS	0.00	0.00	0.00	0.00
01 2710 271 000	Workmen's Compensation	0.00	0.00	0.00	0.00
271	WORKERS COMP TCHR/PROF	0.00	0.00	0.00	0.00
01 2710 280 000	TRANSP LTD/STD	1,038.00	65.07	19.76	832.90
280	LTD/STD NON-INSTR	1,038.00	65.07	19.76	832.90
01 2710 330 000	TRANSP STAFF DEV/TRN	6,932.00	876.87	20.15	5,535.13
330	STAFF DEVELOPMENT/TRAINING	6,932.00	876.87	20.15	5,535.13
01 2710 340 000	VEHICLE REPAIRS/MAINT	54,233.00	3,070.36	17.28	44,859.21
340	OTHER PROFESSIONAL SERVICES	54,233.00	3,070.36	17.28	44,859.21
01 2710 610 000	VEHICLE PARTS/SUPPLIES	35,583.00	591.54	10.89	31,708.35
610	SUPPLIES	35,583.00	591.54	10.89	31,708.35
01 2710 626 000	GAS & DIESEL	66,158.00	5,804.89	11.43	58,596.91
626	GAS/DIESEL FUEL	66,158.00	5,804.89	11.43	58,596.91
01 2710 732 000	Bus Acquisition (pupil)	0.00	0.00	0.00	0.00
732	VEHICLES	0.00	0.00	0.00	0.00
01 2710 890 000	Transp. Other Expense	5,568.00	144.00	16.76	4,635.00
890	MISC EXPENDITURES	5,568.00	144.00	16.76	4,635.00
2710	VEHICLE OPER/MAINT/PURCH (STUDENT)	649,529.00	43,023.60	17.75	534,266.24
2712	VEHICLE OPER/MAINT/PURCH (SPED)				
01 2712 110 000	Sped Transportation Salaries	26,253.00	3,978.85	38.70	16,093.30

**Expenditure Report by Function/Object -  
Detail\_KW**

11/07/2025 03:18 PM

User ID: CMF

Account Number	Account Description	Revised Budget	Expended During Month	% of Budget	Unencumbered Balance
110	SALARIES NON-INSTR	26,253.00	3,978.85	38.70	16,093.30
01 2712 210 000	SPED TRANSP Group Ins	2,410.00	485.50	54.50	1,096.54
210	GROUP INSURANCE NON-INSTR	2,410.00	485.50	54.50	1,096.54
01 2712 220 000	SPED TRANSP Soc Sec	2,003.00	302.56	38.54	1,231.05
220	SOCIAL SECURITY NON-INSTR	2,003.00	302.56	38.54	1,231.05
01 2712 230 000	SPED TRANS Retirement	2,566.00	321.49	31.99	1,745.09
230	RETIREMENT NON-INSTR	2,566.00	321.49	31.99	1,745.09
01 2712 237 000	Increased Retirement Contribution Rate	0.00	0.00	0.00	0.00
237	Inc Ret Contribution Rate	0.00	0.00	0.00	0.00
01 2712 280 000	SPED TRANSP LTD/STD	113.00	8.39	19.86	90.56
280	LTD/STD NON-INSTR	113.00	8.39	19.86	90.56
01 2712 330 000	SPED TRANSP STAFF DEV/TRAINING	0.00	0.00	0.00	0.00
330	STAFF DEVELOPMENT/TRAINING	0.00	0.00	0.00	0.00
01 2712 332 000	SPED Mileage to Parents	966.00	0.00	0.00	966.00
332	MILEAGE TO PARENTS	966.00	0.00	0.00	966.00
01 2712 626 000	SPED GAS/DIESEL FUEL	2,156.00	0.00	3.62	2,078.00
626	GAS/DIESEL FUEL	2,156.00	0.00	3.62	2,078.00
01 2712 732 000	SPED VEHICLE OP/MAINT/PURCH	1,421.00	0.00	23.43	1,088.10
732	VEHICLES	1,421.00	0.00	23.43	1,088.10
2712	VEHICLE OPER/MAINT/PURCH (SPED)	37,888.00	5,096.79	35.63	24,388.64
2732	SPED Vehicle Rep/Maint				
01 2732 430 000	SPED Vehicle Rep/Maint	0.00	0.00	0.00	0.00
430	OUTSIDE REPAIRS/MAINT	0.00	0.00	0.00	0.00
2732	SPED Vehicle Rep/Maint	0.00	0.00	0.00	0.00
2792	SPED Transp Services				
01 2792 510 000	Sped Transportation	0.00	0.00	0.00	0.00
510	STUDENT TRANSPORTATION SERVICES	0.00	0.00	0.00	0.00
2792	SPED Transp Services	0.00	0.00	0.00	0.00
2900	OTHER SUPPORT SERVICES				
01 2900 890 000	Non-Revenue/Other Support Serv	0.00	0.00	0.00	0.00
890	MISC EXPENDITURES	0.00	0.00	0.00	0.00
2900	OTHER SUPPORT SERVICES	0.00	0.00	0.00	0.00
3300	COMMUNITY SERV OPER				
01 3300 110 000	Daycare Salaries	50,000.00	3,132.00	20.86	39,572.06
110	SALARIES NON-INSTR	50,000.00	3,132.00	20.86	39,572.06
01 3300 111 000	Daycare Teacher Salaries	12,000.00	383.40	5.67	11,319.60
111	SALARIES TCHR/PROF	12,000.00	383.40	5.67	11,319.60
01 3300 112 000	Daycare Aide Salaries	100,000.00	10,899.89	29.87	70,127.50
112	SALARIES AIDE/PARA	100,000.00	10,899.89	29.87	70,127.50
01 3300 210 000	DAYCARE GROUP INSURANCE NON-INSTR	21,651.00	784.23	11.37	19,189.84
210	GROUP INSURANCE NON-INSTR	21,651.00	784.23	11.37	19,189.84
01 3300 211 000	Daycare GROUP INS TCHR/PROF	3,789.00	96.01	4.74	3,609.44
211	GROUP INS TCHR/PROF	3,789.00	96.01	4.74	3,609.44

Expenditure Report by Function/Object -  
Detail\_KW

11/07/2025 03:18 PM

User ID: CMF

Account Number	Account Description	Revised Budget	Expended During Month	% of Budget	Unencumbered Balance
01 3300 212 000	Daycare GROUP INSURANCE AIDE/PARA	30,690.00	3,640.00	35.58	19,770.00
212	GROUP INSURANCE AIDE/PARA	30,690.00	3,640.00	35.58	19,770.00
01 3300 220 000	DAYCARE SOCIAL SECURITY NON-INSTR	1,299.00	236.59	60.73	510.13
220	SOCIAL SECURITY NON-INSTR	1,299.00	236.59	60.73	510.13
01 3300 221 000	Daycare SOCIAL SECURITY TCHR/PROF	10,284.00	28.95	0.50	10,232.63
221	SOCIAL SECURITY TCHR/PROF	10,284.00	28.95	0.50	10,232.63
01 3300 222 000	Daycare SOCIAL SECURITY AIDE/PARA	3,789.00	671.47	47.46	1,990.85
222	SOCIAL SECURITY AIDE/PARA	3,789.00	671.47	47.46	1,990.85
01 3300 230 000	DAYCARE RETIREMENT NON-INSTR	13,478.00	253.06	6.25	12,635.42
230	RETIREMENT NON-INSTR	13,478.00	253.06	6.25	12,635.42
01 3300 231 000	Daycare RETIREMENT TCHR/PROF	16,238.00	30.98	0.34	16,183.02
231	RETIREMENT TCHR/PROF	16,238.00	30.98	0.34	16,183.02
01 3300 232 000	Daycare RETIREMENT AIDE/PARA	4,871.00	839.80	46.66	2,597.97
232	RETIREMENT AIDE/PARA	4,871.00	839.80	46.66	2,597.97
01 3300 237 000	Inc Ret Contribution Rate	0.00	0.00	0.00	0.00
237	Inc Ret Contribution Rate	0.00	0.00	0.00	0.00
01 3300 280 000	DAYCARE LTD/STD NON-INSTR	866.00	13.48	5.79	815.82
280	LTD/STD NON-INSTR	866.00	13.48	5.79	815.82
01 3300 281 000	Daycare LTD/STD Teacher	108.00	1.65	2.86	104.91
281	LTD/STD TCHR/PROF	108.00	1.65	2.86	104.91
01 3300 282 000	Daycare LTD/STD Aide/Para	325.00	57.84	53.39	151.48
282	LTD/STD AIDE/PARA	325.00	57.84	53.39	151.48
01 3300 310 000	Daycare Bank Fees	0.00	0.00	0.00	0.00
310	OFFICIAL ADMIN SERVICES	0.00	0.00	0.00	0.00
01 3300 330 000	Daycare STAFF DEVELOPMENT/TRAINING	2,165.00	0.00	0.00	2,165.00
330	STAFF DEVELOPMENT/TRAINING	2,165.00	0.00	0.00	2,165.00
01 3300 400 000	Daycare Supplies & Materials	0.00	0.00	0.00	0.00
400	SUPPLIES AND MATERIALS	0.00	0.00	0.00	0.00
01 3300 490 000	Daycare Food	12,774.00	0.00	6.74	11,912.67
490	OTHER SUPPLIES AND MATERIALS	12,774.00	0.00	6.74	11,912.67
01 3300 580 000	Daycare Travel Expenses	0.00	0.00	0.00	(83.78)
580	TRAVEL EXPENSES	0.00	0.00	0.00	(83.78)
01 3300 610 000	Daycare Supplies	2,706.00	0.00	13.49	2,341.05
610	SUPPLIES	2,706.00	0.00	13.49	2,341.05
01 3300 733 000	Daycare FURNITURE/FIXTURES	0.00	0.00	0.00	0.00
733	FURNITURE/FIXTURES	0.00	0.00	0.00	0.00
01 3300 890 000	Daycare Misc Expenditures	1,624.00	0.00	1,556.34	(23,650.98)
890	MISC EXPENDITURES	1,624.00	0.00	1,556.34	(23,650.98)
3300	COMMUNITY SERV OPER	288,657.00	21,069.35	30.20	201,494.63
3400	FOUNDATION GRANT				
01 3400 610 000	Foundation Grant Expenditures	0.00	0.00	0.00	0.00
610	SUPPLIES	0.00	0.00	0.00	0.00

**Expenditure Report by Function/Object -  
Detail\_KW**

11/07/2025 03:18 PM

User ID: CMF

Account Number	Account Description	Revised Budget	Expended During Month	% of Budget	Unencumbered Balance
3400	FOUNDATION GRANT	0.00	0.00	0.00	0.00
3535	HIGH ABILITY LEARNERS				
01 3535 111 003	High Ability Learners	0.00	0.00	0.00	0.00
111	SALARIES TCHR/PROF	0.00	0.00	0.00	0.00
01 3535 211 003	HAL Group Insurance	0.00	0.00	0.00	0.00
211	GROUP INS TCHR/PROF	0.00	0.00	0.00	0.00
01 3535 221 003	HAL Social Security	0.00	0.00	0.00	0.00
221	SOCIAL SECURITY TCHR/PROF	0.00	0.00	0.00	0.00
01 3535 231 003	HAL Retirement	0.00	0.00	0.00	0.00
231	RETIREMENT TCHR/PROF	0.00	0.00	0.00	0.00
01 3535 237 003	Increased Retirement Contribution Rate	0.00	0.00	0.00	0.00
237	Inc Ret Contribution Rate	0.00	0.00	0.00	0.00
01 3535 281 003	HAL LTD/STD	0.00	0.00	0.00	0.00
281	LTD/STD TCHR/PROF	0.00	0.00	0.00	0.00
01 3535 330 003	HAL STAFF DEV/TRNG	0.00	0.00	0.00	0.00
330	STAFF DEVELOPMENT/TRAINING	0.00	0.00	0.00	0.00
01 3535 610 003	HAL Supplies	0.00	0.00	0.00	0.00
610	SUPPLIES	0.00	0.00	0.00	0.00
01 3535 650 003	High Ability Software	0.00	0.00	0.00	0.00
650	TECH SUPPLIES	0.00	0.00	0.00	0.00
01 3535 733 003	HAL Furniture & Equipment	0.00	0.00	0.00	0.00
733	FURNITURE/FIXTURES	0.00	0.00	0.00	0.00
3535	HIGH ABILITY LEARNERS	0.00	0.00	0.00	0.00
3541	EARLY CHILDHOOD ENDOWMENT GRANTS				
01 3541 111 003	Sixpence Coordinator Salaries	17,022.00	2,195.84	12.90	14,826.16
111	SALARIES TCHR/PROF	17,022.00	2,195.84	12.90	14,826.16
01 3541 112 003	SIXPENCE SALARIES AIDE	58,475.00	5,460.00	25.21	43,733.00
112	SALARIES AIDE/PARA	58,475.00	5,460.00	25.21	43,733.00
01 3541 211 003	Sixpence Coord Group Insurance	5,926.00	545.39	9.20	5,380.61
211	GROUP INS TCHR/PROF	5,926.00	545.39	9.20	5,380.61
01 3541 212 003	GROUP INSURANCE - AIDE	0.00	0.00	0.00	0.00
212	GROUP INSURANCE AIDE/PARA	0.00	0.00	0.00	0.00
01 3541 221 003	Coord. Social Security	1,256.00	165.57	13.18	1,090.43
221	SOCIAL SECURITY TCHR/PROF	1,256.00	165.57	13.18	1,090.43
01 3541 222 003	SOCIAL SECURITY AIDE	4,491.00	419.70	25.23	3,357.84
222	SOCIAL SECURITY AIDE/PARA	4,491.00	419.70	25.23	3,357.84
01 3541 231 003	Coord. Retirement	1,681.00	177.42	10.55	1,503.58
231	RETIREMENT TCHR/PROF	1,681.00	177.42	10.55	1,503.58
01 3541 232 003	SIXPENCE RETIREMENT - AIDE	5,776.00	441.17	20.62	4,584.85
232	RETIREMENT AIDE/PARA	5,776.00	441.17	20.62	4,584.85
01 3541 237 003	Increased Retirement Contribution Rate	0.00	0.00	0.00	0.00
237	Inc Ret Contribution Rate	0.00	0.00	0.00	0.00
01 3541 256 003	SIXPENCE TUITION REIMB	0.00	0.00	0.00	0.00
256	PROF TUITION REIMB	0.00	0.00	0.00	0.00

11/07/2025 03:18 PM

User ID: CMF

Account Number	Account Description	Revised Budget	Expended During Month	% of Budget	Unencumbered Balance
01 3541 281 003	Coordinator LTD/STD	106.00	12.39	11.69	93.61
281 LTD/STD TCHR/PROF		106.00	12.39	11.69	93.61
01 3541 282 003	LTD/STD AIDE	235.00	26.24	30.14	164.16
282 LTD/STD AIDE/PARA		235.00	26.24	30.14	164.16
01 3541 330 003	Sixpence Travel/Staff Development	643.00	0.00	15.55	543.00
330 STAFF DEVELOPMENT/TRAINING		643.00	0.00	15.55	543.00
01 3541 333 003	Sixpence Mileage to Staff	0.00	0.00	0.00	0.00
333 MILEAGE TO STAFF		0.00	0.00	0.00	0.00
01 3541 340 003	Sixpence Professional Services	0.00	0.00	0.00	0.00
340 OTHER PROFESSIONAL SERVICES		0.00	0.00	0.00	0.00
01 3541 580 003	Sixpence Travel Expenses	975.00	1,702.00	162.03	(604.79)
580 TRAVEL EXPENSES		975.00	1,702.00	162.03	(604.79)
01 3541 610 003	Sixpence Supplies/Family Inv	4,171.00	649.18	75.54	1,020.13
610 SUPPLIES		4,171.00	649.18	75.54	1,020.13
01 3541 733 003	Sixpence Furniture and Equipment	0.00	0.00	0.00	0.00
733 FURNITURE/FIXTURES		0.00	0.00	0.00	0.00
01 3541 890 000	SIXPENCE OTHER EXP	462.00	0.00	133.10	(152.92)
890 MISC EXPENDITURES		462.00	0.00	133.10	(152.92)
3541 EARLY CHILDHOOD ENDOWMENT GRANTS		101,219.00	11,794.90	25.37	75,539.66
3551 Career Education					
01 3551 111 001	SALARIES TCHR/PROF	0.00	3,412.50	0.00	(3,412.50)
111 SALARIES TCHR/PROF		0.00	3,412.50	0.00	(3,412.50)
01 3551 211 001	CAREER ED GROUP INS TCHR/PROF	0.00	1,738.44	0.00	(1,738.44)
211 GROUP INS TCHR/PROF		0.00	1,738.44	0.00	(1,738.44)
01 3551 221 001	CAREER ED SOCIAL SECURITY TCHR/PROF	0.00	259.79	0.00	(259.79)
221 SOCIAL SECURITY TCHR/PROF		0.00	259.79	0.00	(259.79)
01 3551 231 001	CAREER ED RETIREMENT TCHR/PROF	0.00	275.73	0.00	(275.73)
231 RETIREMENT TCHR/PROF		0.00	275.73	0.00	(275.73)
01 3551 237 001	Inc Ret Contribution Rate	0.00	0.00	0.00	0.00
237 Inc Ret Contribution Rate		0.00	0.00	0.00	0.00
01 3551 281 001	CAREER ED LTD/STD TCHR/PROF	0.00	23.43	0.00	(23.43)
281 LTD/STD TCHR/PROF		0.00	23.43	0.00	(23.43)
01 3551 610 001	Career Education Supplies	0.00	869.33	0.00	(18,121.30)
610 SUPPLIES		0.00	869.33	0.00	(18,121.30)
3551 Career Education		0.00	6,579.22	0.00	(23,831.19)
3570 Teacher Eval Grant					
01 3570 610 000	Teacher Eval Grant	0.00	0.00	0.00	0.00
610 SUPPLIES		0.00	0.00	0.00	0.00
3570 Teacher Eval Grant		0.00	0.00	0.00	0.00
4300 OTHER PROFESSIONAL SERVICES					
01 4300 340 000	PROFESSIONAL SERVICES- ARCHIT/ENGINEER	0.00	0.00	0.00	0.00
340 OTHER PROFESSIONAL SERVICES		0.00	0.00	0.00	0.00
4300 OTHER PROFESSIONAL SERVICES		0.00	0.00	0.00	0.00

Expenditure Report by Function/Object -  
Detail\_KW

11/07/2025 03:18 PM

User ID: CMF

Account Number	Account Description	Revised Budget	Expended During Month	% of Budget	Unencumbered Balance
4411	IDEA PART B EARLY INTERVENING SERVICES				
01 4411 610 003	IDEA Part B-Early Interven. (Rtl)	0.00	0.00	0.00	0.00
610	SUPPLIES	0.00	0.00	0.00	0.00
4411	IDEA PART B EARLY INTERVENING SERVICES	0.00	0.00	0.00	0.00
4412	IDEA PART B PROPORTIONATE SHARE				
01 4412 591 003	IDEA Prof. Services	0.00	0.00	0.00	0.00
591	PURCHASED SERVICES	0.00	0.00	0.00	0.00
4412	IDEA PART B PROPORTIONATE SHARE	0.00	0.00	0.00	0.00
4900	OTHER FEDERAL EXPENDITURES				
01 4900 610 003	Drug Education - Supplies	0.00	0.00	0.00	0.00
610	SUPPLIES	0.00	0.00	0.00	0.00
4900	OTHER FEDERAL EXPENDITURES	0.00	0.00	0.00	0.00
6200	FEDERAL-TITLE I PART A ESSA				
01 6200 111 002	Title I SALARIES MS TCHR/PROF	0.00	0.00	0.00	(5,296.20)
01 6200 111 003	Title I, Part A ELEM SALARIES	30,000.00	3,276.00	29.30	21,209.40
111	SALARIES TCHR/PROF	30,000.00	3,276.00	46.96	15,913.20
01 6200 112 003	Title I - Aide Salaries	0.00	0.00	0.00	0.00
112	SALARIES AIDE/PARA	0.00	0.00	0.00	0.00
01 6200 113 003	Title I Substitute Salaries	0.00	0.00	0.00	0.00
113	SALARIES SUB TCHR	0.00	0.00	0.00	0.00
01 6200 211 002	Title I GROUP INS MS TCHR/PROF	0.00	0.00	0.00	(800.68)
01 6200 211 003	Title I Group Insurance	9,500.00	495.27	20.00	7,600.29
211	GROUP INS TCHR/PROF	9,500.00	495.27	28.43	6,799.61
01 6200 221 002	Title I MS SOC SEC TCHR/PROF	0.00	0.00	0.00	(399.60)
01 6200 221 003	Title I Social Security TCHR	2,800.00	247.16	23.57	2,139.93
221	SOCIAL SECURITY TCHR/PROF	2,800.00	247.16	37.85	1,740.33
01 6200 223 003	Title I SOC SEC SUB TCHR	0.00	0.00	0.00	0.00
223	SOCIAL SECURITY SUB TCHR	0.00	0.00	0.00	0.00
01 6200 231 002	Title I RET MS TCHR/PROF	0.00	0.00	0.00	(427.94)
01 6200 231 003	Title I Retirement EL	3,000.00	264.70	23.68	2,289.72
231	RETIREMENT TCHR/PROF	3,000.00	264.70	37.94	1,861.78
01 6200 237 002	MS Inc Ret Contribution Rate	0.00	0.00	0.00	0.00
01 6200 237 003	Increased Retirement Contribution Rate	240.00	0.00	0.00	240.00
237	Inc Ret Contribution Rate	240.00	0.00	0.00	240.00
01 6200 281 002	Title I MS LTD/STD TCHR/PROF	0.00	0.00	0.00	(30.59)
01 6200 281 003	Title I LTD/STD	220.00	18.93	23.08	169.22
281	LTD/STD TCHR/PROF	220.00	18.93	36.99	138.63
01 6200 330 003	Title I Staff Dev/Training	0.00	0.00	0.00	0.00
330	STAFF DEVELOPMENT/TRAINING	0.00	0.00	0.00	0.00
01 6200 560 003	Title I Computer Hardware	0.00	0.00	0.00	0.00
560	COMPUTER HARDWARE	0.00	0.00	0.00	0.00
01 6200 580 003	Title I Travel Expenses	0.00	0.00	0.00	0.00
580	TRAVEL EXPENSES	0.00	0.00	0.00	0.00
01 6200 610 003	Title I Supplies	216.00	0.00	0.00	216.00
610	SUPPLIES	216.00	0.00	0.00	216.00
01 6200 650 003	Title I Computer Software	37.00	0.00	0.00	37.00

Expenditure Report by Function/Object -  
Detail\_KW

11/07/2025 03:18 PM

User ID: CMF

Account Number	Account Description	Revised Budget	Expended During Month	% of Budget	Unencumbered Balance
650	TECH SUPPLIES	37.00	0.00	0.00	37.00
01 6200 733 003	Title I Furniture & Equipment	0.00	0.00	0.00	0.00
733	FURNITURE/FIXTURES	0.00	0.00	0.00	0.00
01 6200 890 003	Title I Misc. Expenses	0.00	0.00	0.00	0.00
890	MISC EXPENDITURES	0.00	0.00	0.00	0.00
6200	FEDERAL-TITLE I PART A ESSA	46,013.00	4,302.06	41.44	26,946.55
6295	Title III, EL				
01 6295 112 001	HS Title III EL SALARIES AIDE/PARA	0.00	0.00	0.00	0.00
01 6295 112 002	MS Title III EL SALARIES AIDE/PARA	0.00	0.00	0.00	0.00
01 6295 112 003	EL Title III EL SALARIES AIDE/PARA	0.00	0.00	0.00	0.00
112	SALARIES AIDE/PARA	0.00	0.00	0.00	0.00
01 6295 212 001	HS Title III EL GROUP INSURANCE AIDE/PARA	0.00	0.00	0.00	0.00
01 6295 212 002	MS Title III EL GROUP INSURANCE AIDE/PARA	0.00	0.00	0.00	0.00
01 6295 212 003	EL Title III EL GROUP INSURANCE AIDE/PARA	0.00	0.00	0.00	0.00
212	GROUP INSURANCE AIDE/PARA	0.00	0.00	0.00	0.00
01 6295 222 001	HS Title III EL SOCIAL SECURITY AIDE/PARA	0.00	0.00	0.00	0.00
01 6295 222 002	MS Title III EL SOCIAL SECURITY AIDE/PARA	0.00	0.00	0.00	0.00
01 6295 222 003	EL Title III EL SOCIAL SECURITY AIDE/PARA	0.00	0.00	0.00	0.00
222	SOCIAL SECURITY AIDE/PARA	0.00	0.00	0.00	0.00
01 6295 232 001	HS Title III EL RETIREMENT AIDE/PARA	0.00	0.00	0.00	0.00
01 6295 232 002	MS Title III EL RETIREMENT AIDE/PARA	0.00	0.00	0.00	0.00
01 6295 232 003	EL Title III EL RETIREMENT AIDE/PARA	0.00	0.00	0.00	0.00
232	RETIREMENT AIDE/PARA	0.00	0.00	0.00	0.00
01 6295 282 001	HS Title III EL LTD/STD AIDE/PARA	0.00	0.00	0.00	0.00
01 6295 282 002	MS Title III EL LTD/STD AIDE/PARA	0.00	0.00	0.00	0.00
01 6295 282 003	EL Title III EL LTD/STD AIDE/PARA	0.00	0.00	0.00	0.00
282	LTD/STD AIDE/PARA	0.00	0.00	0.00	0.00
6295	Title III, EL	0.00	0.00	0.00	0.00
6406	FEDERAL-IDEA PART B (611) BASE AGE 3-4				
01 6406 340 000	SPED-IDEA- 3-5 other PROF SERV	0.00	0.00	0.00	0.00
340	OTHER PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
01 6406 591 003	IDEA Preschool 3-5 Prf Serv	0.00	0.00	0.00	0.00
591	PURCHASED SERVICES	0.00	0.00	0.00	0.00
6406	FEDERAL-IDEA PART B (611) BASE AGE 3-4	0.00	0.00	0.00	0.00
6408	FEDERAL-IDEA PART B (611) BASE AGE 0-4				
01 6408 111 003	IDEA Part B Base Salary (prek BAF)	7,212.00	0.00	15.99	6,059.13
111	SALARIES TCHR/PROF	7,212.00	0.00	15.99	6,059.13
01 6408 112 003	IDEA Part B Base Aide (prek BAF)	25,213.00	5,474.58	69.61	7,661.12
112	SALARIES AIDE/PARA	25,213.00	5,474.58	69.61	7,661.12
01 6408 211 003	IDEA Part B Base Ins. (prek BAF)	1,503.00	0.00	33.01	1,006.90

**Expenditure Report by Function/Object -  
Detail\_KW**

11/07/2025 03:18 PM

User ID: CMF

Account Number	Account Description	Revised Budget	Expended During Month	% of Budget	Unencumbered Balance
211	GROUP INS TCHR/PROF	1,503.00	0.00	33.01	1,006.90
01 6408 212 003	GROUP INSURANCE AIDE/PARA	1,121.00	815.67	225.14	(1,402.80)
212	GROUP INSURANCE AIDE/PARA	1,121.00	815.67	225.14	(1,402.80)
01 6408 221 003	IDEA Part B Base Soc.Sec. (prek BA	553.00	0.00	16.04	464.28
221	SOCIAL SECURITY TCHR/PROF	553.00	0.00	16.04	464.28
01 6408 222 003	IDEA SOC SEC PARA	1,934.00	418.82	69.46	590.68
222	SOCIAL SECURITY AIDE/PARA	1,934.00	418.82	69.46	590.68
01 6408 231 003	IDEA Part B Base Ret. (prek BAF)	542.00	0.00	17.19	448.84
231	RETIREMENT TCHR/PROF	542.00	0.00	17.19	448.84
01 6408 232 003	IDEA RETIREMT PARA	2,381.00	442.35	59.56	962.80
232	RETIREMENT AIDE/PARA	2,381.00	442.35	59.56	962.80
01 6408 237 003	Increased Retirement Contribution Rate	170.00	0.00	0.00	170.00
237	Inc Ret Contribution Rate	170.00	0.00	0.00	170.00
01 6408 281 003	IDEA Part B Base LTD (prek BAF)	37.00	0.00	23.03	28.48
281	LTD/STD TCHR/PROF	37.00	0.00	23.03	28.48
01 6408 282 003	IDEA LTD/STD PARA	104.00	19.31	62.52	38.98
282	LTD/STD AIDE/PARA	104.00	19.31	62.52	38.98
01 6408 340 003	IDEA 0-4 YO Prof Services	7,466.00	1,363.36	66.33	2,513.57
340	OTHER PROFESSIONAL SERVICES	7,466.00	1,363.36	66.33	2,513.57
01 6408 395 003	FED-IDEA PART B (611) AGE 0-4 SUBCONTRACTS	0.00	148.71	0.00	(297.42)
395	SUBAWARDS/SUBCONTRACTS	0.00	148.71	0.00	(297.42)
01 6408 591 003	IDEA Part B 0-2 YO Prof Services B	5,116.00	0.00	0.00	5,116.00
591	PURCHASED SERVICES	5,116.00	0.00	0.00	5,116.00
01 6408 610 003	IDEA BAF SUPPLIES	0.00	0.00	0.00	0.00
610	SUPPLIES	0.00	0.00	0.00	0.00
01 6408 732 003	IDEA Part B - Vehicle Aq.	0.00	0.00	0.00	0.00
732	VEHICLES	0.00	0.00	0.00	0.00
6408	FEDERAL-IDEA PART B (611) BASE AGE 0-4	53,352.00	8,682.80	56.21	23,360.56
6410	FEDERAL-IDEA PART E/P (619				
01 6410 112 003	IDEA E/P - Salaries	0.00	0.00	0.00	0.00
112	SALARIES AIDE/PARA	0.00	0.00	0.00	0.00
01 6410 340 003	SPED IDEA E/P 619	0.00	0.00	0.00	0.00
340	OTHER PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
01 6410 560 003	Sped IDEA - Computer Hard.	0.00	0.00	0.00	0.00
560	COMPUTER HARDWARE	0.00	0.00	0.00	0.00
01 6410 591 003	IDEA E/P 3-5 YO Contracted Services	0.00	0.00	0.00	0.00
591	PURCHASED SERVICES	0.00	0.00	0.00	0.00
01 6410 610 003	IDEA E/P Supplies	0.00	0.00	0.00	0.00
610	SUPPLIES	0.00	0.00	0.00	0.00
6410	FEDERAL-IDEA PART E/P (619	0.00	0.00	0.00	0.00
6412	IDEA Non-Public				
01 6412 111 003	IDEA Non-Public SALARIES	3,434.00	0.00	9.59	3,104.61
111	SALARIES TCHR/PROF	3,434.00	0.00	9.59	3,104.61

Expenditure Report by Function/Object -  
Detail\_KW

11/07/2025 03:18 PM

User ID: CMF

Account Number	Account Description	Revised Budget	Expended During Month	% of Budget	Unencumbered Balance
01 6412 211 003	GROUP INSURANCE TCHR/PROF	716.00	0.00	19.80	574.26
211	GROUP INS TCHR/PROF	716.00	0.00	19.80	574.26
01 6412 221 003	IDEA SOCIAL SECURITY TCHR/PROF	263.00	0.00	9.64	237.64
221	SOCIAL SECURITY TCHR/PROF	263.00	0.00	9.64	237.64
01 6412 231 003	IDEA RETIREMENT TCHR/PROF	339.00	0.00	7.85	312.39
231	RETIREMENT TCHR/PROF	339.00	0.00	7.85	312.39
01 6412 237 003	IDEA Inc Ret Contribution Rate	0.00	0.00	0.00	0.00
237	Inc Ret Contribution Rate	0.00	0.00	0.00	0.00
01 6412 281 003	IDEA LTD/STD TCHR/PROF	18.00	0.00	13.56	15.56
281	LTD/STD TCHR/PROF	18.00	0.00	13.56	15.56
6412	IDEA Non-Public	4,770.00	0.00	11.02	4,244.46
6421	IDEA Part-B (611) ARP Birth-21				
01 6421 591 000	IDEA Part-B SA Speech/Audiology	0.00	0.00	0.00	0.00
591	PURCHASED SERVICES	0.00	0.00	0.00	0.00
6421	IDEA Part-B (611) ARP Birth-21	0.00	0.00	0.00	0.00
6422	IDEA Preschool (619) ARP				
01 6422 340 003	IDEA 0-4 Prof Services	0.00	0.00	0.00	0.00
340	OTHER PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
6422	IDEA Preschool (619) ARP	0.00	0.00	0.00	0.00
6969	Title IV ESSA/SSAE Grant				
01 6969 111 000	TITLE IV SALARIES TCHR/PROF	0.00	0.00	0.00	0.00
111	SALARIES TCHR/PROF	0.00	0.00	0.00	0.00
01 6969 211 000	TITLE IV GROUP INS TCHR/PROF	0.00	0.00	0.00	0.00
211	GROUP INS TCHR/PROF	0.00	0.00	0.00	0.00
01 6969 221 000	TITLE IV SOCIAL SEC TCHR/PROF	0.00	0.00	0.00	0.00
221	SOCIAL SECURITY TCHR/PROF	0.00	0.00	0.00	0.00
01 6969 231 000	TITLE IV RETIREMENT TCHR/PROF	0.00	0.00	0.00	0.00
231	RETIREMENT TCHR/PROF	0.00	0.00	0.00	0.00
01 6969 281 000	TITLE IV LTD/STD TCHR/PROF	0.00	0.00	0.00	0.00
281	LTD/STD TCHR/PROF	0.00	0.00	0.00	0.00
01 6969 340 000	Title IV ESSA/SSAE Grant	0.00	0.00	0.00	0.00
340	OTHER PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
01 6969 490 000	Title IV SSAE Grant Other Materials	0.00	0.00	0.00	0.00
490	OTHER SUPPLIES AND MATERIALS	0.00	0.00	0.00	0.00
01 6969 610 000	Title IV SSAE Grant Supplies	0.00	0.00	0.00	0.00
610	SUPPLIES	0.00	0.00	0.00	0.00
6969	Title IV ESSA/SSAE Grant	0.00	0.00	0.00	0.00
6988	ARP - ESSER III After School				
01 6988 111 000	ARP-ESSER III AFTERSchl Teacher Salaries	12,078.00	2,150.00	31.79	8,238.00
111	SALARIES TCHR/PROF	12,078.00	2,150.00	31.79	8,238.00
01 6988 112 000	ARP ESSER III AFTERSCH-AIDE/PARA	572.00	915.00	237.33	(785.50)
112	SALARIES AIDE/PARA	572.00	915.00	237.33	(785.50)
01 6988 211 000	ARP-ESSER III AFTERSchl GROUP	0.00	0.00	0.00	0.00

11/07/2025 03:18 PM

User ID: CMF

Account Number	Account Description	Revised Budget	Expended During Month	% of Budget	Unencumbered Balance
	INS TCHR/PROF				
211	GROUP INS TCHR/PROF	0.00	0.00	0.00	0.00
01 6988 212 000	ARP-ESSERIII AFTERSchl GROUP INS AIDE	0.00	0.00	0.00	0.00
212	GROUP INSURANCE AIDE/PARA	0.00	0.00	0.00	0.00
01 6988 221 000	ARP-ESSER III AFTERSchl SOC SEC TCHR/PROF	924.00	164.45	31.79	630.28
221	SOCIAL SECURITY TCHR/PROF	924.00	164.45	31.79	630.28
01 6988 222 000	ARP-ESSER III AFTERSchl SOC SEC AIDE/PARA	44.00	70.01	236.02	(59.85)
222	SOCIAL SECURITY AIDE/PARA	44.00	70.01	236.02	(59.85)
01 6988 231 000	ARP-ESSER III AFTERSchl RETIREMENT TCHR/PROF	821.00	173.73	37.79	510.72
231	RETIREMENT TCHR/PROF	821.00	173.73	37.79	510.72
01 6988 232 000	ARP-ESSER III AFTERSchl RETIREMENT AIDE/PARA	19.00	73.93	577.32	(90.69)
232	RETIREMENT AIDE/PARA	19.00	73.93	577.32	(90.69)
01 6988 237 000	ESSERS III Inc Ret Contribution Rate	258.00	0.00	0.00	258.00
237	Inc Ret Contribution Rate	258.00	0.00	0.00	258.00
01 6988 281 000	ARP-ESSER III AFTERSchl LTD/STD TCHR/PROF	0.00	0.00	0.00	0.00
281	LTD/STD TCHR/PROF	0.00	0.00	0.00	0.00
01 6988 282 000	ARP-ESSER III AFTERSchl LTD/STD AIDE/PARA	0.00	0.00	0.00	0.00
282	LTD/STD AIDE/PARA	0.00	0.00	0.00	0.00
01 6988 330 000	ARP-ESSERIII AFTERSchl STAFF DEV/TRNG	704.00	0.00	0.00	704.00
330	STAFF DEVELOPMENT/TRAINING	704.00	0.00	0.00	704.00
01 6988 580 000	After School TRAVEL EXPENSES	0.00	0.00	0.00	(144.95)
580	TRAVEL EXPENSES	0.00	0.00	0.00	(144.95)
01 6988 610 000	ARP-ESSER III AFTERSchl SUPPLIES	17,407.00	498.96	3.72	16,759.63
610	SUPPLIES	17,407.00	498.96	3.72	16,759.63
6988	ARP - ESSER III After School	32,827.00	4,046.08	20.74	26,019.64
6989	ARP-ESSER III SUMMER SCHOOL				
01 6989 111 000	ARP-ESSER III ELC summer TEACHER	3,750.00	0.00	27.93	2,702.50
111	SALARIES TCHR/PROF	3,750.00	0.00	27.93	2,702.50
01 6989 112 000	ARP-ESSER III ELC summer AIDE	297.00	0.00	0.00	297.00
112	SALARIES AIDE/PARA	297.00	0.00	0.00	297.00
01 6989 211 000	ARP-ESSER III summer GROUP INS TCHR/PROF	0.00	0.00	0.00	0.00
211	GROUP INS TCHR/PROF	0.00	0.00	0.00	0.00
01 6989 212 000	ARP-ESSER III ELC summer GROUP INS AIDE	0.00	0.00	0.00	0.00
212	GROUP INSURANCE AIDE/PARA	0.00	0.00	0.00	0.00
01 6989 221 000	ARP-ESSER III ELC summer SOC SEC TCHR	287.00	0.00	27.92	206.88
221	SOCIAL SECURITY TCHR/PROF	287.00	0.00	27.92	206.88
01 6989 222 000	ARP ESSER III ELC summer SOC	23.00	0.00	0.00	23.00

Expenditure Report by Function/Object -  
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11/07/2025 03:18 PM

User ID: CMF

Account Number	Account Description	Revised Budget	Expended During Month	% of Budget	Unencumbered Balance
	SEC AIDE				
222	SOCIAL SECURITY AIDE/PARA	23.00	0.00	0.00	23.00
01 6989 231 000	ARP-ESSER III ELC summer RETIREMENT TEACHER	370.00	0.00	22.88	285.36
231	RETIREMENT TCHR/PROF	370.00	0.00	22.88	285.36
01 6989 232 000	ARP ESSER III ELC summer RETIREMNT AIDE	25.00	0.00	0.00	25.00
232	RETIREMENT AIDE/PARA	25.00	0.00	0.00	25.00
01 6989 237 000	ESSER III Summer Inc Ret Contribution Rate	0.00	0.00	0.00	0.00
237	Inc Ret Contribution Rate	0.00	0.00	0.00	0.00
01 6989 281 000	ARP-ESSER III summer LTD/STD TCHR/PROF	0.00	0.00	0.00	0.00
281	LTD/STD TCHR/PROF	0.00	0.00	0.00	0.00
01 6989 282 000	ARP-ESSER III summer LTD/STD AIDE/PARA	0.00	0.00	0.00	0.00
282	LTD/STD AIDE/PARA	0.00	0.00	0.00	0.00
01 6989 330 000	ESSER III Summer Staff Dev/Training	187.00	0.00	0.00	187.00
330	STAFF DEVELOPMENT/TRAINING	187.00	0.00	0.00	187.00
01 6989 610 000	ARP ESSER III ELC summer SUPPLIES	10,338.00	0.00	2.83	10,045.74
610	SUPPLIES	10,338.00	0.00	2.83	10,045.74
6989	ARP-ESSER III SUMMER SCHOOL	15,277.00	0.00	9.85	13,772.48
6992	FEDERAL-REAP				
01 6992 610 003	REAP Grant Expend	0.00	0.00	0.00	0.00
610	SUPPLIES	0.00	0.00	0.00	0.00
6992	FEDERAL-REAP	0.00	0.00	0.00	0.00
6996	COVID / ESSER				
01 6996 111 000	ESSERS I SALARIES TCHR/PROF	0.00	0.00	0.00	0.00
111	SALARIES TCHR/PROF	0.00	0.00	0.00	0.00
01 6996 112 000	COVID CARES ACT SALARIES	0.00	0.00	0.00	0.00
112	SALARIES AIDE/PARA	0.00	0.00	0.00	0.00
01 6996 132 000	COVID OVERTIME AIDE/PARA	0.00	0.00	0.00	0.00
132	OVERTIME AIDE/PARA	0.00	0.00	0.00	0.00
01 6996 210 000	COVID GROUP INS NON-INSTR	0.00	0.00	0.00	0.00
210	GROUP INSURANCE NON-INSTR	0.00	0.00	0.00	0.00
01 6996 211 000	ESSERS I GROUP INS TCHR/PROF	0.00	0.00	0.00	0.00
211	GROUP INS TCHR/PROF	0.00	0.00	0.00	0.00
01 6996 221 000	ESSERS I SOC SEC TCHR/PROF	0.00	0.00	0.00	0.00
221	SOCIAL SECURITY TCHR/PROF	0.00	0.00	0.00	0.00
01 6996 222 000	COVID SOC SEC AIDE/PARA	0.00	0.00	0.00	0.00
222	SOCIAL SECURITY AIDE/PARA	0.00	0.00	0.00	0.00
01 6996 231 000	ESSERS I RET TCHR/PROF	0.00	0.00	0.00	0.00
231	RETIREMENT TCHR/PROF	0.00	0.00	0.00	0.00
01 6996 232 000	COVID RETIREMT AIDE/PARA	0.00	0.00	0.00	0.00
232	RETIREMENT AIDE/PARA	0.00	0.00	0.00	0.00
01 6996 281 000	ESSERS I LTD/STD TCHR/PROF	0.00	0.00	0.00	0.00

**Expenditure Report by Function/Object -  
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11/07/2025 03:18 PM

User ID: CMF

Account Number	Account Description	Revised Budget	Expended During Month	% of Budget	Unencumbered Balance
281 LTD/STD TCHR/PROF		0.00	0.00	0.00	0.00
01 6996 282 000	COVID LTD/STD AIDE/PARA	0.00	0.00	0.00	0.00
282 LTD/STD AIDE/PARA		0.00	0.00	0.00	0.00
01 6996 320 000	ESSERS I EDUC SERV SUPPORT	0.00	0.00	0.00	0.00
320 PROF EDUC SERVICES		0.00	0.00	0.00	0.00
01 6996 610 000	COVID/ESSER SUPPLIES	0.00	0.00	0.00	0.00
610 SUPPLIES		0.00	0.00	0.00	0.00
01 6996 643 000	COVID WEB/CLOUD BASED SOFTWARE	0.00	0.00	0.00	0.00
643 WEB/CLOUD BASED SOFTWARE		0.00	0.00	0.00	0.00
01 6996 733 000	ESSERS/CARES ACT FURNITURE/FIXTURES	0.00	0.00	0.00	0.00
733 FURNITURE/FIXTURES		0.00	0.00	0.00	0.00
6996 COVID / ESSER		0.00	0.00	0.00	0.00
6997 ESSER II - CARES ACT					
01 6997 111 000	ESSERS II SALARIES TCHR/PROF	0.00	0.00	0.00	0.00
111 SALARIES TCHR/PROF		0.00	0.00	0.00	0.00
01 6997 211 000	ESSERS II GROUP INS TCHR/PROF	0.00	0.00	0.00	0.00
211 GROUP INS TCHR/PROF		0.00	0.00	0.00	0.00
01 6997 221 000	ESSERS II SOC SEC TCHR/PROF	0.00	0.00	0.00	0.00
221 SOCIAL SECURITY TCHR/PROF		0.00	0.00	0.00	0.00
01 6997 231 000	ESSERS II RETIREMENT TCHR/PROF	0.00	0.00	0.00	0.00
231 RETIREMENT TCHR/PROF		0.00	0.00	0.00	0.00
01 6997 237 000	ESSER II Inc Ret Contribution Rate	0.00	0.00	0.00	0.00
237 Inc Ret Contribution Rate		0.00	0.00	0.00	0.00
01 6997 281 000	ESSERS II LTD/STD TCHR/PROF	0.00	0.00	0.00	0.00
281 LTD/STD TCHR/PROF		0.00	0.00	0.00	0.00
01 6997 330 000	ESSERS II -STAFF DEV/TRAINING	0.00	0.00	0.00	0.00
330 STAFF DEVELOPMENT/TRAINING		0.00	0.00	0.00	0.00
01 6997 610 000	ESSERS II SUPPLIES	0.00	0.00	0.00	0.00
610 SUPPLIES		0.00	0.00	0.00	0.00
01 6997 650 000	ESSERS II - TECH SUPPLIES	0.00	0.00	0.00	0.00
650 TECH SUPPLIES		0.00	0.00	0.00	0.00
01 6997 733 000	ESSERS II (Cares Act)FURNITURE/FIXTURES	0.00	0.00	0.00	0.00
733 FURNITURE/FIXTURES		0.00	0.00	0.00	0.00
01 6997 734 000	TECH HARDWARE / CAPITAL	0.00	0.00	0.00	0.00
734 TECH HARDWARE		0.00	0.00	0.00	0.00
6997 ESSER II - CARES ACT		0.00	0.00	0.00	0.00
6998 ESSERS III Cares Act Funding					
01 6998 111 000	ARP-ESSER III TCHR	0.00	0.00	0.00	0.00
111 SALARIES TCHR/PROF		0.00	0.00	0.00	0.00
01 6998 112 000	ARP-ESSER III AIDE	0.00	0.00	0.00	0.00
112 SALARIES AIDE/PARA		0.00	0.00	0.00	0.00
01 6998 211 000	ESSERS III GROUP INS TCHR/PROF	0.00	0.00	0.00	0.00

Expenditure Report by Function/Object -  
Detail\_KW

11/07/2025 03:18 PM

User ID: CMF

Account Number	Account Description	Revised Budget	Expended During Month	% of Budget	Unencumbered Balance
211	GROUP INS TCHR/PROF	0.00	0.00	0.00	0.00
01 6998 221 000	ARP-ESSER III TCHRSocSec	0.00	0.00	0.00	0.00
221	SOCIAL SECURITY TCHR/PROF	0.00	0.00	0.00	0.00
01 6998 222 000	ARP-ESSER III AIDESocSec	0.00	0.00	0.00	0.00
222	SOCIAL SECURITY AIDE/PARA	0.00	0.00	0.00	0.00
01 6998 231 000	ARP-ESSER III TchrRET	0.00	0.00	0.00	0.00
231	RETIREMENT TCHR/PROF	0.00	0.00	0.00	0.00
01 6998 232 000	ARP-ESSER III AideRET	0.00	0.00	0.00	0.00
232	RETIREMENT AIDE/PARA	0.00	0.00	0.00	0.00
01 6998 237 000	ESSERS III Care Inc Ret Contribution Rate	0.00	0.00	0.00	0.00
237	Inc Ret Contribution Rate	0.00	0.00	0.00	0.00
01 6998 281 000	ESSERS III LTD/STD TCHR/PROF	0.00	0.00	0.00	0.00
281	LTD/STD TCHR/PROF	0.00	0.00	0.00	0.00
01 6998 282 000	ESSERIII LTD/STD AIDE	0.00	0.00	0.00	0.00
282	LTD/STD AIDE/PARA	0.00	0.00	0.00	0.00
01 6998 330 000	ESSERS III (Cares) Staff Developmnt	0.00	0.00	0.00	0.00
330	STAFF DEVELOPMENT/TRAINING	0.00	0.00	0.00	0.00
01 6998 490 000	ESSERS III CONSTRUCTION SERV.	0.00	0.00	0.00	0.00
490	OTHER SUPPLIES AND MATERIALS	0.00	0.00	0.00	0.00
01 6998 610 000	ARP-ESSER III Supplies	0.00	0.00	0.00	0.00
610	SUPPLIES	0.00	0.00	0.00	0.00
01 6998 733 000	ESSERS III (Cares)FURNITURE/FIXTURES	0.00	0.00	0.00	0.00
733	FURNITURE/FIXTURES	0.00	0.00	0.00	0.00
01 6998 734 000	ESSERS III ARP TECH HARD/CAP ASSTS	0.00	0.00	0.00	0.00
734	TECH HARDWARE	0.00	0.00	0.00	0.00
01 6998 890 000	ESSER III MISC EXP	0.00	0.00	0.00	0.00
890	MISC EXPENDITURES	0.00	0.00	0.00	0.00
6998	ESSERS III Cares Act Funding	0.00	0.00	0.00	0.00
8000	TRANSFERS (OUTGOING)				
01 8000 912 000	TRANSFER TO HOT LUNCH	0.00	0.00	0.00	(30,000.00)
912	TRANSFER TO LUNCH FUND	0.00	0.00	0.00	(30,000.00)
01 8000 913 000	TRANSFER TO ACTIVITY ACCT	0.00	0.00	0.00	(65,000.00)
913	TRANSFER TO ACTIVITY FUND	0.00	0.00	0.00	(65,000.00)
01 8000 917 000	TRANSFER TO EE BEN FUND	0.00	0.00	0.00	0.00
917	TRANSFER TO EE BEN FUND	0.00	0.00	0.00	0.00
8000	TRANSFERS (OUTGOING)	0.00	0.00	0.00	(95,000.00)
9000	NON-PROGRAM EXPENDITURES				
01 9000 000 000	Non-Program Expenditures	0.00	0.00	0.00	0.00
000	000	0.00	0.00	0.00	0.00
01 9000 110 000	Kitchen Payroll	0.00	8,862.74	0.00	(25,690.67)
110	SALARIES NON-INSTR	0.00	8,862.74	0.00	(25,690.67)
01 9000 210 000	KITCHEN GROUP INS	0.00	2,238.42	0.00	(6,715.26)

**Expenditure Report by Function/Object -  
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11/07/2025 03:18 PM

User ID: CMF

Account Number	Account Description	Revised Budget	Expended During Month	% of Budget	Unencumbered Balance
210	GROUP INSURANCE NON-INSTR	0.00	2,238.42	0.00	(6,715.26)
01 9000 220 000	KITCHEN SOCIAL SECURITY	0.00	609.69	0.00	(1,760.65)
220	SOCIAL SECURITY NON-INSTR	0.00	609.69	0.00	(1,760.65)
01 9000 230 000	KITCHEN RETIREMENT	0.00	707.02	0.00	(2,028.05)
230	RETIREMENT NON-INSTR	0.00	707.02	0.00	(2,028.05)
01 9000 237 000	Increased Retirement Contribution Rate	0.00	0.00	0.00	0.00
237	Inc Ret Contribution Rate	0.00	0.00	0.00	0.00
01 9000 260 000	UNEMPLOYMENT PMTS	0.00	0.00	0.00	0.00
260	UNEMPLOYMENT PMTS	0.00	0.00	0.00	0.00
01 9000 280 000	KITCHEN LTD	0.00	40.82	0.00	(122.46)
280	LTD/STD NON-INSTR	0.00	40.82	0.00	(122.46)
01 9000 900 000	MISC EXP-expected carryover	0.00	0.00	0.00	0.00
900	OTHER	0.00	0.00	0.00	0.00
9000	NON-PROGRAM EXPENDITURES	0.00	12,458.69	0.00	(36,317.09)
9003	REPAYMENT OF INTERFUND LOAN FR BLDG				
01 9003 001 000	INTERFUND LOANS	0.00	0.00	0.00	0.00
001	InterFund LOANS	0.00	0.00	0.00	0.00
9003	REPAYMENT OF INTERFUND LOAN FR BLDG	0.00	0.00	0.00	0.00
01	General Fund	10,200,249.00	736,189.52	22.81	7,873,296.88

**Expenditure Report by Function/Object -  
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11/07/2025 03:18 PM

User ID: CMF

Account Number	Account Description	Revised Budget	Expended During Month	% of Budget	Unencumbered Balance
Grand Total:		10,200,249.00	736,189.52	22.81	7,873,296.88

**HTRS Grades 7-12  
Principal's Report  
Kim Caniglia  
November 10, 2025**

Providing a Titan learning environment that is **Positive Respectful Intentional Determined and Engaged.**

**HTRS 7-12 Enrollment**

Grades	May				
	2025	Aug	Sep	Oct	Nov
7th -	18	20	21	20	20
8th -	19	18	19	20	19
9th -	31	19	19	19	19
10th -	22	31	30	30	30
11th -	19	23	22	23	22
12th -	19	21	21	21	21
Other -	2	2	2	2	2
<b>Total:</b>	<b>130</b>	<b>134</b>	<b>134</b>	<b>135</b>	<b>133</b>

- All probationary 7-12 teachers have received a formative observation.
- The English Teachers met with ESU4 to start the ELA selection process this past in-service.
- Mrs. Mandy Bowen took the 8th graders to Lincoln to experience various Escape Rooms.
- Brighter Smiles and the ESU4 Health Van were here to check our students.
- Grades 7-8 Honor Choir performed at Crete last Thursday.

Grades 7-12 had their first Positive Celebration Assembly this year - celebrating great attendance and academic achievements by students and staff. Sixty-five (65) students were recognized for having 95% or higher attendance for Spring Semester 2025. The following students had **100% attendance: Corbin Herr, Owen Kreifel, Ava Shupp, Ewan Guenther and Wesley Pagnano.**

The following staff members were recognized:

- Ms. Taylor Schafer received the **Teach In Nebraska Today grant for \$5,000** to continue her education.
- Mrs. Maren DeJonge received the **Nebraska Rural Radio Foundation Scholarship for \$1,000 & the Farm Bureau Foundation Scholarship for \$1,500** to continue her education.
- Mrs. Stephanie Schmit officially started a **FCCLA club** and attended the first leadership conference in Weeping Water.
- Mrs. Stacey Foster was awarded a **\$500 microgrant through Empowered** for our JAG students to fund classroom needs. Mrs. Foster was awarded the **Highest Student Engagement Award** thanks to several of our HTRS JAG students placing in the top 25 in the state at the Career Development Conference.
- Ms. Sharon Joyner was quoted in the article, "Academic Film Archive of North America Finds a Home at John Hopkins" in the Fall 2025 John Hopkins Magazine. Ms. Joyner advocates for preserving 16 mm classroom educational films.

## **School Counselor Report**

- Wednesday, December 12th will be the SENCA SMART presentation. 8th and 12th graders participate in a poverty simulation and learn about making good financial decisions as well as resources available in our communities.
- ASVAB testing is December 5th. All juniors take this, and we have several seniors who are interested in military service who would like to raise their scores.
- We have had multiple college representatives visit this semester, including Northwest Missouri State, Missouri Western and Nebraska Wesleyan.
- Many seniors are working diligently on their FAFSAs and scholarship applications. HTRS is giving \$25 gift cards as an incentive for seniors to complete the FAFSA before January 1st. This is funded through the College Access Grant.

## **Activities Report**

- The volleyball team ended their season this past month. In subdistricts, the girls defeated Pawnee City and then lost to Lourdes.
- Mock Trial had their first competitions at the Sarpy County Courthouse. They will compete again this week at the Sarpy County Courthouse.
- One Act will have their "Drama and Desserts" on Friday. They will compete in their first competition at Pioneer Conference at Lourdes on November 19th.
- Junior High Boys' Basketball started practicing in October. There are twelve boys out for junior high boys basketball. The first game will be on November 17th.
- Pioneer Conference Vocal Clinic will take place on November 10th in Sterling.
- The very first Unified Bowling Meet will take place on November 11th at the Syracuse Invite in Nebraska City.
- High school boys' and girls' basketball will start conditioning this week. The first day of practice is November 17. The girls currently have 13 out while the boys have 20.
- Junior high girls wrestling started practicing in October. The first meet will take place on November 17th. We currently have two girls out. High school wrestling practice will start on November 17. We currently have one boy and two girls planning on going out this season.

HTRS grades 7-12 will focus on a learning environment that is inclusive and supports a Positive, Respectful, Intentional, Determined and Engaged (PRIDE) school culture.

Educationally yours,  
Kimberly L. Caniglia



# KIM STANDERFORD PREK - 6 PRINCIPAL HTRS PUBLIC SCHOOL

kimstanderford@htrstitansorg  
402 862-2151



## November Board Report

### Elementary PreK - 6th Grade Enrollment

- PreK 3 - 17 students
- PreK 4 - 18 students
- Kindergarten - 17 students
- 1st Grade - 18 students
- 2nd Grade - 20 students
- 3rd Grade - 16 students
- 4th Grade - 22 students
- 5th Grade - 18 students
- 6th Grade - 30 students

Total - 176 students

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### Parent/Teacher Conferences

- K - 71%
  - 1<sup>st</sup> - 67%
  - 2<sup>nd</sup> - 70%
  - 3<sup>rd</sup> - 75%
  - 4<sup>th</sup> - 64%
  - 5<sup>th</sup> - 58%
  - 6<sup>th</sup> - 52%
- 

### Halloween Parties

- Kindergarten - had their own party with parents helping
  - 1<sup>st</sup> - 6<sup>th</sup> grade - rotations through different activities/games
  - Everyone had a great time
- 

### LETRS Training

- Training has been scheduled through ESU 4
  - Access to platform - Dec. 1
  - First in-person training - March 19<sup>th</sup> @ ESU 4
  - 3 more in-person trainings to finish up Volume 1
  - Volume 2 will begin after October 1, 2026
  - Big time commitment from the elementary teachers - many non-contract hours to finish
  - The teacher will receive a stipend for completion.
- 

### Veteran's Day Program

- November 11, in the new gym, grades 3 - 12 will attend
- 

- Principal's Cadre - November 12<sup>th</sup> @ ESU 4
- 5<sup>th</sup> - 8<sup>th</sup> Grade Concert - November 24<sup>th</sup> @ 7:00 PM

- Thanksgiving Break - November 25<sup>th</sup> - 27<sup>th</sup>
- 

#### In-Service - November 3<sup>rd</sup>

- ELA selection committee met with Jen Madison from ESU 4
  - Discussed ELA materials and what is needed for our students
  - The school Improvement Committee met with the external lead
  - Great day of learning
- 

#### MTSS Team Lead Committee

- Discussed secondary interventions
  - Talked about our systems of support
- 

#TitanPRIDE



**Kim Standerford**  
**PreK - 6 Principal**

# NASB BOARD QUICKS

A MONTHLY E-UPDATE OF KEY DATES FROM THE NEBRASKA ASSOCIATION OF SCHOOL BOARDS

2,000,000 Nebraskans 329,000 Students 1,700 Locally Elected School Board Members 260 Member Districts/ESUs ONE NEBRASKA

To register for an NASB event, click on the 'My Membership' link, then navigate to the 'Events' dropdown and select 'Register'. If you do not have an email and password to log in or have forgotten it, please contact NASB at 402-423-4951 for assistance. All Dates & Locations Tentative & Subject to Change

JOIN US!

LEARN MORE!

**Events & Networking - <https://members.nasbonline.org/events>**

## Where Will NASB Be This Month?\*

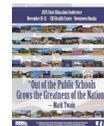
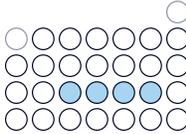


- Bayard
- Bloomfield
- CHI HEALTH CENTER OMAHA
- Emerson-Hubbard
- Lewiston
- Lexington
- Lincoln
- McPherson County
- Norfolk
- North Bend
- Omaha
- Paxton
- Sumner-Eddyville-Miller
- Theford
- Winside

For ... Advocacy, Board Retreats, Engagement, Events, Strategic Planning, STATE CONFERENCE and more!

\*Items currently scheduled

S M T W T F S



**Governor's School Finance Commission Meeting - Tuesday, November 18**

**State Education Conference Registration Deadline - November 7**

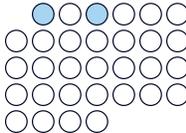
Any additional registrations can be completed onsite

**State Education Conference - November 19-21 - Omaha**

"Out of the Public Schools Grows the Greatness of the Nation"

**Delegate Assembly - Friday, November 21 @ 8:00 AM - Omaha**

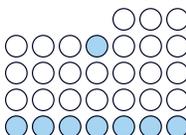
S M T W T F S



**Governor's School Finance Commission Report Due - Monday, December 1**

**New Board Member Workshop - Wednesday, December 3 - Kearney**

S M T W T F S



**1st Day of the 2026 Legislative Session - Wednesday, January 7, 2026**

**School Board Member Week in Nebraska - January 25-31, 2026**

**Legislative Issues Conference - January 25-26, 2026 - Lincoln**



Continued on Page 2

Leadership

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Engagement

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# NASB BOARD QUICKS

A MONTHLY E-UPDATE OF KEY DATES FROM THE NEBRASKA ASSOCIATION OF SCHOOL BOARDS

2,000,000 Nebraskans 329,000 Students 1,700 Locally Elected School Board Members 260 Member Districts/ESUs ONE NEBRASKA

## PAGE 2



FEBRUARY TO DECEMBER 2026

President's Retreat - Monday, February 16 - Kearney

NAEP State Convention - March 24-25 - Kearney

Budget & Finance Workshops - Spring TBD

Final Day of the 2026 Legislative Session - Friday, April 17

2026 NASB Federal Advocacy Fly-In - April 26-29 - Washington, DC

School Law Seminar/NASB Member Golf Outing - June 10-11 - Kearney

ALICAP Workshops & Candidate Workshops - Summer TBD

Area Membership Meetings - August through September

State Education Conference - November

New Board Member Workshops - December

## YOUR 2025 PLATINUM AFFILIATES

If your business would like to become an Affiliate Member of NASB, please visit: <https://members.nasbonline.org/about-us/affiliate-members>


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Board of Education Committee Meeting  
Monday, October 13, 2025 6:15 PM  
Humboldt Board Conference Room  
810 Central Ave  
Humboldt, NE 68376-9706

## **1. OPEN MEETING NOTICE - CALL MEETING TO ORDER**

## **2. DISCUSSION ITEMS**

2.1. Public Comment

2.2. Flag & Pledge

2.3. Social Studies Curriculum

## **3. ADJOURN**

**Board of Education Americanism Committee Meeting**

Monday, October 13, 2025 6:15 PM

Humboldt Board Conference Room

**1. OPEN MEETING NOTICE - CALL MEETING TO ORDER**

The meeting was called to order at 6:15 p.m.

**2. DISCUSSION ITEMS**

2.1. Public Comment

No public was in attendance

2.2. Flag & Pledge

All classes have flags and the Pledge of Allegiance

2.3. Social Studies Curriculum

The teachers are working on the Social Studies curriculum aligning with the new textbook adoption.

**3. ADJOURN**

Committee Adjourned at 6:30 p.m.

Respectfully submitted,

Dr. George Griffith

# HTRS Football Program Review and Recommendation

Presented to the HTRS Board of Education

## Background

Midway through the 2025 football season, the football coaches, athletic director, and administration began discussions regarding the future of the HTRS football program. Using projected enrollment numbers for the 2026 season, it was determined that HTRS would be placed in Class D-2. A committee was formed to evaluate what would be best for the long-term future of the program. Several factors were considered, including:

- The health and safety of players
- Current and future football participation numbers
- The ability to remain competitive against our opponents

As the 2025 season progressed, it became apparent that additional input was needed from parents, students, and board members regarding these concerns.

## Stakeholder Involvement

On September 23, 2025, a football meeting was held in the new gym for all football players in grades 7–11, their parents, football coaches, and administration. The purpose of the meeting was to share information about the committee's concerns and potential options for the next two-year classification cycle. The primary goal was to determine how the athletic department should complete the NSAA Competitive Equity Waiver. **Meeting results:**

- The majority of players preferred to move to 6-man football.
- The majority of parents preferred to remain in 8-man (Class D3) football for the 2026 and 2027 seasons.

## NSAA Competitive Equity Waiver

On September 30, 2025, HTRS submitted a Competitive Equity Waiver to the NSAA requesting consideration for both D3 (8-man) and D6 (6-man) football. On October 16, 2025, HTRS was notified that it was one of nine schools (out of twenty-two applicants) granted a waiver for the 2026 and 2027 football seasons. This waiver allows HTRS to be classified as D3 football—remaining playoff eligible—despite enrollment numbers that would normally place the school in Class D2. The NSAA cited the following reasons for approving the waiver:

- Decline in enrollment and participation numbers
- Participation levels aligning with the requested class
- Lack of competitive success over the last five years

## 2025 Season Summary

HTRS finished the 2025 football season with a record of 1–7, playing seven games and forfeiting one.

Opponent	Result
Southern	26–50 Loss
Omaha Christian	22–28 Loss
Deshler	6–78 Loss
Elmwood-Murdock	6–68 Loss
Sacred Heart	14–41 Loss
Cedar Bluffs	50–44 Win
Weeping Water	0–60 Loss
Johnson County Central	Forfeit (0–1)

The team began the season with 18 players but never played a game with the full roster due to injuries, academic ineligibility, and discipline issues. Three games were played with only 12 players suited up. Had the team played against Johnson County Central, only 11 healthy players would have been available, with only 7 permitted to play by their parents.

## Projected Participation for 2026 and 2027

A survey conducted on October 15, 2025, among football players in grades 7–11 indicated: • 13 boys plan to participate in football for the 2026 season. • 11 boys are projected to participate in 2027. • 10 boys prefer 8-man football; 6 prefer 6-man. • 4 players from the 2025 team stated they will not return in 2026. • Several players did not respond, leaving their future status unknown. With only 13 committed players for 2026, there are significant concerns about roster size and the health and safety of players.

### Option 1: 8-Man Football (Class D3)

Pros: • Team remains playoff eligible. • Players and coaches continue with a familiar style of football. • More players will have opportunities for playing time. Cons: • Inability to field a JV team. • High risk of forfeitures due to injuries or low numbers. • Financial impact of forfeitures: - JCC forfeit (2025): \$1,750 total (\$1,000 fine to JCC, \$750 for officials) - Estimated forfeit of full season: \$4,000–\$5,000 fines to away schools, \$6,300–\$6,750 referee costs, ~\$16,000 coaching salaries (~\$26,000 total) • Increased risk of younger players being placed in positions for which they are not physically or mentally ready, creating potential safety concerns. • Travel distances: average for district teams: 62 miles; 10 closest D3 schools: 110 miles; 10 closest 8-man schools (any class): 51 miles. • To reduce travel, may need to play D1 or D2 schools with higher enrollment and participation.

### Option 2: 6-Man Football (Class D6)

Pros: • More conference opponents and similar-sized schools. • Reduced travel distances (average 39 miles for district teams; 82 miles for 10 closest D6 schools). • Less likelihood of forfeits. • Possibility of fielding a JV schedule. Cons: • Not playoff eligible for the 2026–2027 seasons. • Fewer players on the

field limits playing time. • Coaches and players must learn a new format of football unfamiliar to most.

## **Schedule and Playoff Structure (2026–2027)**

8-Man (D3): • 9-game schedule (previously 8) • Only 16 teams qualify for playoffs (previously 32) • Teams will likely need 6 wins to qualify  
6-Man (D6): • 8-game schedule over 9 weeks (includes 1 bye week) • Playoff structure remains unchanged

## **Summary and Recommendation**

HTRS faces a difficult but important decision regarding the future of its football program. Participation numbers, health and safety, competitive balance, and financial implications must all be carefully weighed. Key Decision: Should HTRS compete in Class D3 (8-man, playoff eligible) or Class D6 (6-man, not playoff eligible) for the 2026 and 2027 football seasons? This decision represents a two-year commitment. Regardless of the outcome, participation in football will continue to offer students valuable experiences in teamwork, discipline, leadership, and character development.



# 3MT TEST PREP

HUMBOLDT HIGH SCHOOL  
ACT TEST PREP CLASS PROPOSAL

## PROPOSAL

## HUMBOLDT HIGH SCHOOL CLASSES

### SPRING 2026 ACT TEST

Scope of Services: 3MT will facilitate the ACT test prep sessions which will include ten and a half (10.5) total hours by our facilitators at Humboldt High School (HHS) and in person and via zoom.

- 3 hours      General and English Strategies
- 3 hours      Math Strategies
- 1.5 hours    Reading Strategies
- 1.5 hours    Science Strategies
- 1.5 hours    Writing Your Essay and Independent Work Plan

### 3MT Philosophy

*The 3MT Test Prep philosophy is that test preparation for the ACT test is also college preparation. Our goal for students is to achieve optimal success on the test and feel prepared for college.*

Each student will receive:

- the Official ACT Guide (includes four full tests and answer explanations)
- a Captain Cruncher Guide (includes notes on strategies in each section)
- a bookmark
- a 3MT pencil and pencil case.



MKLEATHERMAN@G03MT.COM



3MOMSTESTPREP



402-334-0912



7210 N. 122ND AVE  
OMAHA, NE 68142



# 3MT TEST PREP

**Information and Assistance required:**

- HHS will confirm official approval for using 3MT prior to classes being scheduled and dates being reserved.
- HHS will provide a classroom or auditorium with suitable seating and audio-visual capabilities.
- HHS will provide a smartboard or whiteboard or similar device for instructors to use during the math and science portions of the program.
- HHS will provide Technical Support while sessions are being conducted. ---HHS will allow and aid with set up at least two (2) hours before the first class.

**Options for 3MT to facilitate ACT test prep in preparation for the spring 2026 ACT test.**

**Option 1** *In-person General and English Strategies and via Zoom for the other Strategies*

In this option, 3MT Test Prep would teach the first session (3 Hours) to your students in person at your school. Students will receive materials in the first class.

Students would take the remaining sessions (7.5 hours) through zoom classes.

Cost - \$325 per student, including materials (minimum charge of 15 students)

**Option 2** *In-person General and English and Math Strategies and via Zoom for the other Strategies*

In this option, 3MT Test Prep would teach the General and English Strategies (3 hours) and the Math Strategies (3 hours) to your students in person at your school. Students will receive materials in the first class.

Students would take the remaining sessions (4.5 hours) through zoom classes.

Cost - \$350 per student, including materials (minimum charge of 15 students)



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3MOMSTESTPREP



402-334-0912



7210 N. 122ND AVE  
OMAHA, NE 68142



# 3MT TEST PREP

**Humboldt High School**

**3MT Test Prep**

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date



**MKLEATHERMAN@G03MT.COM**



**3MOMSTESTPREP**



**402-334-0912**



**7210 N. 122ND AVE  
OMAHA, NE 68142**



**EPS Operations, LLC**  
 4800 Hampden Ln., Suite 560  
 Bethesda, MD 20814 USA

Tax ID Number: 92-1780143

**Quote**  
**#QU027684**  
 Created: 10/10/2025  
 Expires: 11/30/2025

Billing Address	Shipping Address	Prepared For:
HUMBOLDT-TBL RCK-STEINAUER SD 810 CENTRAL AVE HUMBOLDT NE 68376 United States	HUMBOLDT-TBL RCK-STEINAUER SD 810 CENTRAL AVE HUMBOLDT NE 68376 United States	Contact Name: George Griffith Contact Email: <a href="mailto:georgegriffith@htrstitans.org">georgegriffith@htrstitans.org</a> Contact Phone: (406) 862-2235 Account Number: 0136439 Payment Terms: Net 30 Contract Number:

Your Sales Contact	Email	Phone
Alex Rodriguez	<a href="mailto:alex.rodriquez@epslearning.com">alex.rodriquez@epslearning.com</a>	

Notes:

Qty	Item Number	ISBN	Description	Unit Price	Amount
1	2087840		Science of Reading Basics In-person Professional Development Training	\$7,500.00	\$7,000.00

<b>Subtotal</b>	\$7,000.00
<b>Shipping &amp; Handling</b>	\$0.00
<b>Tax Total</b>	\$0.00
<b>Total</b>	\$7,000.00

**To accept and place an order for this quote:**

<p><b>By Email</b></p> <p>Send your purchase order and a copy of this quote to <a href="mailto:orders@epslearning.com">orders@epslearning.com</a>.</p>	<p><b>By Phone</b></p> <p>Call our Order Management team at <b>800.225.5750, Option 1</b> Monday-Friday 8:00am-5:30pm ET and provide your quote number and payment information.</p>
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## **4030.1 EARLY RETIREMENT INCENTIVE PROGRAM POLICY**

### **A. PURPOSE**

The Early Retirement Incentive Program (Program) is intended to benefit qualified certificated employees who are considering retirement. The Program's objectives include, but are not limited to, the following:

1. Offering financial incentives which will assist long-term employees who are considering retirement;
2. Reducing costs to the school district by replacing maximum salaried employees with lesser salaried employees; and
3. Providing a balance of employee experience.

### **B. QUALIFICATIONS**

1. **Certificated Employee.** To participate in the Program, a person must be a teacher certificated by the Nebraska Department of Education and employed by the School District in a capacity which requires such certification.
2. **Full-Time Equivalency.** Certificated employees who are employed 1.0 full-time equivalency (FTE) in an employment position that requires a certificate from the Nebraska Department of Education may participate in the Program, provided that the part-time employee's benefits under such a plan shall be pro-rated based on their FTE as of December 1<sup>st</sup> of the employee's final contract year.
3. **Minimum Age and Years of Service.** To be eligible for this Program, a certificated employee must: (a) be 58 years of age on or before August 3<sup>rd</sup> after the school year of application (i.e. August 31, 2025 of the 2025-2026 school year) (b) have completed 18 total years of continuous, credited service in the employment of the HTRS School District (including Dawson-Verdon, Southeast Consolidated, and Table Rock-Steinauer), and (c) meet any other criteria established by the board of education at the regular November meeting (such as department or building eligibility). Credited service shall be defined as continuous employment with the school district as a 1.0 FTE certificated employee through the employee's last year of service in an employment position that requires a certificate from the Nebraska Department of Education. Board-approved leave for military service, for a sabbatical or for a leave of absence, or any leave required to be granted according to law, shall not be included as credited years of service. In determining years of credited service with the district for the purpose of meeting the eligibility requirement of 18 total years of service, less than full-time employment would reduce the employee's full-time equivalent employment for a school year. For example, an employee employed on a half-time (.5 FTE) basis would be credited with half a year (.5) of full-time equivalent employment. Any school year in which an employee is paid by the district for the number of contract days in the Negotiated Agreement shall accrue one (1) year of credited service. Employees who have previously retired under NPERS are not eligible to receive this benefit in any form.

### **C. ENROLLMENT REQUIREMENTS**

1. **Resignation.** Participants in the Program will resign their positions with the school district effective at the close of the school year in consideration for the benefits outlined in Section D below.

2. **Application.** An employee must submit a signed Application and Agreement form to the board of education on or before January 5, 2026, of the employee's last intended school year of employment. The superintendent shall review the employee's record to determine whether the employee is eligible for the Program. The Board will notify the applicant on or before January 15, 2026, of its action on his or her application.
3. **Employee's Ineligibility.** An employee who has received written notice of possible contract termination or cancellation shall not be eligible to participate in this Program unless (1) the notice of termination or cancellation is withdrawn by the administration or (2), after a hearing before the board of education, the board determines that said employee's employment should not be canceled or terminated.

D. **BENEFITS**

1. **Calculation of Benefits:** The annual benefit to be paid under this Program shall be the premium for three (3) years of individual health and dental insurance based on the premium for the 2026-2027 school year (\$10,751 plus 0.09% plus adjustment for inflation and an additional 0.08% to help offset the cost of NPERS is \$12,656 rounded to the nearest thousandth = \$13,000/year) for a total of \$39,000 total benefit.
2. **Payment of Benefit.** The benefit shall be paid to the teacher in three (3) equal payments. The first payment shall be made in September of the calendar year of the teacher's resignation, with the remaining payments made in September of the following two calendar years. For example, \$39,000 divided by 3 = \$13,000 so the eligible employee would receive \$13,000 on each September in 2027 and 2028.
3. **Limitation on Payment.** The board of education shall, in its sole and unfettered discretion, determine whether to budget and fund any Early Retirement Incentive Program payments in a particular year, and shall determine the total amount of such payments, if any, that will be made available for such payments.
4. **Source of Funds.** The school district shall pay the entire cost of the plan.
5. **Administration.** This Program shall be administered by the board of education by and through the administration of the school district.
6. **Beneficiary Designation.** In order for the application to be considered complete, a beneficiary must be designated.
7. **Income Tax Consequences.** Payments pursuant to this plan have been determined to be taxable income for state and federal income tax purposes, and will be treated as such. The school district will withhold such sums as are required by law, and payments will be reported as a taxable income.
8. **COBRA Rights.** A separating employee will have the opportunity to continue health insurance benefits as may be permitted by the provisions of the Comprehensive Omnibus Budget Reconciliation Act or other applicable law. The employee shall be responsible for any payments required to participate in the COBRA program.

E. **ADMINISTRATION**

**Application and Waiver.** An employee who elects to participate in the Program, and the school district (through its board of education), shall execute the Application and Agreement, Exhibit "A" attached hereto. That Application and Agreement shall inform the employee that the Voluntary Separation Program is totally voluntary in nature and provides each employee at least 45 days to consider the ramifications of participation in the Program before making a decision. An employee may waive the 45-day consideration period. The Application and Agreement shall also include a specific Waiver and Release of Claims of the participants' rights under the Age

Discrimination and Employment Act (ADEA), 29 USC § 621-63 and the Act Prohibiting Unjust Discrimination in Employment Because of Age, NEB. REV. STAT. § 48-1001 *et seq.*, the Employee Separation Income Security Act of 1974 (ERISA), 29 USC§ 1001 *et seq.*, and all other state and federal constitutions, statutes and regulations that relate to the validity of the Program, and allows the employee to revoke the Release or Waiver at any time within seven (7) days after both the employee and the Board have signed the contract, and advises the employee to consult with an attorney before signing the Application and Agreement.

An employee who submits an application to participate in the Program may withdraw the application within 7 days after it is approved by both parties, but not afterward without the written consent of the board of education. Each application will be reviewed on an individual basis. The board shall, in its sole discretion, determine the number of applications to be approved in any given year. If the Board receives more applications for voluntary separation than it approves, the Board shall approve the applications as follows:

1. The Board will approve the application of the employee with the highest salary, as determined by the employee's placement on the salary schedule index (excluding all unit pay).
2. If multiple applicants have equal salaries, the Board will approve the application of the employee when their application is submitted, date and time of submission to the Office of the Superintendent.
3. If application submissions and salaries of the employees are the same, the Board will approve the application of the employee who has the most years of service with HTRS (including Dawson-Verdon, Southeast Consolidated, and Table Rock-Steinauer).
4. If application submissions, salaries and years of service are the same, the selection will be by random drawing by the Board President in the presence of administration and business manager.

An employee's application to participate in the Program is in itself not a resignation of a contract with the School District. However, the Board's approval of an employee's application will be considered the approval of the employee's voluntary resignation and termination of the employee's continuing contract. If the Board does not approve an employee's application, the employee's contract will continue in effect, and the employee will remain an employee by the School District unless he or she otherwise resigns or his or her contract is terminated for just cause.

**F. TERM OF PROGRAM**

This policy shall be reviewed annually and its availability terminated at any time at the Board's sole discretion. The Board will generally determine no later than its regular November meeting the number of early retirement applications that will be accepted in the then current school year and any other eligibility limitations or requirements (such as building or department requirements). This Program shall be offered only to eligible employees as defined herein, who satisfy the Program requirements prior to the applicable deadline, and who submit an ERIP Application and Agreement prior to the applicable deadline.

**G. LIMITATIONS OF APPLICANTS**

The Board reserves the right to limit the number of voluntary separation applications granted during any single school year if the number of requests results in separation payments that exceed budget constraints and/or if multiple requests from employees within a single department could, in the opinion of the school administration, result in the excessive loss of continuity of instruction and effectiveness of that department. If multiple employees from the

same department submit requests in the same school year, the priority of applicants granted will be determined in accordance with paragraph E.

Approved: February 12, 2018

Revised: November 12, 2018

Revised: November 10, 2025

## EARLY RETIREMENT INCENTIVE PROGRAM APPLICATION AND AGREEMENT

This Agreement is made this 10<sup>th</sup> day of November, 2025, Between Humboldt-Table Rock-Steinauer Public School District 74-0070-000 and \_\_\_\_\_(Teacher).

### RECITALS

1. The School District has established an Early Retirement Incentive Program (hereinafter referred to as the "Program") for the purpose of rewarding eligible certificated employees who are considering early separation or retirement in their employment plans;
2. Teacher desires to participate voluntarily in the Program;
3. Teacher has a full-time equivalency of 1.0 for the current school year;
4. Teacher has completed at least 18 consecutive years of credited service in the employment of the School District; and
5. Teacher is now 58 years of age or will be prior to August 31st after the school year of application (i.e. August 31, 2025 of the 2025-26 school year).

### TERMS OF AGREEMENT

The parties, in consideration of the mutual covenants and stipulations set forth above, hereby agree as follows:

1. **INCORPORATION OF BOARD POLICY:** This Agreement is made pursuant to the Early Retirement Incentive Program Policy of the Board of Education. The provisions of that policy existing at the time this Agreement is signed are incorporated by this reference and made a part of this Agreement.
2. **TEACHER RESIGNATION:** Subject only to the Board of Education's approval of the Teacher's application to participate in the Program, the Teacher voluntarily, unconditionally, and irrevocably (1) resigns his/her teaching position with the School District effective at the end of the current school year; (2) waives any and all further notice or action by the Board of Education to terminate the Teacher's continuing contract; and (3) waives any and all rights the Teacher may have under NEB. REV. STAT. 79-824 to 842, as those statutes now exist or as they may be amended. The Teacher further authorizes the Board of Education to advertise for and contract with a replacement certificated employee for the Teacher's position for the next school year. Approval of this Agreement by the Board of Education shall constitute an acceptance of the Teacher's resignation. The Teacher agrees that he/she may not be eligible for part-time or full-time employment at the School District if the Board approves Teacher's application to participate in the Program. While the School District may decide to employ the Teacher in some capacity after retirement (i.e. substitute teacher), the teacher agrees that the School District has no obligation to rehire the Teacher in any capacity at the School District. NOTE: Returning to work anywhere that participates in the Nebraska Public Employees' Retirement System (NPERS) within 180 days of your retirement may impact your ability to receive payments through NPERS. Please contact NPERS for further information.
3. **BENEFITS:** In consideration for the Teacher's resignation set forth in paragraph 2 above, the Teacher

shall receive the following benefits:

- (a) **TOTAL AMOUNT OF BENEFITS:** The Teacher shall be paid the sum of \$39,000.
- (b) **PAYMENT OF BENEFITS:** The benefits to be paid to the Teacher shall be paid in three equal installments of \$13,000 each. The School District shall pay the first installment in September of the calendar year in which the Teacher resigns, with the remaining payments made in September of the following the two calendar years (2027 & 2028).

- 5. **BENEFICIARY DESIGNATION:** In the event of the Teacher's death after the effective date of resignation, any sum of money otherwise due to the Teacher under the terms of this Agreement will be paid to the following designated beneficiary pursuant to the provisions of this Agreement.

Beneficiary: \_\_\_\_\_

Address: \_\_\_\_\_

Social Security Number: \_\_\_\_\_

- 6. **TAX CONSEQUENCES:** Payments provided for under the Program have been determined to be taxable income for state and federal income tax purposes, will be treated as such, and will be reported as taxable retirement pay. The social security percentage and any other required state and federal withholdings will be subtracted from each payment to the participant in the Program.
- 7. **TEACHER'S VOLUNTARY ACT.** The Teacher acknowledges that he/she has had forty five (45) or more days to consider the ramifications of participation in the Program or hereby waives the same; that his/her participation in the Program is voluntary; and that he/she was not coerced in any manner to participate in the Program. The Teacher acknowledges having been advised in writing by this Agreement to consult an attorney regarding his/her participation in the Program and execution of this Agreement.
- 8. **WAIVER AND RELEASE OF CLAIMS:** In consideration of the promises and payments specified in this Agreement, Teacher releases the School District and its officers, board members, administrators, employees, agents, representatives, successors, and assigns from all claims, demands, and actions, past or present, known or unknown, arising out of and/or related in any way, either directly or indirectly, to his or her employment with the School District, the termination of his or her employment, and/or any actions or occurrences taking place up to and including the date of execution of this Agreement, including but not limited to claims or rights under the Nebraska Wage Payment and Collection Act, Title VII of the Civil Rights Act of 1964, as amended, the Age Discrimination in Employment Act, the Civil Rights Act of 1866 and 1871, or any other Civil Rights Acts as amended, claims or rights under 42 U.S.C. § 1981, through and including 42 U.S.C. § 1988, the Americans with Disabilities Act, § 504 of the Rehabilitation Act, the Family Medical Leave Act of 1993, the Nebraska Act Prohibiting Unjust Discrimination Because of Age, all claims or rights relating to discrimination on the basis of age, race, color, religion, sex, disability, handicap, or national origin before the federal Equal Employment Opportunity Commission, the Nebraska Equal Opportunity Commission, and any state

or federal court under any state or federal constitution, law, rule, or regulation, or claims or rights of whatever nature arising under any other state, federal, or local constitution, executive order, statute, regulation, or ordinance arising from his or her employment or contractual relations with the School District or his or her resignation of employment. Teacher represents that no claims have now been filed against the School District. Teacher acknowledges that nothing in this agreement prohibits Employee from filing a Complaint with the Equal Employment Opportunity Commission or any other similar state agency, the Occupational Safety and Health Administration, the Secretary of Labor or otherwise participating in matters pending before those agencies. However, in the event Teacher files such a charge or complaint, he or she shall be entitled to no relief, no reinstatement, no remuneration, no damages, no back pay, no front pay and no compensation whatsoever from the School District as a result of such charge or complaint, since Teacher has released and extinguished any right to such relief under this agreement. Teacher also releases all contract, tort, and common law claims, and claims for attorney's fees, costs and expenses. Teacher covenants not to institute any complaints or proceedings against the School District or any of the above-mentioned persons in the future with respect to any of the claims, demands, causes of action, or rights hereby released.

The Teacher understands and acknowledges that, by giving up claims against the School District, he/she also gives up any claims that he/she may have against its predecessors, successors, subsidiaries, and affiliates, and any and all officers, directors, employees, and agents of the School District arising out of any actions, conduct, decisions, behavior, omissions, or events occurring up to the date hereof. Such waiver and release of claims does not cover rights or claims arising after the date of the execution of this contract. This Waiver and Release is given in exchange for consideration in addition to what the Teacher is already entitled to receive from the School District. The Teacher acknowledges having been advised in writing to consult with an attorney before signing this Voluntary Early Retirement Incentive Program Agreement. The Teacher further acknowledges having had sufficient time to decide whether or not to execute this Agreement, including the Waiver and Release of Claims.

9. **REVOCATION AND CANCELLATION OF AGREEMENT:** The Teacher may revoke this Agreement for a period of seven (7) days following its execution. In order to revoke the Agreement, the Teacher must submit a written statement to the Superintendent indicating that he/she is exercising his/her right to cancel the Agreement. This Agreement shall not become effective or enforceable until the revocation period has expired.

**[The Next Page is the Signature Page]**

Dated: \_\_\_\_\_

\_\_\_\_\_  
Teacher

STATE OF NEBRASKA )

) ss.

\_\_\_\_\_ COUNTY )

Before me, a notary public duly qualified in and for \_\_\_\_\_ County, personally came \_\_\_\_\_, known to me to be the identical person who signed the foregoing instrument, and acknowledged the execution thereof to be his/her voluntary act and deed.

Witness my hand and notarial seal this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

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

Dated: \_\_\_\_\_

\_\_\_\_\_  
President, \_\_\_\_\_ Public Schools  
Board of Education

ATTEST: Secretary, \_\_\_\_\_ Public Schools  
Board of Education

STATE OF NEBRASKA            )  
  ) ss.  
Richardson COUNTY            )

Before me, a notary public duly qualified in and for \_\_\_\_\_ County, personally came \_\_\_\_\_, known to me to be the identical person who signed the foregoing instrument and acknowledged the execution thereof to be his voluntary act and deed as President of the Humboldt County Public Schools Board of Education, and further acknowledged that having the authority to bind said school district to the terms contained in this instrument and that his/her signature of the same is the voluntary act and deed of the Board of Education of the School District.

Witness my hand and notarial seal this \_\_\_\_ day of \_\_\_\_\_, 20\_\_

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



November 2025

Strategic Plan Goal 1:

**Climate and Culture - Priority 2**

Objective: Ensure diversified learning experiences for all students through expanded learning opportunities, college, career, and relevant adopted curriculum, high-quality instruction, and learning that increases engagement and accelerates the growth of each student. The CLSD grant fund for year two is \$65,000. The 6-12 ELA teachers have decided to use EPS Science of Reading professional development, Read 180, Turn-It-In (scans written assignment for AI plagiarism) and No-Red Ink (A writing software)

**Curriculum:**

Our curriculum teachers continue to make great progress in getting the curriculum into our Curriculum Works Program. I will be participating in a Zoom with Curriculum Works staff including their new regional service representative for our area.

**Policy:**

I will begin sending out more Policies for review in the next week so we can continue to get these reviewed.

The Tiny house project: I continue to work going through files and contacting the company representative about the pictures that were turned in and finding the ones still needed.



**HUMBOLDT TABLE ROCK STEINAUER  
PUBLIC SCHOOLS  
DISTRICT NO. 74-0070  
HUMBOLDT, NEBRASKA  
FINANCIAL STATEMENTS  
AND INDEPENDENT AUDITOR'S REPORT  
AUGUST 31, 2025**

**HUMBOLDT TABLE ROCK STEINAUER  
PUBLIC SCHOOLS  
DISTRICT NO. 74-0070  
FOR THE YEAR ENDED AUGUST 31, 2025**

**TABLE OF CONTENTS**

	<b>Page</b>
INDEPENDENT AUDITORS' REPORT	1-2
FINANCIAL STATEMENTS:	
Government-Wide Financial Statements:	
Statement of Net Position – Modified Cash Basis	3
Statement of Activities – Modified Cash Basis	4-5
Fund Financial Statements:	
Statement of Assets and Fund Balances – Modified Cash Basis	6
Statement of Receipts, Disbursements, and Changes in Fund Balances – Governmental Funds – Modified Cash Basis	7-8
Notes to the Basic Financial Statements	9-19
SUPPLEMENTAL SCHEDULES:	
Combining Schedule of Cash Receipts, Disbursements and Fund Balances	20
Schedules of Cash Receipts, Disbursements and Fund Balance – Budget and Actual – Modified Cash Basis	21-30
Notes to Budgetary Schedules	31
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	32-33



## INDEPENDENT AUDITORS' REPORT

The Board of Education  
Humboldt Table Rock Steinauer  
Public Schools  
District No. 74-0070  
Humboldt, Nebraska

### ***Opinions***

We have audited the modified cash basis financial statements of government activities, each major fund, the discretely presented component unit, and the aggregate remaining fund information of Humboldt Table Rock Steinauer District No 74-0070 and the related notes to the modified cash basis financial statements.

In our opinion, the modified cash basis financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, each major fund, the discretely presented component unit, and the aggregate remaining fund information of the School District, as of August 31, 2025 and the respective changes in modified cash basis financial position for the year then ended in accordance with the modified cash basis of accounting as described in Note A.

### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS and *Government Auditing Standards* we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of District No 74-0070. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about District No 74-0070's ability to continue as a going concern for a reasonable period of time.

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

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School District's basic financial statements. The budgetary comparison information and operational disbursements information on pages 18-28 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The budgetary comparison information is the responsibility of management and derived from and relate to the underlying accounting and other records used to prepare the cash basis financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison and disbursement information is fairly stated in all material respects in relation to the basic financial statements as a whole.

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

In accordance with *Governmental Auditing Standards*, we have also issued our report dated October 30, 2025 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Julie D. Bauman, CPA, P.C.  
Falls City, Nebraska  
October 30, 2025



## FINANCIAL STATEMENTS

HUMBOLDT TABLE ROCK STEINAUER  
PUBLIC SCHOOLS  
DISTRICT NO. 74-0070  
STATEMENT OF NET POSITION -MODIFIED CASH BASIS  
AUGUST 31, 2025

	Primary Government	
	Governmental Activities	Component Unit
<b>ASSETS</b>		
Cash in Bank	\$ 3,434,410	\$ 1,313,188
Funds held by County Treasurer	775,368	-
<b>TOTAL ASSETS</b>	<b>4,209,778</b>	<b>1,313,188</b>
 <b>NET POSITION</b>		
<b>Restricted:</b>		
Special Building	1,314,935	-
Qualified Capital Purpose	7,345	-
Student Fee Fund	13,618	-
Foundation	-	1,313,188
<b>Total Restricted</b>	<b>1,335,898</b>	<b>1,313,188</b>
 <b>Unrestricted:</b>		
Board Designated:		
School Nutrition	44,198	
Depreciation	144,259	-
Employee Benefit	123,733	-
Activity	44,198	
<b>Total Unrestricted</b>	<b>356,388</b>	<b>-</b>
 <b>Undesignated:</b>		
<b>Total Undesignated</b>	<b>2,517,492</b>	<b>-</b>
 <b>TOTAL NET POSITION</b>	 <b>\$ 4,209,778</b>	 <b>\$ 1,313,188</b>

See Notes to Financial Statements

HUMBOLDT TABLE ROCK STEINAUER PUBLIC SCHOOLS  
DISTRICT NO. 74-0070  
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2025

<u>Functions/Programs</u>	<u>Disbursements</u>	<u>Program Receipts</u>		<u>Net (Disbursement) Receipt and Changes in Net Position</u>	<u>Component Unit</u>
		<u>Receipts for Services and Fines</u>	<u>Operating Grants and Contributions</u>	<u>Primary Government Governmental Activities</u>	
<b>Primary Government:</b>					
<u>Governmental Activities:</u>					
Instruction	\$ 4,705,202	\$ -	\$ 1,317,086	\$ (3,388,116)	-
Support Services:					
4 Support Services - staff	612,665			(612,665)	-
Support Services - instruction	427,591			(427,591)	-
Support Services/General Administration	267,794			(267,794)	-
Office of the Principal	410,685			(410,685)	-
Central Offices	227,515			(227,515)	-
Operation & Maintenance of Plant	796,911			(796,911)	-
Student Transportation	380,815			(380,815)	-
Student Transportation - Special Ed	33,565			(33,565)	-
Community Service	323,165			(323,165)	-
State Categorical Programs	75,784			(75,784)	-
Federal Programs	430,263		628,547	198,284	-
Activity	220,036			(220,036)	-
Capital Outlay	99,650			(99,650)	-
Nutrition Program	259,568	84,432	108,097	(67,039)	-
<u>Total Government Activities</u>	<u>\$ 9,271,209</u>	<u>\$ 84,432</u>	<u>\$ 2,053,730</u>	<u>\$ (7,133,047)</u>	<u>-</u>

See notes to the financial statements

HUMBOLDT TABLE ROCK STEINAUER PUBLIC SCHOOLS  
DISTRICT NO. 74-0070  
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS (Continued)  
FOR THE YEAR ENDED AUGUST 31, 2025

	Disbursements	Program Receipts		Net (Disbursement) Receipt and Changes in Net Position	Component Unit
		Receipts for Services and Fines	Operating Grants and Contributions	Primary Governmental Activities	
<b>Component Unit:</b>					
Foundation	\$ 31,855	\$ -	\$ 179,855		\$ 148,000
<b>General receipts and Transfers:</b>					
Taxes:					
Property				\$ 3,720,612	\$ -
Motor vehicle				306,719	-
Carline				10,097	-
Public Power District Sales Tax				38,972	
Penalties and Interest				15,780	
Drivers Ed				4,400	
Tuition other entities				11,180	-
Rental School Facility				750	-
Preschool tuition				13,422	-
Local Licenses & Fees				633	
Police Court Fines				18,808	
Categorical Grants				270	
County fines				52,837	
Other State Receipts				357,048	
ESU receipts				8,171	-
Community Service Activities				115,578	-
State property tax credit				2,301,404	-
Homestead				51,880	-
Interest income				19,047	-
Other				265,775	-
Gain (loss) on sale of assets				-	117,438
				<u>\$ 7,313,383</u>	<u>\$ 117,438</u>
				180,336	265,438
<b>Restated</b>				4,029,442	1,047,750
				<u>\$ 4,209,778</u>	<u>\$ 1,313,188</u>

**HUMBOLDT TABLE ROCK STEINAUER PUBLIC SCHOOLS**  
**DISTRICT NO. 74-0070**  
**STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS**  
**GOVERNMENTAL FUNDS**  
**August 31, 2025**

	<u>General Fund</u>	<u>Activity Fund</u>	<u>School Nutrition Fund</u>	<u>Special Building Fund</u>	<u>Qualified Capital Purpose Undertaking Fund</u>	<u>Student Fee Fund</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>							
Cash in Bank	\$ 2,053,609	\$ 44,198	\$ 25,584	\$ 1,290,056	\$ 7,345	\$ 13,618	\$ 3,434,410
Funds Held by County Treasurer	750,489	-	-	24,879	-	-	\$ 775,368
<b>Total Assets</b>	<u>\$ 2,804,098</u>	<u>\$ 44,198</u>	<u>\$ 25,584</u>	<u>\$ 1,314,935</u>	<u>\$ 7,345</u>	<u>\$ 13,618</u>	<u>\$ 4,209,778</u>
<b>FUND BALANCES</b>							
Restricted	-	-		1,314,935	7,345	13,618	1,335,898
Committed	144,259	-	25,584	-	-	-	169,843
Unassigned	2,659,839	44,198	-	-	-	-	2,704,037
<b>Total Fund Balances</b>	<u>\$ 2,804,098</u>	<u>\$ 44,198</u>	<u>\$ 25,584</u>	<u>\$ 1,314,935</u>	<u>\$ 7,345</u>	<u>\$ 13,618</u>	<u>\$ 4,209,778</u>

See notes to the financial statements

**HUMBOLDT TABLE ROCK STEINAUER PUBLIC SCHOOLS**  
**DISTRICT NO. 74-0070**  
**STATEMENT OF MODIFIED CASH RECEIPTS, DISBURSEMENTS & CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**August 31, 2025**

	<u>General Fund</u>	<u>Activity Fund</u>	<u>School Nutrition Fund</u>	<u>Special Building Fund</u>	<u>Qualified Capital Purpose Undertaking Fund</u>	<u>Student Fee Fund</u>	<u>Total Funds</u>
Taxes:							
Property	\$ 3,591,701	\$ -	\$ -	\$ 128,911	\$ -		\$ 3,720,612
Motor vehicle	306,719			-			306,719
Carline	9,760			337	-		10,097
Public Power District Sales Tax	38,972			-			38,972
Penalties and Interest	15,143			635	2		15,780
Drivers Ed	4,400						4,400
Tuition Other Entities	11,180						11,180
Rental of School Facility	750						750
Preschool Tuition	13,422						13,422
Local Licenses & Fees	633						633
Police Court Fines	18,808						18,808
Categorical Grants	270						270
County Fines	52,837						52,837
ESU receipts	8,171						8,171
Community Service Activities	115,578						115,578
State Receipts	1,316,201		885				1,317,086
State property tax credit	2,224,597			76,803	4		2,301,404
Homestead exemption	50,149			1,731			51,880
Other State Receipts	351,900			5,148			357,048
Sale of Lunches	-		84,432				84,432
Federal Receipts	628,547		108,097				736,644
Student Fees	-						0
Interest income	2,643		15	16,291	61	37	19,047
Other/Donations/Non Revenue	84,744	181,031					265,775
<b>Total Receipts</b>	<u>\$ 8,847,125</u>	<u>181,031</u>	<u>193,429</u>	<u>229,856</u>	<u>67</u>	<u>37</u>	<u>\$ 9,451,545</u>

See notes to the financial statements  
7

**HUMBOLDT TABLE ROCK STEINAUER PUBLIC SCHOOLS**  
**DISTRICT NO. 74-0070**  
**STATEMENT OF MODIFIED CASH RECEIPTS, DISBURSEMENTS & CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**August 31, 2025**

	<u>General Fund</u>	<u>Activity Fund</u>	<u>School Nutrition Fund</u>	<u>Special Building Fund</u>	<u>Qualified Capital Purpose Undertaking Fund</u>	<u>Student Fee Fund</u>	<u>Total Funds</u>
Instruction	4,705,202	-	-	-	-	-	4,705,202
Support services-staff	612,665						612,665
Support services - instruction	427,591						427,591
Support Services/General Administration	267,794						267,794
Office of the Principal	410,685						410,685
Central Offices	227,515						227,515
Operation & Maintenance of Plant	761,102			35,809	-		796,911
Student transportation	380,815						380,815
Student transportation - Special Ed	33,565						33,565
Community Services	323,165						323,165
State Categorical Programs	75,784						75,784
Federal programs	430,263						430,263
Activity Program	-	220,036					220,036
Nutrition Program	-		259,568				259,568
Capital Outlay	99,650						99,650
							-
<b>Total Disbursements</b>	<u>8,755,796</u>	<u>220,036</u>	<u>259,568</u>	<u>35,809</u>	<u>-</u>	<u>-</u>	<u>9,271,209</u>
	91,329	(39,005)	(66,139)	194,047	67	37	180,336
Transfers in(out)	(85,450)	35,450	50,000	-	-	-	-
<b>Fund Balances - Beginning(Restated)</b>	<u>2,798,219</u>	<u>47,753</u>	<u>41,723</u>	<u>1,120,888</u>	<u>7,278</u>	<u>13,581</u>	<u>4,029,442</u>
<b>Fund Balances - Ending</b>	<u>\$ 2,804,098</u>	<u>\$ 44,198</u>	<u>\$ 25,584</u>	<u>\$ 1,314,935</u>	<u>\$ 7,345</u>	<u>\$ 13,618</u>	<u>\$ 4,209,778</u>

8 See notes to the financial statements



**HUMBOLDT TABLE ROCK STEINAUER  
PUBLIC SCHOOLS  
DISTRICT NO. 74-0070  
NOTES TO FINANCIAL STATEMENTS – MODIFIED CASH BASIS  
YEAR ENDED AUGUST 31, 2025**

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

***Organization*** – Humboldt Table Rock Steinauer Public Schools, District No. 74-0070 (the “School District”) is a tax-exempt political subdivision and a Class 3 school district of the State of Nebraska.

***Reporting Entity*** – The financial statements of the School District include all significant separate legal organizations for which the School District is financially accountable.

The component unit is a legally separate, tax-exempt component unit of Humboldt Table Rock Steinauer Schools. The Foundation acts primarily as a fund-raising organization to supplement the resources that are available to the school in support of scholarships. Although the school does not control the timing or amount of receipts from the Foundation, the majority of resources, or income thereon, which the Foundation holds and invests, all funds are restricted to the activities of the School by the donors. Because these restricted resources held by the Foundation can only be used by, or for the benefit of, the School, the Foundation is considered a component unit of the School’s and is discretely presented in the financial statements.

Complete financial statements for the Foundation can be obtained from Humboldt Table Rock Steinauer Public Schools, 810 Central Avenue, Humboldt, Nebraska 68376.

***Basis of Accounting*** – The accompanying statements have been prepared in accordance with generally accepted accounting principles using the cash basis of accounting. Under the cash basis of accounting, resource inflows are recognized when collected rather than when occurred and resource outflows are recognized when paid rather than incurred. Accordingly, the financial statements and supplemental schedules are not intended to present financial position and results of operation in conformity with accounting principles generally accepted in the United States of America.

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

***Government-wide and fund financial statements*** – The government-wide financial statements report information on all the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The District does not report any business-type activities.

HUMBOLDT TABLE ROCK STEINAUER  
PUBLIC SCHOOLS  
DISTRICT NO. 74-0070  
NOTES TO FINANCIAL STATEMENTS –MODIFIED CASH BASIS  
YEAR ENDED AUGUST 31, 2025

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

Separate financial statements are provided for governmental funds.

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

***Funds*** – The accounts of the School District are organized based on funds which are grouped into the following funds:

**Government**

*General Fund* – Finances the basic educational services rendered by the School District and is used to account for all financial resources except those required or determined to be accounted for in another fund.

*Depreciation Fund* – Accumulates resources for eventual significant future capital outlays. The Depreciation Fund is considered a component of the General Fund.

*Employee Benefit* – Accumulates resources for unemployment compensation claims. The Employee Benefit Fund is considered a component of the General Fund.

*Activities Fund* – Accounts for the financial operations of quasi-independent student organizations, interschool athletics, and other self-supporting or partially self-supporting school activities not accounted for in another fund.

*Special Building Fund* – Accounts for the acquisition, erection, alteration, or improvement of buildings and sites.

HUMBOLDT TABLE ROCK STEINAUER  
PUBLIC SCHOOLS  
DISTRICT NO. 74-0070  
NOTES TO FINANCIAL STATEMENTS –MODIFIED CASH BASIS  
YEAR ENDED AUGUST 31, 2025

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Qualified Capital Purpose Undertaking Fund* – This fund may be established for the removal of environmental hazards, the reduction or elimination of accessibility barriers in School District’s buildings, the repayment of qualified zone academy bonds (see 92 NAC 87) issued for a qualified capital purpose, modifications for life safety code violations, indoor air quality projects, and mold abatement and prevention products. General Fund disbursements for the purpose of this fund are not allowable.

*Student Fee Fund* – Accounts for resources collected for student fees.

*School Nutrition Fund* – Accounts for the proceeds of breakfast and lunch receipts, U.S. Department of Agriculture reimbursements and commodities receipts which are restricted to disbursements for specified purposes.

***Capital Assets*** – Capital assets are recorded as disbursements when paid for by the School District and are not recorded on the government-wide or fund financial statements

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

***Equity Classification***

Government-Wide Statements

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

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

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

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

***Equity Classification – (Continued)***

Fund Financial Statements

Governmental fund equity is classified as fund balance.

Fund Balance Classification

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

HUMBOLDT TABLE ROCK STEINAUER  
PUBLIC SCHOOLS  
DISTRICT NO. 74-0070  
NOTES TO FINANCIAL STATEMENTS – MODIFIED CASH BASIS  
YEAR ENDED AUGUST 31, 2025

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Nonspendable

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

Restricted

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

Committed

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

Assigned

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

Unassigned

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

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

***Budgetary Data*** – The Board of Education (the Board) follows these procedures in establishing the budgetary data reflected in the accompanying financial statements:

1. Prior to August 1, the Board of Education proposes a budget on the cash basis of accounting for the fiscal year commencing the following September 1. The budget includes proposed disbursements and the means of financing them.

HUMBOLDT TABLE ROCK STEINAUER  
PUBLIC SCHOOLS  
DISTRICT NO. 74-0070  
NOTES TO FINANCIAL STATEMENTS –MODIFIED CASH BASIS  
YEAR ENDED AUGUST 31, 2025

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

2. The School District establishes legally adopted budgets for its funds in the following manner:

**Individual Fund Basis:**

- General Fund
  - Special Building Fund
  - Depreciation Fund
  - Employee Benefit Fund
  - School Nutrition Fund
  - Activities Fund
  - Student Fee Fund
  - Qualified Capital Purpose Undertaking Fund
3. Hearings are conducted at a public meeting to obtain public comments.
4. Prior to September 20, the budget is legally adopted by the Board of Education and submitted to the Office of the Auditor of Public Accounts, Nebraska Department of Education, and all applicable county clerks.
5. Once approved by the Board, total disbursements cannot legally exceed total appropriations at the fund level nor for “regular education” in the general fund without holding a public budget hearing and obtaining approval from the Board of Education.
6. Appropriations lapse at the end of the fiscal year.

***Property taxes*** – The tax levies for all political subdivisions in all applicable counties are certified by the County Board on or before October 15. Real estate and personal property taxes are due and become an enforceable lien on property on December 31<sup>st</sup>. The first half of real estate and personal property taxes becomes delinquent on May 1<sup>st</sup> and the second half becomes delinquent September 1<sup>st</sup> following the levy date. Delinquent taxes bear a statutory rate (currently 14%) of interest. Property taxes levied are recognized when received by all applicable counties.

***Interfund Transfers*** –Permanent reallocations of resources between funds of the reporting entity are classified as interfund transfers. For purposes of the statement of activities and net position – cash basis, all interfund transfers between individual governmental funds have been eliminated or reclassified.

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

**HUMBOLDT TABLE ROCK STEINAUER  
PUBLIC SCHOOLS  
DISTRICT NO. 74-0070  
NOTES TO FINANCIAL STATEMENTS –MODIFIED CASH BASIS  
YEAR ENDED AUGUST 31, 2025**

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***Leases***

Right to use assets are not recorded as assets on the government-wide or fund financial statements, and amortization is not recognized. Likewise, the related liabilities for these leases are not recognized in the financial statements. Payment on all leases are recorded as disbursements by function in the financial statements.

***New Accounting Pronouncements***

GASB Statement 87, Leases, was implemented in the current year. Under the standard a lease is defined as a contract that conveys control of the right to use another entity's nonfinancial assets as specified in the contract for a period of time in an exchange or exchange-like transaction. Since the District reports on the cash basis of accounting there was no effect on the financial statements other than note disclosure. Leases that transfer ownership (formerly disclosed as capital leases) are now disclosed in the footnote for long-term debt and other leases are disclosed in a separate footnote. Disclosure of terms and lease obligations are disclosed to maturity for leases with the exception of those leases meeting the criteria of short-term leases. Short-term leases are those with maximum possible terms at inception of 12 months or less. No disclosures are required for these leases. The standard does not apply to intangible assets including subscription-based technology arrangements. The District currently has no leases other than short term leases with maximum possible terms of 12 months or less. No disclosures are required for these leases.

GASB Statement 96, Subscription-Based-Information Technology-Arrangements (SBITAs), was implemented in the current year. This standard provides guidance related to accounting and financial reporting for subscription-based information technology (SBITAs). The standard generally requires the recording of a right-to-use subscription asset (intangible asset) and a corresponding liability. There is an exception for short-term SBITAs defined as those with maximum possible terms of 12 month or less including option to extend, regardless of their probability of being exercised. Since the District is on the modified cash basis of accounting, there was no effect on the financial statements other than note disclosures

**B. CASH IN BANK**

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

**Custodial Credit Risk – Deposits**

Custodial credit risk is the risk that in the event of a bank failure, the School District's deposits may not be returned to it. As of August 31, 2025, all of the School District's deposits with financial institutions were fully insured or collateralized by securities held in the School District's name in the form of joint safekeeping receipts. State law requires all funds in depositories to be fully insured or collateralized, and the School District's policy is to require depositories to provide pledged securities to cover deposits in excess of FDIC limits.

**HUMBOLDT TABLE ROCK STEINAUER  
PUBLIC SCHOOLS  
DISTRICT NO. 74-0070  
NOTES TO FINANCIAL STATEMENTS – MODIFIED CASH BASIS  
YEAR ENDED AUGUST 31, 2025**

**B. CASH IN BANK (Continued)**

Investments

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

As defined by Governmental Accounting Standards Board Statement No. 3, the School District had no investments as of August 31, 2025.

**C. RETIREMENT PLAN**

***Plan Description***

The Humboldt Table Rock Steinauer Public School, District No. 74-0070 contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2024, there were 263 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Nebraska Community Colleges), are members of the plan.

***Benefits Provided***

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

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

A member's age will determine eligibility to begin receiving a monthly benefit and if those benefits are reduced or unreduced. Benefit calculations vary with early retirement. At ages 55 to 64, members who are in tier one, two, or three may qualify to receive unreduced benefits under the "Rule of 85" if the member's attained age plus credible service equals 85 or greater. At ages 60 to 64, members may qualify to receive unreduced benefits under the tier four "Rule of 85" if the member's attained age plus creditable service equals 85 or greater.

**HUMBOLDT TABLE ROCK STEINAUER  
PUBLIC SCHOOLS  
DISTRICT NO. 74-0070  
NOTES TO FINANCIAL STATEMENTS –MODIFIED CASH BASIS  
YEAR ENDED AUGUST 31, 2025**

**C. RETIREMENT PLAN (Continued)**

Benefit calculations vary with early retirement. Employees’ benefits are vested after five years of plan participation or when termination occurs at age 65 or later. Vested members are eligible to receive an unreduced retirement benefit at the age 65.

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

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

***Contributions***

On May 6, 2025 LB645 was signed into law. LB 645 changes contribution rates for the School Employees Retirement System (“the plan”). The contribution rate for members, employers, and the State of Nebraska will now be dependent on the funded status of the Plan as determined by the independent, third-party actuarial valuation report.

LB645 state the contribution rates shall be calculated as of July 1 each year and will be based on the actuarial value of assets in the Plan as of the most recent actuarial valuation report presented to the Public Employees Retirement Board. The funded status in the report will determine the contribution rate to be implemented July 1 of the next year.

Funded Status	Employee	Employer	State
100% or Above	7.25%	7.32%	0.0%
Between 98% & less than 100%	8.00%	8.08%	0.7%
Between 96% and less than 98%	8.75%	8.84%	0.7%
Less than 96%	9.75%	9.85%	2.0%

The employee contribution was equal to 9.78 percent from July 1, 2024 to June 30, 2025. The employee contribution was 8.0 percent from July 1, 2025, to August 31, 2025. The school district (employer) contribution is 101 percent of the employee contribution. The District’s contribution to the Plan for its year ended August 31, 2025 was \$445,679.

The State contributed an amount equal to two percent of the compensation of all members through June 30, 2025 and 0.7 percent July 1, 2025 to August 31, 2025. This contribution is considered a nonemployer contribution since school employees are not employees of the State.

**HUMBOLDT TABLE ROCK STEINAUER  
PUBLIC SCHOOLS  
DISTRICT NO. 74-0070  
NOTES TO FINANCIAL STATEMENTS – MODIFIED CASH BASIS (CONTINUED)  
YEAR ENDED AUGUST 31, 2025**

**C. RETIREMENT PLAN (Continued)**

**Pension Liabilities**

At June 30, 2024 the District had liability of \$175,509 for its proportionate share of the net pension liability. (This liability is not recorded in the accompanying modified cash basis financial statements.) The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date. The NPERS School Plan was 99.9% funded as of November 18, 2024, based on actuarial calculations comparing total pension liability to the fiduciary net position. The district's proportion of the net pension liability was based on a projection of the District's, long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2024, the District's proportion was \$175,509 , which was an decrease of \$54,767 from its proportion measured as of June 30, 2024.

For the year of June 30, 2024, the District's allocated pension expense was \$152,619.

**Actuarial Assumptions**

The total pension liability in the June 30, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.35 percent
Salary increases, including wage inflation	2.85 – 12.85 percent
Cost-of-Living Adjustment	Members hired before July 1, 2023:2% floor benefit equal to 75% purchasing power of original benefit. Members hired on/after July 1, 2013: with no no floor benefit
Investment Rate Return, net of investment Expense, including inflation	7.0 percent

The School Plan's pre-retirement mortality rates were based on the Pub-2010 general members (Above Median) Employee Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.

The School Plan's post-retirement mortal rates through retirees were based on the Pub-2010 general members (Above Median) contingent survival mortality table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.

The School Plan's disability mortality rates were based on the Pub-2010 Non-Safety Disabled Mortality Table (statistic table).

**HUMBOLDT TABLE ROCK STEINAUER  
PUBLIC SCHOOLS  
DISTRICT NO. 74-0070  
NOTES TO FINANCIAL STATEMENTS – CASH BASIS MODIFIED (CONTINUED)  
YEAR ENDED AUGUST 31, 2025**

**C. RETIREMENT PLAN (Continued)**

The actuarial assumptions used in the July 1, 2024, valuations, for the School Plan are based on results of the most recent actuarial experience study, which covered the four-year period ending June 30, 2019. The experience study report is dated December 21, 2020.

The long-term expected rate of return on pension plan investments was based upon expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing in the pension plan assets. The return assumptions were developed using a building block method in which best estimate ranges of expected future rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2024, (see the discussion of the pension plan's investment policy) are summarized in the following table:

ASSETT CLASS	TARGET ALLOCATION	LONG-TERM EXPECTED REAL RATE OF RETURN
U.S. EQUITY	27.0%	4.5%
GLOBAL EQUITY	19.0%	5.3%
NON-U.S. EQUITY	11.5%	5.8%
FIXED INCOME	30.0%	0.7%
PRIVATE EQUITY	5.0%	7.4%
REAL ESTATE	7.5%	4.2%
TOTAL	100%	

**Discount Rate**

The discount rate used to measure the Total Pension Liability at June 30, 2024, was 7.0%. The discount rate is reviewed as part of the actuarial experience study, which was performed for period July 1, 2015, through June 30, 2019. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and non-employers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate to return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2123.

**Sensitivity of the District Proportionate Share of the Net Pension Liability to Changes in the Discount Rate.**

The following presents the district proportionate share of the net pension liability calculated using the discount rate of 7.0%, as well as the district's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.0 percent) or one percent higher (8.0 percent) the current rate:

**HUMBOLDT TABLE ROCK STEINAUER  
PUBLIC SCHOOLS  
DISTRICT NO. 74-0070  
NOTES TO FINANCIAL STATEMENTS – MODIFIED CASH BASIS (CONTINUED)  
YEAR ENDED AUGUST 31, 2025**

**C. RETIREMENT PLAN (Continued)**

	<u>Discount Rate</u>	<u>District's Proportionate Share of net Pension Liability</u>
1% decrease	6.0%	\$2,722,136
Current Discount Rate	7.0%	\$861,422
1% increase	8.0%	\$3,799,617

**Plan Fiduciary Net Position**

Detailed information about the Plan's fiduciary net position is available in the separately issued Nebraska. Public Employees Retirement Systems Plan financial reports. NPERS issues a publicly available financial report that includes financial statements in required supplementary information for NPERS. That report may be obtained via the Internet: [http://www.auditors.nebraska.gov/APA\\_Reports](http://www.auditors.nebraska.gov/APA_Reports)

**D. RISK MANAGEMENT**

The School is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees and to the public; or acts of God. For the fiscal year ended August 31, 2024, the School has approved insurance coverage through a commercial insurance company. The School's insurance coverage is as follows for various insurance policies: General Liability exposure, Umbrella Liability coverage, and Public Officials Errors and Omission exposure

**E. FEDERAL AWARD PROGRAMS**

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

**F. TRANSFERS**

The School District transferred the following amounts during the year to the following funds.

<u>TO</u>	<u>FROM</u>	<u>PURPOSE</u>	<u>AMOUNT</u>
Activities Fund	General	Support	\$35,450
Nutrition Fund	General	Support	\$50,000

**G. SUBSEQUENT EVENTS**

In preparing the financial statements, the School District has evaluated events and transactions for potential recognition or disclosure through October 30, 2025, the date the financial statements were available to be issued.

**H. ECONOMIC DEPENDENCY**

The District depends on financial resources flowing from federal governments and state agencies.

## **SUPPLEMENTAL SCHEDULES**

**HUMBOLDT TABLE ROCK STEINAUER  
 PUBLIC SCHOOLS  
 DISTRICT NO. 74-0070  
 COMBINING SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS,  
 AND FUND BALANCES  
 FOR THE YEAR ENDED AUGUST 31, 2025**

20

	Fund Balances At Beginning of Year	Receipts	Disbursements	Transfers In (Out)	Excess (Deficiency) Of Receipts Over (Under) Disbursements	Fund Balance Composition		
						Fund Balances At End of Year	Cash in Bank	Cash at County Treasurer
General Fund	\$ 2,419,544	\$ 8,844,482	\$ 8,642,470	\$ (85,450)	116,562	\$ 2,536,106	\$ 1,785,617	\$ 750,489
Depreciation Fund	242,359	1,550	99,650	-	(98,100)	144,259	144,259	-
Employee Benefit Fund	136,316	1,093	13,676	-	(12,583)	123,733	123,733	-
Activities Fund	47,753	181,031	220,036	35,450	(3,555)	44,198	44,198	-
School Nutrition Fund	41,723	193,429	259,568	50,000	(16,139)	25,584	25,584	-
Special Building Fund	1,120,888	229,856	35,809	-	194,047	1,314,935	1,290,056	24,879
Qualified Capital Purpose Undertaking Fund	7,278	67	-	-	67	7,345	7,345	-
Student Fee Fund	13,581	37	-	-	37	13,618	13,618	-
		6						
<b>Grand Total - All Funds</b>	<b>\$ 4,029,442</b>	<b>\$ 9,451,551</b>	<b>\$ 9,271,209</b>	<b>\$ -</b>	<b>\$ 180,336</b>	<b>\$ 4,209,778</b>	<b>\$ 3,434,410</b>	<b>\$ 775,368</b>

**HUMBOLDT TABLE ROCK STEINAUER PUBLIC SCHOOLS - DISTRICT NO. 74-0070**  
**SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS,**  
**AND FUND BALANCE - BUDGET AND ACTUAL (GENERAL FUND)**  
**FOR THE YEAR ENDED AUGUST 31, 2025**

		Budget (Original and Final)	2025 Actual
<b>Local Sources:</b>			
1100	Taxes Levied/Assessed by the School District		3,591,701
1115	Carline Taxes		9,760
1120	Public Power District Sales Tax		38,972
1125	Motor Vehicle Taxes		306,719
1140	Penalties and Interest on Taxes (Levied/Assessed by School Districts)		15,143
1311	Tuition Drivers Ed		4,400
1315	Tution from Educational Entities (Distance Education)		11,180
1370	Preschool Tuition and Fees		13,422
1800	Revenue From Community Services Activities		115,578
1910	Rental School Facilities		750
1911	Local License Fees		633
1920	Other Contributions & Donations from Private Sources		7,050
1921	Other Police Court Fines		18,808
1925	Categorical Grants from Corporations and Other Private Interests		270
	<b>Total Local Sources:</b>		4,134,386
<b>Intermediate Sources:</b>			
2110	County Fines and License Fees		52,837
2210	ESU Receipts		8,171
	<b>Total County and ESU Resources:</b>		61,008
<b>State Sources:</b>			
3110	State Aid		467,650
3120	SPED (School Age)		828,785
3125	SPED (School Age)Transportation		19,766
3130	Homestead Exemption		50,149
3131	Property Tax Credit		2,224,597
3133	Nameplate Capacity		124,587
3180	Pro-Rate Motor Vehicle		14,074
3400	State Apportionment		153,878
3535	Payments for High Ability Learners		4,166
3541	State Early Childhood		55,195
	<b>Total Revenue from State Sources:</b>		3,942,847
<b>Federal Sources:</b>			
4505	ESEA Title I, Part A		116,689
4518	IDEA Part B (611) E/P		98,903
4521	IDEA Part B Porportionate Share		7,667
4705	Flood Control		16,346
4708	Medicaid in Public Schools		37,703
4709	Medicaid Administrative Activities (MAAPS)		4,335
4969	ESEA Title IV-A (SSAE)		20,000
4988	American Rescue Plan - ARP - ESSER III		41,161
4989	American Rescue Plan - Expanded Learning - ARP - ESSER III		13,220
4998	ESSER III		272,523
	<b>Total Revenue from Federal Sources:</b>		628,547
<b>Non-Revenue Sources:</b>			
5200	Funds Transfer In		10,198
5300	Proceed Sale Property		11,047
5301	Insurance Adjustment		3,476
5500	Capital Lease		3,651
5690	Other Non-Revenue Receipts		49,322
	<b>Total Other Financing Sources:</b>		77,694
	<b>Grand Total of All Receipts:</b>	8,318,751	8,844,482

HUMBOLDT TABLE ROCK STEINAUER PUBLIC SCHOOLS - DISTRICT NO. 74-0070  
 SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS,  
 AND FUND BALANCE - BUDGET AND ACTUAL (GENERAL FUND)  
 FOR THE YEAR ENDED AUGUST 31, 2025  
 (CONTINUED)

	Budget (Original and Final)	2025 Actual
<b>Disbursements:</b>		
<b>Instruction:</b>		
1100 Instruction		2,996,293
1160 Poverty		206,375
1190 Early Childhood Educational Programs		274,093
1200 Special Education Instructional Programs-School Age		1,208,061
1300 Summer School		6,704
<b>Total Instruction:</b>		4,691,526
<b>Support Services - Staff:</b>		
2120 Guidance Services		192,587
2130 Health Services		98,519
2141 Psychological Services - SPED - School Age		138,623
2151 Speech Pathology and Audiology Services-SPED-School Age		119,089
2161 Occupational Therapy - Related Services - SPED-School Age		55,924
2171 Physical Therapy - Related Services - SPED-School Age		7,923
<b>Total Support Services - Student:</b>		612,665
<b>Support Services - Instruction:</b>		
2213 Instructional Staff Training		18,700
2220 Library/Media Services		100,916
2224 Educational Television Services		9,200
2230 Instruction-Related Technology		298,775
<b>Total Support Services - Instruction:</b>		427,591
<b>Support Services - General Administration:</b>		
2310 Board of Education		51,636
2320 Executive Administration		206,904
2330 District Legal Services		9,254
<b>Total Support Services:</b>		267,794
<b>Office of the Principal:</b>		
2410 Office of the Principal		410,685
<b>Total Office of the Principal:</b>		410,685
<b>Central Offices:</b>		
2510 Fiscal Services		126,914
2570 Personnel Services		2,052
2590 Other Services		98,549
<b>Total Central Services:</b>		227,515

**HUMBOLDT TABLE ROCK STEINAUER PUBLIC SCHOOLS - DISTRICT NO. 74-0070**  
**SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS,**  
**AND FUND BALANCE - BUDGET AND ACTUAL (GENERAL FUND)**  
**FOR THE YEAR ENDED AUGUST 31, 2025**  
**(CONTINUED)**

	Budget (Original and Final)	2025 Actual
<b>Operation &amp; Maintenance of Plant:</b>		
2610 Operations of Buildings		94,581
2620 Maintenance of Buildings		637,629
2630 Care and Upkeep of Grounds		3,876
2660 Operation & Maintenance Plant - Security		23,516
2670 Operation and Maintenance Safety		1,500
<b>Total Operation &amp; Maintenance of Plant:</b>		761,102
<b>Student Transportation:</b>		
2710 Regular Education		380,815
2712 Special Education-School Age		33,565
<b>Total Transportation - Regular Education:</b>		380,815
<b>Total Transportation - Special Education:</b>		33,565
3300 Community Service Operations		323,165
<b>State Categorical Programs:</b>		
3535 High Ability Learners		564
3551 Career Education		9,209
3541 State Early Childhood		66,011
<b>Total State Categorical Programs:</b>		75,784
<b>Federal Programs:</b>		
6200 Title I Accountability ESSA Improving Basic Programs Operated by Local Ed. Agencies		104,862
6406 IDEA Preschool (619)		1,369
6408 IDEA Part B (611) Base Allocation-Birth through Age Twenty-One		131,035
6412 IDEA Part B Proportionate Share		7,900
6988 ESSER III ARP Expanded Learning		69,487
6989 ESSER III - ARP - Afterschool		27,525
6998 ESSER III		88,085
<b>Total Federal Programs:</b>		430,263
<b>8000 Transfers to Other Funds:</b>		
Transfers (Outgoing)		85,450
<b>Total Disbursements:</b>	9,910,429	8,727,920
<b>Beginning Balance - Cash on Hand</b>		1,288,655
<b>Beginning Balance - Cash at County Treasurers</b>		1,130,889
<b>Ending Balance - Cash on Hand</b>		1,785,617
<b>Ending Balance - Cash at County Treasurers</b>		750,489

**HUMBOLDT TABLE ROCK STEINAUER  
 PUBLIC SCHOOLS  
 DISTRICT NO. 74-0070  
 DEPRECIATION FUND  
 SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS,  
 AND FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED AUGUST 31, 2025**

	<u>Budget (Original and Final)</u>	<u>2025 Actual</u>
FUND BALANCE, Beginning of Year		<u>\$ 242,359</u>
<b>Receipts:</b>		
Interest		<u>1,550</u>
Total Receipts	<u>593,936</u>	<u>1,550</u>
Total Available Resources		<u>243,909</u>
<b>Disbursements:</b>		
Bus Purchases/Maintenance		<u>99,650</u>
Total Disbursements	<u>593,936</u>	<u>99,650</u>
FUND BALANCE, End of Year		<u><u>\$ 144,259</u></u>

**HUMBOLDT TABLE ROCK STEINAUER  
 PUBLIC SCHOOLS  
 DISTRICT NO. 74-0070  
 EMPLOYEE BENEFIT FUND  
 SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS,  
 AND FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED AUGUST 31, 2025**

	<u>Budget (Original and Final)</u>	<u>2025 Actual</u>
FUND BALANCE, Beginning of Year		<u>\$ 136,316</u>
<b>Receipts:</b>		
Interest		<u>1,093</u>
Total Receipts	<u>136,979</u>	<u>1,093</u>
Total Available Resources		<u>137,409</u>
<b>Disbursements:</b>		
Benefits		<u>13,676</u>
Total Disbursements	<u>136,979</u>	<u>13,676</u>
FUND BALANCE, End of Year		<u><u>\$ 123,733</u></u>

**HUMBOLDT TABLE ROCK STEINAUER  
 PUBLIC SCHOOLS  
 DISTRICT NO. 74-0070  
 ACTIVITIES FUND  
 SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS,  
 AND FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED AUGUST 31, 2025**

	<u>Budget (Original and Final)</u>	<u>2025 Actual</u>
<b>Total Liabilities and Fund Balance, Beginning of Year (Restated)</b>		<u>\$ 47,753</u>
<b>Receipts:</b>		
Activities receipts/ Admissions		181,031
Transfer from General Fund		<u>35,450</u>
<b>Total Receipts</b>	<u>344,879</u>	<u>216,481</u>
<b>Total Available Resources</b>		<u>264,234</u>
<b>Disbursements:</b>		
Activities disbursements		<u>220,036</u>
<b>Total Disbursements</b>	<u>344,879</u>	<u>220,036</u>
<b>Total Liabilities and Fund Balance, End of Year</b>		<u><u>\$ 44,198</u></u>

**HUMBOLDT TABLE ROCK STEINAUER  
 PUBLIC SCHOOLS  
 DISTRICT NO. 74-0070  
 SCHOOL NUTRITION FUND  
 SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS,  
 AND FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED AUGUST 31, 2025**

	<u>Budget (Original and Final)</u>	<u>2025 Actual</u>
<b>FUND BALANCE, Beginning of Year (Restated)</b>		<u>\$ 41,723</u>
<b>Receipts:</b>		
Sale of Lunches		84,432
USDA subsidy		108,097
State Reimbursements		885
Interest		15
Transfer in From General Fund		50,000
<b>Total Receipts</b>	<u>273,097</u>	<u>243,429</u>
<b>Total Available Resources</b>		<u>285,152</u>
<b>Disbursements:</b>		
Salaries		69,130
Benefits & Taxes		40,693
Food		149,688
Other		57
<b>Total Disbursements</b>	<u>273,097</u>	<u>259,568</u>
<b>FUND BALANCE, End of Year</b>		<u><u>25,584</u></u>

**HUMBOLDT TABLE ROCK STEINAUER  
 PUBLIC SCHOOLS  
 DISTRICT NO. 74-0070  
 SPECIAL BUILDING FUND  
 SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS,  
 AND FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED AUGUST 31, 2025**

	<u>Budget (Original and Final)</u>	<u>2025 Actual</u>
<b>FUND BALANCE, Beginning of Year</b>		<u>\$ 1,120,888</u>
<b>Receipts:</b>		
Property taxes		128,911
Carline Taxes		337
Homestead Taxes		1,731
Property Tax Credit		76,803
Nameplate Capacity Tax		4,623
Pro-Rate Motor Vehicle		525
Penalties and Interest		635
Interest on Investments		16,291
<b>Total Receipts</b>	<u>200,000</u>	<u>229,856</u>
<b>Total Available Resources</b>		<u>1,350,744</u>
<b>Disbursements:</b>		
Facilities Maintenance		35,809
<b>Total Disbursements</b>	<u>1,319,650</u>	<u>35,809</u>
<b>FUND BALANCE, End of Year</b>		<u><u>\$ 1,314,935</u></u>

**HUMBOLDT TABLE ROCK STEINAUER  
 PUBLIC SCHOOLS  
 DISTRICT NO. 74-0070  
 QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND  
 SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS,  
 AND FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED AUGUST 31, 2025**

	<u>Budget (Original and Final)</u>	<u>2025 Actual</u>
FUND BALANCE, Beginning of Year		<u>\$ 7,278</u>
<b>Receipts:</b>		
Property Tax Credit		4
Penalties and Interest		2
Interest on Investments		61
<b>Total Receipts</b>	<u>7,260</u>	<u>67</u>
<b>Total Available Resources</b>		<u>7,345</u>
<b>Disbursements:</b>		
<b>Total Disbursements</b>	<u>7,260</u>	<u>-</u>
FUND BALANCE, End of Year		<u><u>\$ 7,345</u></u>

**HUMBOLDT TABLE ROCK STEINAUER  
 PUBLIC SCHOOLS  
 DISTRICT NO. 74-0070  
 STUDENT FEE FUND  
 SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS,  
 AND FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED AUGUST 31, 2025**

	Budget (Original and Final)	2025 Actual
FUND BALANCE, Beginning of Year		\$ 13,581
<b>Receipts:</b>		
Interest		37
<b>Total Receipts</b>	13,628	37
<b>Total Available Resources</b>		13,618
<b>Disbursements:</b>		
Extracurricular activity fees		-
<b>Total Disbursements</b>	13,628	-
FUND BALANCE, End of Year		\$ 13,618

**HUMBOLDT TABLE ROCK STEINAUER  
PUBLIC SCHOOLS  
DISTRICT NO. 74-0070  
NOTES TO BUDGETARY SCHEDULES  
YEAR ENDED AUGUST 31, 2025**

NOTE A. SCHEDULES OF CASH RECEIPTS, DISBURSEMENTS, AND FUND BALANCE – BUDGET AND ACTUAL

Budgetary Accounting

The accompanying schedules of cash receipts, disbursements, and changes in fund balance – budget and actual are presented on the cash basis of accounting. This basis is consistent with the basis of accounting used in preparing the basic financial statements. All undisbursed appropriations lapse at the end of the budget year. For budgetary purposes, transfers to Employee Benefit Fund and Depreciation Fund are reflected as functional disbursements in the General Fund when transfers are made.

Budget Law

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

Presentation

*Governmental Accounting Standards* requires that for reporting purposes, the General Fund include all activity of funds that do not generate a significant amount of revenues from outside sources. Therefore, in the fund financial statements, Employee Benefit Fund and Depreciation has been included in the General fund since their revenues are mainly derived from transfers from the General Fund. However, since the Employee Benefit Fund and Depreciation are required by State law to adopt their own budget and, therefore, the respective budgetary schedules have been included here.

Reconciliation

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

Receipts over disbursements – financial reporting basis – General Fund	\$2,804,098
Receipts over Disbursements – Budgetary basis	
General Fund	2,536,106
Depreciation Fund	144,259
Employee Benefit Fund	<u>123,733</u>
TOTAL	<u>\$2,804,098</u>



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

To the Board of Education  
Humboldt Table Rock Steinauer Public Schools  
District No. 74-0070  
Humboldt, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Humboldt Table Rock Steinauer Public Schools, District No. 74-0070, ("School District") as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated October 30, 2025. Our report disclosed that, as described in Note A to the financial statements, the School District prepares its financial statements on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

***Report on Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Humboldt Table Rock Steinauer Public Schools' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Humboldt Table Rock Steinauer Public Schools' internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

***Report on Compliance and Other Matters***

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

***Purpose of this Report***

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

  
Julie D. Bauman, CPA, P.C.  
Falls City, Nebraska  
October 30, 2025