RSU 63
Budget & Finance Committee Meeting
Tuesday, November 10, 2020
Holbrook School
5:00 p.m.

1. Call the meeting to Order
2. FY21 Financials (Oct)
    a. Summary
    b. General Fund Detail
    c. Hot Lunch
3. Sub Pay/Minimum Wage
4. Policy DJ-R
5. Irving/Propane
6. Personnel
7. Facilities/Transportation
8. CRF update
9. Other
10. Next meeting date:
11. Adjourn

MSAD63
FY19 Financial Statement

Statement Code: Financial

Account Number / Description	Adopted Budget 7/1/2020 - 6/30/2021	Current Period 10/1/2020 - 10/31/2020	Reported Period 7/1/2020 - 10/31/2020	Bal Remg	Percent Remaining 7/1/2020 - 10/31/2020	Encumbrances 7/1/2020 - 10/31/2020
Local Revenue						
1. 1000-0000-00000-4142100-200 Transportation for other Units-Dedha	(80,500.00)	0.00	(367.26)	(80,132.74)	99.54%	0.00
2. 1000-0000-00000-4142100-210 Transportation for other Units-Hampde	(12,600.00)	(3,150.00)	(3,150.00)	(9,450.00)	75.00%	0.00
3. 1000-0000-00000-4142100-220 Transportation for other Units-airline	(5,000.00)	(530.00)	(895.63)	(4,104.37)	82.08%	0.00
4. 1000-0000-00000-4142100-230 Transportation for other Units-Bgr	(3,300.00)	0.00	0.00	(3,300.00)	100.00%	0.00
5. 1000-0000-00000-4191000-950 RENT	(5,400.00)	(600.00)	(600.00)	(4,800.00)	88.88%	0.00
6. 1000-0000-10000-4111100-910 REQUIRED LOCAL TAXES - CLIFTO	(618,135.34)	(103,022.56)	(205,932.51)	(412,202.83)	66.68%	0.00
7. 1000-0000-10000-4111100-920 REQUIRED LOCAL TAXES - EDDINGT	(1,410,368.34)	(156,933.52)	(391,994.92)	(1,018,373.42)	72.20%	0.00
8. 1000-0000-10000-4111100-930 REQUIRED LOCAL TAXES -HOLDE	(2,373,699.66)	(197,808.31)	(593,424.93)	(1,780,274.73)	74.99%	0.00
9. 1000-0000-10000-4111300-910 ADDITIONAL LOCAL TAXES - CLIF	(207,233.33)	(34,538.88)	(69,077.76)	(138,155.57)	66.66%	0.00
10. 1000-0000-10000-4111300-920 ADDITIONAL LOCAL TAXES - EDD	(472,833.87)	0.00	(78,805.64)	(394,028.23)	83.33%	0.00
11. 1000-0000-10000-4111300-930 ADDITIONAL LOCAL TAXES - HOL	(795,796.07)	(66,316.34)	(198,949.00)	(596,847.07)	75.00%	0.00
12. 1000-0000-10000-4151000-900 INTEREST INCOME	(10,000.00)	0.00	(542.75)	(9,457.25)	94.57%	0.00
13. 1000-0000-10000-4199000-900 MISCELLANEOUS REVENUES	(44,480.00)	(15.50)	(80.50)	(44,399.50)	99.81%	0.00
14. 1000-0000-10000-4199020-900 INSURANCE TRUST DIVIDENDS	(2,500.00)	0.00	0.00	(2,500.00)	100.00%	0.00
15. 1000-0000-10000-4329700-900 State-Misc Receipts	0.00	0.00	(647.64)	647.64	---	0.00
16. 1000-0000-10000-4500001-900 UNDESIGNATED SURPLUS	(665,936.00)	0.00	0.00	(665,936.00)	100.00%	0.00
Subtotal Local Revenue	**$(6,707,782.61)**	**$(562,915.11)**	**$(1,544,468.54)**	**$(5,163,314.07)**	**76.97%**	**$0.00**
State Revenues						
17. 1000-0000-10000-4311100-900 STATE FOUNDATION ALLOCATIO	(4,326,972.44)	(360,383.64)	(1,441,534.56)	(2,885,437.88)	66.68%	0.00
18. 1000-0000-20000-4312100-900 STATE AGENCY CLIENT TUITIO	(6,000.00)	0.00	(5,990.63)	(9.37)	0.15%	0.00
Subtotal State Revenues	**$(4,332,972.44)**	**$(360,383.64)**	**$(1,447,525.19)**	**$(2,885,447.25)**	**66.59%**	**$0.00**
Total Revenues	**$(11,040,755.05)**	**$(923,298.75)**	**$(2,991,993.73)**	**$(8,048,761.32)**	**72.90%**	**$0.00**
System Administration						
19. 1000-0000-23100-5150000-900 BOD - STIPENDS	825.00	0.00	0.00	825.00	100.00%	0.00
20. 1000-0000-23100-5250020-900 FICA/MEDI	63.00	0.00	0.00	63.00	100.00%	0.00
21. 1000-0000-23100-5345000-900 BOD - LEGAL FEES	11,000.00	312.00	2,007.00	8,993.00	61.86%	2,188.00

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22. 1000-0000-23100-5346000-900 BOD - AUDIT	10,850.00	0.00	8,500.00	2,350.00	17.05%	500.00
23. 1000-0000-23100-5520000-900 BOD - DISTRICT BOND INSURANC	7,000.00	0.00	7,705.00	(705.00)	(10.07)%	0.00
24. 1000-0000-23100-5520010-900 BOD - PURCH.SERV. OTHER - LIA	375.00	0.00	332.00	43.00	11.46%	0.00
25. 1000-0000-23100-5550000-900 BOD - PRINTING & OTHER	2,700.00	43.70	759.40	1,940.60	71.87%	0.00
26. 1000-0000-23100-5810000-900 BOD - MEMBERSHIP IN MSBA	2,866.00	0.00	2,866.00	0.00	0.00%	0.00
27. 1000-0000-23100-5814000-900 BOD - CONFERENCES	573.00	0.00	0.00	573.00	52.87%	270.00
28. 1000-0000-23140-5310000-900 BOD - REFERENDUM COSTS	1,850.00	0.00	0.00	1,850.00	100.00%	0.00
29. 1000-0000-23200-5104000-900 SUPT. OFFICE (SUPT) - SALARY	63,000.00	4,871.16	21,895.22	41,104.78	65.24%	0.00
30. 1000-0000-23200-5118000-900 Admin Asst Salary	40,586.00	3,180.12	15,128.32	25,457.68	62.72%	0.00
31. 1000-0000-23200-5204000-900 SUPT. OFFICE (SUPT) - BENEFIT	1,688.00	8.00	1,275.00	413.00	24.46%	0.00
32. 1000-0000-23200-5204010-900 SUPT. OFFICE (SUPT) - HEALTH	5,697.00	474.76	1,899.04	3,797.96	66.66%	0.00
33. 1000-0000-23200-5204015-900 SUPT. OFFICE (SUPT) - DENTAL	201.00	16.76	67.04	133.96	66.64%	0.00
34. 1000-0000-23200-5204020-900 SUPT. OFFICE (SUPT) - MCR	913.00	69.92	314.82	598.18	65.51%	0.00
35. 1000-0000-23200-5208000-900 SUPT. OFFICE (A/A) - BENEFITS	2,000.00	0.00	97.00	1,903.00	95.15%	0.00
36. 1000-0000-23200-5208010-900 SUPT. OFFICE (A/A) - HEALTH	1,500.00	0.00	0.00	1,500.00	100.00%	0.00
37. 1000-0000-23200-5208020-900 SUPT. OFFICE (A/A) - OASDI/MC	3,105.00	243.27	1,157.31	1,947.69	62.72%	0.00
38. 1000-0000-23200-5234000-900 SUPT. OFFICE (SUPT) - RETIREMEN	2,621.00	201.64	907.38	1,713.62	65.38%	0.00
39. 1000-0000-23200-5238000-900 RETIREMENT CONT./REGULAR E	1,218.00	95.40	453.85	764.15	62.73%	0.00
40. 1000-0000-23200-5312000-900 SUPT OFFICE SERVICES-CONTRACTE	8,735.00	0.00	8,675.39	59.61	0.68%	0.00
41. 1000-0000-23200-5330000-900 SUPT. OFFICE - EE TRAINING & D	1,194.00	159.00	159.00	1,035.00	86.68%	0.00
42. 1000-0000-23200-5444500-900 SUPT. OFFICE - COPIER LEASE	5,000.00	0.00	3,762.66	1,237.34	24.74%	0.00
43. 1000-0000-23200-5520000-900 SUPT. OFFICE - LIABILITY INSURAN	250.00	0.00	250.00	0.00	0.00%	0.00
44. 1000-0000-23200-5532000-900 SUPT. OFFICE - TELEPHONES	2,880.00	237.14	847.97	2,032.03	70.55%	0.00
45. 1000-0000-23200-5580000-900 SUPT. OFFICE - STAFF TRAVEL	2,030.00	0.00	128.42	1,901.58	93.67%	0.00
46. 1000-0000-23200-5600000-900 SUPT. OFFICE - OFFICE SUPPLIE	2,800.00	0.00	616.70	2,183.30	64.74%	370.49
47. 1000-0000-23200-5600030-900 SUPT. OFFICE - POSTAGE	3,740.00	0.00	1,155.92	2,584.08	23.26%	1,714.08
48. 1000-0000-23200-5810000-900 MEMBERSHIPS & DUES - SUPT. O	1,200.00	50.00	654.00	546.00	45.50%	0.00
49. 1000-0000-25000-5118000-900 Business Office WAGES	102,857.00	7,938.45	35,932.46	66,924.54	65.06%	0.00
50. 1000-0000-25000-5208000-900 Business office BENEFITS	900.00	19.50	76.09	823.91	91.54%	0.00
51. 1000-0000-25000-5208010-900 C/S - HEALTH INSURANCE	31,011.00	2,807.30	11,230.39	19,780.61	63.78%	0.00

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52. 1000-0000-25000-5208015-900 C/S - DENTAL INSURANCE	0.00	64.30	257.25	(257.25)	---	0.00
53. 1000-0000-25000-5208020-900 C/S - OASDI/MCR	8,538.00	555.48	2,542.66	5,995.34	70.21%	0.00
54. 1000-0000-25000-5218015-900 Dental	785.00	0.00	0.00	785.00	100.00%	0.00
55. 1000-0000-25000-5238000-900 C/S - RETIREMENT CONTRIBUTION	2,359.00	237.34	1,075.14	1,283.86	54.42%	0.00
Subtotal System Administration	**$334,910.00**	**$21,585.24**	**$132,728.43**	**$202,181.57**	**58.86%**	**$5,042.57**
School Administration						
56. 1000-0000-24000-5104000-110 PRINCIPAL SALARY - HOLBROO	85,000.00	6,538.46	29,423.07	55,576.93	65.38%	0.00
57. 1000-0000-24000-5104000-120 PRINCIPAL SALARY - EDDINGTO	47,750.00	3,673.08	16,528.86	31,221.14	65.38%	0.00
58. 1000-0000-24000-5104000-130 PRINCIPAL SALARY - HOLDEN	47,750.00	3,673.08	16,528.86	31,221.14	65.38%	0.00
59. 1000-0000-24000-5118010-110 SECRETARIAL WAGES - HOLBROO	34,200.00	3,111.25	11,453.13	22,746.87	66.51%	0.00
60. 1000-0000-24000-5118010-120 SECRETARIAL WAGES - EDDINGTO	34,200.00	3,040.00	10,801.88	23,398.12	68.41%	0.00
61. 1000-0000-24000-5118010-130 SECRETARIAL WAGES - HOLDE	30,038.00	2,678.90	9,850.15	20,187.85	67.20%	0.00
62. 1000-0000-24000-5204000-110 PRINCIPAL BENEFITS - HOLBROO	900.00	0.00	0.00	900.00	100.00%	0.00
63. 1000-0000-24000-5204000-120 PRINCIPAL BENEFITS - EDDINGTO	450.00	40.49	129.44	320.56	71.23%	0.00
64. 1000-0000-24000-5204000-130 PRINCIPAL BENEFITS - HOLDEN	450.00	40.48	129.45	320.55	71.23%	0.00
65. 1000-0000-24000-5204010-110 PRINCIPAL HEALTH - HOLBROO	19,192.00	1,599.10	6,396.40	12,795.60	66.67%	0.00
66. 1000-0000-24000-5204010-120 PRINCIPAL HEALTH - EDDINGTO	6,897.50	663.22	2,652.88	4,244.62	61.53%	0.00
67. 1000-0000-24000-5204010-130 PRINCIPAL HEALTH - HOLDEN	6,897.50	663.20	2,652.80	4,244.70	61.53%	0.00
68. 1000-0000-24000-5204015-110 PRINCIPAL DENTAL - HOLBROO	0.00	27.92	111.68	(111.68)	---	0.00
69. 1000-0000-24000-5204015-120 PRINCIPAL DENTAL - EDDINGTO	225.00	18.76	75.04	149.96	66.64%	0.00
70. 1000-0000-24000-5204015-130 PRINCIPAL DENTAL - HOLDEN	225.00	18.74	74.96	150.04	66.68%	0.00
71. 1000-0000-24000-5204020-110 PRINCIPAL MCR- HOLBROOK	1,341.00	84.88	386.92	954.08	71.14%	0.00
72. 1000-0000-24000-5204020-120 PRINCIPAL MCR - EDDINGTON	692.00	52.20	235.43	456.57	65.97%	0.00
73. 1000-0000-24000-5204020-130 PRINCIPAL MCR - HOLDEN	692.00	52.18	235.35	456.65	65.98%	0.00
74. 1000-0000-24000-5204040-110 PRINCIPAL UNEMPLOYMENT - H	130.00	0.00	48.01	81.99	63.06%	0.00
75. 1000-0000-24000-5204040-120 PRINCIPAL UNEMPLOYMENT - E	65.00	0.00	0.00	65.00	100.00%	0.00
76. 1000-0000-24000-5204040-130 PRINCIPAL UNEMPLOYMENT - H	65.00	0.00	0.00	65.00	100.00%	0.00
77. 1000-0000-24000-5204050-110 PRINCIPAL WORKERS COMP. - H	490.00	0.00	482.00	8.00	1.63%	0.00
78. 1000-0000-24000-5204050-120 PRINCIPAL WORKERS COMP. - E	252.00	0.00	246.00	6.00	2.38%	0.00

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79. 1000-0000-24000-5204050-130 PRINCIPAL WORKERS COMP. - H	252.00	0.00	246.00	6.00	2.38%	0.00
80. 1000-0000-24000-5208010-110 SECRETARIAL HEALTH - HOLBROO	8,995.00	749.48	2,997.92	5,997.08	66.67%	0.00
81. 1000-0000-24000-5208010-120 SECRETARIAL HEALTH - EDDINGTO	8,995.00	749.48	3,362.59	5,632.41	62.61%	0.00
82. 1000-0000-24000-5208010-130 SECRETARIAL HEALTH - HOLDE	13,795.00	1,149.48	4,588.44	9,206.56	66.73%	0.00
83. 1000-0000-24000-5208015-110 SECRETARIAL DENTAL - HOLBROO	335.00	27.92	111.68	223.32	66.66%	0.00
84. 1000-0000-24000-5208015-120 SECRETARIAL DENTAL - EDDINGTO	335.00	27.92	83.76	251.24	74.99%	0.00
85. 1000-0000-24000-5208020-110 SECRETARIAL OASDI/MCR - HOLB	2,616.00	234.83	863.42	1,752.58	66.99%	0.00
86. 1000-0000-24000-5208020-120 SECRETARIAL OASDI/MCR - EDDI	2,616.00	146.32	482.53	2,133.47	81.55%	0.00
87. 1000-0000-24000-5208020-130 SECRETARIAL OASDI/MCR - HOLD	2,298.00	134.55	472.54	1,825.46	79.43%	0.00
88. 1000-0000-24000-5208040-110 SECRETARIAL UNEMPLOYMEN	125.00	0.00	0.00	125.00	100.00%	0.00
89. 1000-0000-24000-5208040-120 SECRETARIAL UNEMPLOYMEN	125.00	0.00	0.00	125.00	100.00%	0.00
90. 1000-0000-24000-5208040-130 SECRETARIAL UNEMPLOYMEN	125.00	4.83	22.50	102.50	82.00%	0.00
91. 1000-0000-24000-5208050-110 SECRETARIAL WORKERS COMP	181.00	0.00	177.00	4.00	2.20%	0.00
92. 1000-0000-24000-5208050-120 SECRETARIAL WORKERS COMP	181.00	0.00	177.00	4.00	2.20%	0.00
93. 1000-0000-24000-5208050-130 SECRETARIAL WORKERS COMP	159.00	0.00	156.00	3.00	1.88%	0.00
94. 1000-0000-24000-5234000-110 RETIREMENT CONTRIBUTIONS/ADMIN	3,672.00	272.00	1,224.00	2,448.00	66.66%	0.00
95. 1000-0000-24000-5234000-120 RETIREMENT CONTRIBUTIONS/ADMIN	1,896.00	152.80	687.60	1,208.40	63.73%	0.00
96. 1000-0000-24000-5234000-130 RETIREMENT CONTRIBUTIONS/ADMIN	1,896.00	152.80	687.60	1,208.40	63.73%	0.00
97. 1000-0000-24000-5238000-110 SECRETARIAL RETIREMENT - HOL	1,026.00	0.00	0.00	1,026.00	100.00%	0.00
98. 1000-0000-24000-5238000-130 SECRETARIAL RETIREMENT - HOL	901.00	0.00	0.00	901.00	100.00%	0.00
99. 1000-0000-24000-5238010-110 RETIREMENT	0.00	93.34	343.60	(343.60)	---	0.00
100. 1000-0000-24000-5330080-110 PRIN. TRAINING & DEVELOPMEN	400.00	0.00	0.00	400.00	100.00%	0.00
101. 1000-0000-24000-5330080-120 PRIN. TRAINING & DEVELOPMEN	500.00	0.00	0.00	500.00	100.00%	0.00
102. 1000-0000-24000-5330080-130 PRIN. TRAINING & DEVELOPMEN	500.00	0.00	0.00	500.00	100.00%	0.00
103. 1000-0000-24000-5444500-110 COPIER LEASE - HOLBROOK	11,500.00	0.00	7,873.34	3,626.66	31.53%	0.00
104. 1000-0000-24000-5444500-120 COPIER LEASE - EDDINGTON	6,500.00	0.00	4,110.67	2,389.33	36.75%	0.00
105. 1000-0000-24000-5444500-130 COPIER LEASE - HOLDEN	7,500.00	0.00	4,342.67	3,157.33	42.09%	0.00
106. 1000-0000-24000-5532000-110 TELEPHONE - HOLBROOK	4,800.00	350.62	1,475.23	3,324.77	69.26%	0.00
107. 1000-0000-24000-5532000-120 TELEPHONE - EDDINGTON	2,200.00	191.16	744.76	1,455.24	66.14%	0.00
108. 1000-0000-24000-5532000-130 TELEPHONE - HOLDEN	3,200.00	318.17	1,572.24	1,627.76	50.86%	0.00

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109. 1000-0000-24000-5580000-110 PRINCIPAL OFFICE TRAVEL - HO	300.00	0.00	0.00	300.00	100.00%	0.00
110. 1000-0000-24000-5580000-120 PRINCIPAL OFFICE TRAVEL - ED	250.00	0.00	0.00	250.00	100.00%	0.00
111. 1000-0000-24000-5580000-130 PRINCIPAL OFFICE TRAVEL - HO	250.00	0.00	0.00	250.00	100.00%	0.00
112. 1000-0000-24000-5600010-110 OFFICE SUPPLIES - HOLBROOK	750.00	63.40	452.42	297.58	34.75%	36.94
113. 1000-0000-24000-5600010-120 OFFICE SUPPLIES - EDDINGTO	1,000.00	355.74	355.74	644.26	44.42%	200.00
114. 1000-0000-24000-5600010-130 OFFICE SUPPLIES - HOLDEN	750.00	61.13	908.40	(158.40)	(23.47)%	17.68
115. 1000-0000-24000-5600030-110 POSTAGE - HOLBROOK	1,200.00	0.00	500.00	700.00	0.00%	700.00
116. 1000-0000-24000-5600030-120 POSTAGE - EDDINGTON	1,050.00	70.50	461.50	588.50	9.04%	493.50
117. 1000-0000-24000-5600030-130 POSTAGE - HOLDEN	1,150.00	211.50	629.50	520.50	16.95%	325.50
118. 1000-0000-24000-5810000-110 MEMBERSHIPS & DUES - HOLBROO	705.00	390.00	390.00	315.00	44.68%	0.00
119. 1000-0000-24000-5810000-120 MEMBERSHIPS & DUES - EDDINGT	0.00	25.00	25.00	(25.00)	---	0.00
120. 1000-0000-24000-5810000-130 MEMBERSHIPS & DUES - HOLDE	0.00	25.00	25.00	(25.00)	---	0.00
Subtotal School Administration	**$412,931.00**	**$31,933.91**	**$148,992.96**	**$263,938.04**	**63.48%**	**$1,773.62**
Regular Instruction						
121. 1000-1000-21900-5340000-950 PURCHASED PROF. SERVICES	1,600.00	0.00	0.00	1,600.00	100.00%	0.00
122. 1000-1100-10000-5101010-110 TEACHER SALARIES - HOLBROO	814,645.00	63,595.92	159,818.10	654,826.90	80.38%	0.00
123. 1000-1100-10000-5101010-130 TEACHERS SALARIES - HOLDE	350,494.00	30,924.55	77,994.05	272,499.95	77.74%	0.00
124. 1000-1100-10000-5102000-110 ED TECH - WAGES	23,761.50	2,491.13	5,584.51	18,176.99	76.49%	0.00
125. 1000-1100-10000-5102000-130 ED TECH - WAGES	50,844.00	1,975.00	4,898.43	45,945.57	90.36%	0.00
126. 1000-1100-10000-5123000-110 SUBSTITUTE WAGES - HOLBROO	31,320.00	540.00	855.00	30,465.00	97.27%	0.00
127. 1000-1100-10000-5123000-130 SUBSTITUTE WAGES - HOLDEN	7,700.00	225.00	315.00	7,385.00	95.90%	0.00
128. 1000-1100-10000-5156000-110 TEACHER LEADER STIPENDS - H	1,500.00	0.00	0.00	1,500.00	100.00%	0.00
129. 1000-1100-10000-5156000-120 TEACHER LEADER STIPENDS - E	2,500.00	0.00	0.00	2,500.00	100.00%	0.00
130. 1000-1100-10000-5156000-130 TEACHER LEADER STIPEND - HO	2,500.00	0.00	0.00	2,500.00	100.00%	0.00
131. 1000-1100-10000-5201010-110 TEACHER - HEALTH INSURANC	221,791.00	16,368.42	68,223.01	153,567.99	69.23%	0.00
132. 1000-1100-10000-5201010-130 TEACHER - HEALTH INSURANC	68,327.00	5,985.86	23,943.44	44,383.56	64.95%	0.00
133. 1000-1100-10000-5201015-110 TEACHER - DENTAL INSURANC	7,370.00	429.96	1,836.45	5,533.55	75.08%	0.00
134. 1000-1100-10000-5201015-130 TEACHER - DENTAL INSURANC	3,015.00	223.36	905.29	2,109.71	69.97%	0.00
135. 1000-1100-10000-5201020-110 TEACHER - MCR - HOLBROOK	12,895.00	818.82	2,058.23	10,836.77	84.03%	0.00

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136. 1000-1100-10000-5201020-130 TEACHER - MCR - HOLDEN	5,963.00	437.87	1,104.62	4,858.38	81.47%	0.00
137. 1000-1100-10000-5201040-110 TEACHER - UNEMPLOYMENT -	2,850.00	27.91	63.88	2,786.12	97.75%	0.00
138. 1000-1100-10000-5201040-130 TEACHER - UNEMPLOYMENT -	990.00	0.00	0.00	990.00	100.00%	0.00
139. 1000-1100-10000-5201050-110 TEACHER - WORKERS COMP. - H	4,495.00	788.00	2,857.00	1,638.00	7.07%	1,320.00
140. 1000-1100-10000-5201050-130 TEACHER - WORKERS COMP. - H	2,171.00	0.00	2,449.00	(278.00)	(12.80)%	0.00
141. 1000-1100-10000-5202010-110 ED TECH - HEALTH	8,995.00	899.38	1,798.76	7,196.24	80.00%	0.00
142. 1000-1100-10000-5202010-130 ED TECH - HEALTH	8,995.00	899.38	1,798.76	7,196.24	80.00%	0.00
143. 1000-1100-10000-5202015-110 ED TECH - DENTAL	335.00	27.92	55.84	279.16	83.33%	0.00
144. 1000-1100-10000-5202015-130 ED TECH - DENTAL	335.00	31.92	63.84	271.16	80.94%	0.00
145. 1000-1100-10000-5202020-110 ED TECH - OASDI/MCR	345.00	36.03	80.80	264.20	76.57%	0.00
146. 1000-1100-10000-5202020-130 ED TECH - OASDI/MCR	373.00	27.18	68.12	304.88	81.73%	0.00
147. 1000-1100-10000-5202040-130 UNEMPLOYMENT	125.00	0.00	0.00	125.00	100.00%	0.00
148. 1000-1100-10000-5202050-130 ED TECH - W/C	170.00	0.00	0.00	170.00	100.00%	0.00
149. 1000-1100-10000-5203000-110 SUBSTITUTE BENEFITS - HOLBROO	2,500.00	18.36	43.73	2,456.27	98.25%	0.00
150. 1000-1100-10000-5203000-130 SUBSTITUTE BENEFITS - HOLDE	535.00	4.17	5.84	529.16	98.90%	0.00
151. 1000-1100-10000-5231010-110 RETIREMENT	35,415.00	2,461.64	6,188.50	29,226.50	82.52%	0.00
152. 1000-1100-10000-5231010-130 RETIREMENT	17,107.00	1,286.46	3,244.57	13,862.43	81.03%	0.00
153. 1000-1100-10000-5232000-110 ED TECH - RETIREMENT	0.00	103.64	232.33	(232.33)	---	0.00
154. 1000-1100-10000-5232000-130 ED TECH - RETIREMENT	1,067.00	82.16	203.77	863.23	80.90%	0.00
155. 1000-1100-10000-5233000-130 RETIREMENT	0.00	0.00	3.74	(3.74)	---	0.00
156. 1000-1100-10000-5251000-110 TEACHER TUITION - HOLBROO	12,000.00	0.00	1,559.00	10,441.00	59.20%	3,336.00
157. 1000-1100-10000-5251000-130 TEACHER TUITION - HOLDEN	3,000.00	0.00	0.00	3,000.00	2.00%	2,940.00
158. 1000-1100-10000-5330000-110 TEACHER TRAINING & DEV. - HO	5,000.00	0.00	846.27	4,153.73	81.20%	93.73
159. 1000-1100-10000-5330000-130 TEACHER TRAINING & DEV. - HO	2,000.00	80.00	105.94	1,894.06	93.50%	24.06
160. 1000-1100-10000-5433000-110 CONTRACTED SERVICES	20,000.00	1,924.00	1,456.00	18,544.00	62.34%	6,076.00
161. 1000-1100-10000-5500000-130 OTHER PURCHASES SERVICES	2,750.00	0.00	0.00	2,750.00	100.00%	0.00
162. 1000-1100-10000-5610000-110 TEACHING SUPPLIES - HOLBROO	21,895.00	1,636.33	7,116.72	14,778.28	58.20%	2,034.05
163. 1000-1100-10000-5610000-130 TEACHING SUPPLIES - HOLDE	9,050.00	491.04	5,948.68	3,101.32	33.27%	89.63
164. 1000-1100-10000-5610510-110 SPECIALISTS SUPPLIES-HOLBROO	6,900.00	940.14	940.14	5,959.86	59.07%	1,883.78
165. 1000-1100-10000-5610510-120 SPECIALISTS SUPPLIES - EDD	2,000.00	0.00	195.00	1,805.00	73.11%	342.64

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166. 1000-1100-10000-5610510-130 SPECIALISTS SUPPLIES- HLDN	2,000.00	203.07	1,325.02	674.98	28.93%	96.36
167. 1000-1100-10000-5611020-130 REPLACE INST. EQUIP. - HOLDE	1,000.00	0.00	0.00	1,000.00	100.00%	0.00
168. 1000-1100-10000-5640000-110 TEXTBOOKS - HOLBROOK	2,856.00	1,657.52	4,531.74	(1,675.74)	(63.34)%	133.50
169. 1000-1100-10000-5640000-130 TEXTBOOKS - HOLDEN	1,890.00	684.52	1,362.86	527.14	24.96%	55.28
170. 1000-1100-10000-5733000-130 FURNITURE & FIXTURES	1,000.00	0.00	0.00	1,000.00	100.00%	0.00
171. 1000-1100-10000-5850000-110 FIELD & SPORTS TRIPS	900.00	0.00	0.00	900.00	100.00%	0.00
172. 1000-1100-10000-5850000-130 FIELD TRIPS	440.00	0.00	0.00	440.00	100.00%	0.00
173. 1000-1100-10000-5890000-110 OTHER INSTRUCTIONAL EXP.-HO	629.00	100.00	100.00	529.00	84.10%	0.00
174. 1000-1100-27000-5118040-900 DRIVER WAGES	5,343.00	0.00	0.00	5,343.00	100.00%	0.00
175. 1000-1100-27000-5208000-900 Trans BENEFITS	450.00	0.00	0.00	450.00	100.00%	0.00
176. 1000-1120-10000-5101010-120 K-2 TEACHER SALARIES- EDDINGT	416,040.00	32,341.66	85,224.79	330,815.21	79.51%	0.00
177. 1000-1120-10000-5101010-130 K-2 TEACHING SALARIES - HOLD	160,000.00	12,332.69	30,794.24	129,205.76	80.75%	0.00
178. 1000-1120-10000-5102000-120 K-2 ED. TECH. WAGES - EDDINGTO	46,790.63	131.25	8,902.71	37,887.92	80.97%	0.00
179. 1000-1120-10000-5123000-120 K-2 SUBSTITUTE WAGES - EDDI	8,900.00	4,623.75	6,108.75	2,791.25	31.36%	0.00
180. 1000-1120-10000-5123000-130 K-2 SUBSTITUTE WAGES - HOLDE	2,300.00	0.00	0.00	2,300.00	100.00%	0.00
181. 1000-1120-10000-5201010-120 K-2 TEACHER HEALTH - EDDINGTO	104,709.00	9,709.30	37,231.30	67,477.70	64.44%	0.00
182. 1000-1120-10000-5201010-130 K-2 TEACHER HEALTH - HOLDE	21,490.00	1,582.24	6,328.96	15,161.04	70.54%	0.00
183. 1000-1120-10000-5201015-120 K-2 TEACHER DENTAL - EDDINGTO	4,020.00	209.40	837.60	3,182.40	79.16%	0.00
184. 1000-1120-10000-5201015-130 TEACHER DENTAL - HOLDEN	1,005.00	55.84	223.36	781.64	77.77%	0.00
185. 1000-1120-10000-5201020-120 K-2 TEACHER MCR - EDDINGTO	6,119.00	451.84	1,194.14	4,924.86	80.48%	0.00
186. 1000-1120-10000-5201020-130 TEACHER MEDICARE - HOLDE	2,320.00	176.66	441.11	1,878.89	80.98%	0.00
187. 1000-1120-10000-5201040-120 K-2 TEACHER UNEMPLOYMEN	1,320.00	0.00	0.00	1,320.00	100.00%	0.00
188. 1000-1120-10000-5201040-130 TEACHER UNEMPLOYMENT - HO	500.00	0.00	0.00	500.00	100.00%	0.00
189. 1000-1120-10000-5201050-120 K-2 TEACHER WORKERS COMP	2,228.00	0.00	2,131.00	97.00	4.35%	0.00
190. 1000-1120-10000-5201050-130 TEACHER WORKERS COMPENSATIO	1,045.00	0.00	981.00	64.00	6.12%	0.00
191. 1000-1120-10000-5202000-120 K-2 ED. TECH. BENEFITS- EDDINGT	0.00	1.88	136.78	(136.78)	---	0.00
192. 1000-1120-10000-5202010-120 ED TECH - HEALTH	17,991.00	31.84	3,179.66	14,811.34	82.32%	0.00
193. 1000-1120-10000-5202015-120 ED TECH - DENTAL	670.00	1.19	118.45	551.55	82.32%	0.00
194. 1000-1120-10000-5202020-120 ED TECH - OASDI/MCR	678.00	0.00	0.00	678.00	100.00%	0.00
195. 1000-1120-10000-5202040-120 Ed Tech UNEMPLOYMENT	290.00	0.00	0.00	290.00	100.00%	0.00

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196. 1000-1120-10000-5203000-120 K-2 SUBSTITUTE BENEFITS - EDD	690.00	81.48	111.75	578.25	83.80%	0.00
197. 1000-1120-10000-5203000-130 K-2 SUBSTITUTE BENEFITS - HOL	180.00	0.00	0.00	180.00	100.00%	0.00
198. 1000-1120-10000-5203010-120 Health Benefits	0.00	867.54	867.54	(867.54)	---	0.00
199. 1000-1120-10000-5203015-120 HEALTH BENEFITS	0.00	26.93	26.93	(26.93)	---	0.00
200. 1000-1120-10000-5223015-120 Payroll Taxes	0.00	5.38	5.38	(5.38)	---	0.00
201. 1000-1120-10000-5231010-120 Retirement	17,556.00	1,345.41	3,545.30	14,010.70	79.80%	0.00
202. 1000-1120-10000-5231010-130 RETIREMENT	8,237.00	513.04	1,281.04	6,955.96	84.44%	0.00
203. 1000-1120-10000-5232000-120 ED TECH - RETIREMENT	1,946.00	5.46	370.34	1,575.66	80.96%	0.00
204. 1000-1120-10000-5233000-120 RETIREMENT	0.00	184.86	244.77	(244.77)	---	0.00
205. 1000-1120-10000-5330000-120 K-2 EE TRAINING & DEV. - EDDIN	2,500.00	0.00	25.94	2,474.06	98.00%	24.06
206. 1000-1120-10000-5610000-120 K-2 INSTRUCTIONAL SUPPLIES -	10,430.00	1,073.65	6,022.09	4,407.91	38.65%	375.69
207. 1000-1120-10000-5610000-130 K-2 INSTRUCTIONAL SUPPLIES -	5,050.00	51.97	239.85	4,810.15	95.22%	1.33
208. 1000-1120-10000-5611020-120 REPLACE INST. EQUIP.	1,200.00	0.00	0.00	1,200.00	100.00%	0.00
209. 1000-1120-10000-5640000-120 K-2 TEXTBOOKS - EDDINGTON	1,750.00	670.52	1,235.77	514.23	29.38%	0.00
210. 1000-1120-10000-5640000-130 K-2 TEXTBOOKS - HOLDEN	650.00	390.49	628.49	21.51	3.30%	0.00
211. 1000-1120-10000-5733000-120 FURNITURE & FIXTURES	1,000.00	0.00	0.00	1,000.00	100.00%	0.00
212. 1000-1120-10000-5850000-120 FIELD TRIPS	400.00	0.00	0.00	400.00	100.00%	0.00
213. 1000-1120-10000-5850000-130 FIELD TRIPS	220.00	0.00	0.00	220.00	100.00%	0.00
214. 1000-2900-10000-5101010-950 SALARIES	44,485.00	3,224.18	5,232.44	39,252.56	88.23%	0.00
215. 1000-2900-10000-5123000-950 GIFTED & TALENTED - SUBSTITUT	720.00	0.00	0.00	720.00	100.00%	0.00
216. 1000-2900-10000-5201000-950 PROFESSIONAL BENEFITS	13,000.00	46.16	260.43	12,739.57	97.99%	0.00
217. 1000-2900-10000-5223000-950 GIFTED & TALENTED - SUBSTITUT	55.00	0.00	0.00	55.00	100.00%	0.00
218. 1000-2900-10000-5330000-950 GIFTED & TALENTED - EMPLOYE	3,200.00	0.00	0.00	3,200.00	100.00%	0.00
219. 1000-2900-10000-5600000-950 GIFTED & TALENTED - OTHER S	600.00	0.00	0.00	600.00	100.00%	0.00
220. 1000-2900-10000-5610000-950 GIFTED & TALENTED - INSTRUCTI	1,850.00	0.00	0.00	1,850.00	100.00%	0.00
221. 1000-2900-10000-5640000-950 GIFTED & TALENTED - TEXTBOOK	900.00	0.00	0.00	900.00	100.00%	0.00
Subtotal Regular Instruction	**$2,709,166.13**	**$208,563.27**	**$596,113.89**	**$2,113,052.24**	**77.30%**	**$18,826.11**
Regular Instruction 9-12						
222. 1000-1100-10000-5561000-190 OUTSIDE TUITION-K8	7,903.00	0.00	0.00	7,903.00	100.00%	0.00

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223. 1000-1200-10000-5561000-990 9-12 TUITION PAID TO OTHER RS	2,076,428.37	152,067.31	156,952.75	1,919,475.62	92.44%	0.00
224. 1000-1200-10000-5563000-990 9-12 PRIVATE SCHOOL TUITIO	1,172,699.34	134,323.60	297,707.29	874,992.05	74.61%	0.00
225. 1000-1200-10000-5568000-990 INSURED VALUE FACTOR	70,361.96	8,573.85	19,002.60	51,359.36	72.99%	0.00
Subtotal REg 9-12	**$3,327,392.67**	**$294,964.76**	**$473,662.64**	**$2,853,730.03**	**85.76%**	**$0.00**
Special Education						
226. 1000-2200-10000-5101010-110 RR SALARIES	83,625.00	4,637.70	13,349.25	70,275.75	84.03%	0.00
227. 1000-2200-10000-5101010-120 RR SALARIES	40,250.00	3,096.16	7,740.40	32,509.60	80.76%	0.00
228. 1000-2200-10000-5101010-130 RR SALARIES	48,750.00	4,076.92	10,192.30	38,557.70	79.09%	0.00
229. 1000-2200-10000-5102000-110 RR ED TECH - WAGES	70,380.00	6,823.29	25,843.81	44,536.19	63.27%	0.00
230. 1000-2200-10000-5102000-120 RR ED TECH - WAGES	18,995.00	4,278.34	10,297.59	8,697.41	45.78%	0.00
231. 1000-2200-10000-5102000-130 RR ED TECH - WAGES	48,174.00	6,369.33	18,535.09	29,638.91	61.52%	0.00
232. 1000-2200-10000-5102000-950 SPECIAL ED. (RR) ED. TECH. - WA	0.00	3,700.00	9,008.00	(9,008.00)	---	0.00
233. 1000-2200-10000-5123000-950 SPECIAL ED. (RR) SUBSTITUTE -	8,940.00	675.00	1,215.00	7,725.00	86.40%	0.00
234. 1000-2200-10000-5201000-950 SPECIAL ED. (RR) TEACHER BEN	0.00	15.74	38.47	(38.47)	---	0.00
235. 1000-2200-10000-5201010-110 TCHR HEALTH INSURANCE	23,191.00	791.12	5,154.11	18,036.89	77.77%	0.00
236. 1000-2200-10000-5201010-120 TCHR HEALTH INSURANCE	2,500.00	0.00	0.00	2,500.00	100.00%	0.00
237. 1000-2200-10000-5201010-130 TCHR HEALTH INSURANCE	9,495.00	1,599.10	3,997.75	5,497.25	57.89%	0.00
238. 1000-2200-10000-5201015-110 TCHR DENTAL INSURANCE	670.00	27.92	153.56	516.44	77.08%	0.00
239. 1000-2200-10000-5201015-120 TCHR DENTAL INSURANCE	1,005.00	27.92	111.68	893.32	88.88%	0.00
240. 1000-2200-10000-5201015-130 TCHR DENTAL INSURANCE	670.00	27.92	111.68	558.32	83.33%	0.00
241. 1000-2200-10000-5201020-110 FICA/MEDICARE	699.00	66.65	192.07	506.93	72.52%	0.00
242. 1000-2200-10000-5201020-120 FICA/MEDICARE	936.00	44.89	112.24	823.76	88.00%	0.00
243. 1000-2200-10000-5201020-130 FICA/MEDICARE	699.00	52.30	131.25	567.75	81.22%	0.00
244. 1000-2200-10000-5201040-110 UNEMPLOYMENT COMP. INSURAN	250.00	0.00	0.00	250.00	100.00%	0.00
245. 1000-2200-10000-5201040-120 UNEMPLOYMENT COMP. INSURAN	375.00	0.00	0.00	375.00	100.00%	0.00
246. 1000-2200-10000-5201040-130 UNEMPLOYMENT COMP. INSURAN	250.00	0.00	10.25	239.75	95.90%	0.00
247. 1000-2200-10000-5201050-110 WORKERS'COMP. INSURANCE	275.00	0.00	225.00	50.00	18.18%	0.00
248. 1000-2200-10000-5201050-120 WORKERS'COMP. INSURANCE	341.00	0.00	328.00	13.00	3.81%	0.00
249. 1000-2200-10000-5201050-130 WORKERS'COMP. INSURANCE	275.00	0.00	258.00	17.00	6.18%	0.00

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250. 1000-2200-10000-5202010-110 ED TECH - HEALTH	18,990.00	1,648.86	4,796.68	14,193.32	74.74%	0.00
251. 1000-2200-10000-5202010-120 ED TECH - HEALTH	17,990.00	899.38	1,349.07	16,640.93	92.50%	0.00
252. 1000-2200-10000-5202010-130 ED TECH - HEALTH	17,990.00	2,398.34	5,546.16	12,443.84	69.17%	0.00
253. 1000-2200-10000-5202015-110 ED TECH - DENTAL	670.00	55.84	167.52	502.48	74.99%	0.00
254. 1000-2200-10000-5202015-120 ED TECH - DENTAL	1,005.00	27.92	41.88	963.12	95.83%	0.00
255. 1000-2200-10000-5202015-130 ED TECH - DENTAL	670.00	61.42	97.71	572.29	85.41%	0.00
256. 1000-2200-10000-5202020-110 ED TECH - OASDI/MCR	699.00	98.23	372.09	326.91	46.76%	0.00
257. 1000-2200-10000-5202020-120 ED TECH - OASDI/MCR	936.00	56.88	143.45	792.55	84.67%	0.00
258. 1000-2200-10000-5202020-130 ED TECH - OASDI/MCR	699.00	87.53	257.78	441.22	63.12%	0.00
259. 1000-2200-10000-5202020-950 SPECIAL ED. (RR) ED. TECH. - OA	0.00	185.59	426.24	(426.24)	---	0.00
260. 1000-2200-10000-5202040-110 ED TECH - UNEMPLOYMENT	250.00	0.00	10.76	239.24	95.69%	0.00
261. 1000-2200-10000-5202040-120 ED TECH - UNEMPLOYMENT	375.00	14.76	35.31	339.69	90.58%	0.00
262. 1000-2200-10000-5202040-130 ED TECH - UNEMPLOYMENT	250.00	0.00	0.00	250.00	100.00%	0.00
263. 1000-2200-10000-5202040-950 SPECIAL ED. (RR) ED. TECH. - UN	0.00	14.79	36.02	(36.02)	---	0.00
264. 1000-2200-10000-5202050-110 ED TECH - WORKERS COMP	255.00	0.00	205.00	50.00	19.60%	0.00
265. 1000-2200-10000-5202050-120 ED TECH - WORKERS COMP	342.00	0.00	340.00	2.00	0.58%	0.00
266. 1000-2200-10000-5202050-130 ED TECH - WORKERS COMP	255.00	0.00	240.00	15.00	5.88%	0.00
267. 1000-2200-10000-5203000-950 SPECIAL ED. (RR) SUBSTITUTE -	420.00	32.02	44.80	375.20	89.33%	0.00
268. 1000-2200-10000-5231010-110 TCHR RETIREMENT	3,479.00	192.93	555.33	2,923.67	84.03%	0.00
269. 1000-2200-10000-5231010-120 TCHR RETIREMENT	1,674.00	128.80	322.00	1,352.00	80.76%	0.00
270. 1000-2200-10000-5231010-130 TCHR RETIREMENT	2,028.00	169.60	424.00	1,604.00	79.09%	0.00
271. 1000-2200-10000-5232000-110 ED TECH - RETIREMENT	2,028.00	170.88	608.29	1,419.71	70.00%	0.00
272. 1000-2200-10000-5232000-120 ED TECH - RETIREMENT	2,686.00	167.35	417.75	2,268.25	84.44%	0.00
273. 1000-2200-10000-5232000-130 ED TECH - RETIREMENT	2,028.00	264.95	771.03	1,256.97	61.98%	0.00
274. 1000-2200-10000-5232000-950 SPECIAL ED.- (RR) ED. TECH. RE	0.00	65.39	176.38	(176.38)	---	0.00
275. 1000-2200-10000-5233000-950 RETIREMENT	0.00	7.49	7.49	(7.49)	---	0.00
276. 1000-2200-10000-5252000-950 Tuition Support Staff	1,600.00	0.00	0.00	1,600.00	100.00%	0.00
277. 1000-2200-10000-5330000-950 SPECIAL ED. (RR) TEACHER - TR	4,000.00	279.00	554.00	3,446.00	86.15%	0.00
278. 1000-2200-10000-5344000-950 SPECIAL ED. (RR) PURCH. PROF	6,810.00	0.00	810.00	6,000.00	88.10%	0.00
279. 1000-2200-10000-5561000-950 Spec Ed regular tuition-Elem	4,069.00	0.00	0.00	4,069.00	100.00%	0.00

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280. 1000-2200-10000-5561000-990 Spec Ed regular tuition-SECONDAR	405,661.34	0.00	0.00	405,661.34	100.00%	0.00
281. 1000-2200-10000-5600010-110 SPECIAL ED. (RR) TEACHING SU	1,600.00	174.63	654.47	945.53	50.99%	129.67
282. 1000-2200-10000-5640000-950 SPECIAL ED. (RR) TEXTBOOKS	2,010.00	0.00	1,459.85	550.15	27.37%	0.00
283. 1000-2200-10000-5690000-950 SPECIAL ED. (RR) OTHER SUPPLIE	1,465.00	165.00	297.70	1,167.30	66.02%	200.00
284. 1000-2200-10000-5733000-950 FURNITURE & FIXTURES	300.00	183.39	183.39	116.61	38.87%	0.00
285. 1000-2300-10000-5101010-110 SC SALARIES	60,450.00	4,914.70	12,286.75	48,163.25	79.67%	0.00
286. 1000-2300-10000-5101010-120 SC SALARIES	0.00	3,961.54	9,903.85	(9,903.85)	---	0.00
287. 1000-2300-10000-5101010-130 SC SALARIES	40,250.00	3,096.16	7,740.40	32,509.60	80.76%	0.00
288. 1000-2300-10000-5102000-110 SC ED TECH - WAGES	25,715.00	2,528.00	10,606.15	15,108.85	58.75%	0.00
289. 1000-2300-10000-5102000-120 SC ED TECH - WAGES	0.00	0.00	1,852.84	(1,852.84)	---	0.00
290. 1000-2300-10000-5102000-130 SC ED TECH - WAGES	67,704.00	2,695.00	13,383.60	54,320.40	80.23%	0.00
291. 1000-2300-10000-5102000-950 SPECIAL ED. (SCC) ED. TECH -	0.00	2,113.69	4,815.57	(4,815.57)	---	0.00
292. 1000-2300-10000-5123000-950 SPECIAL ED. (SCC) SUBSTITUT	6,500.00	90.00	450.00	6,050.00	93.07%	0.00
293. 1000-2300-10000-5201010-110 TCHR HEALTH INSURANCE	9,495.00	791.12	3,164.48	6,330.52	66.67%	0.00
294. 1000-2300-10000-5201010-120 TCHR HEALTH INSURANCE	0.00	1,407.68	3,519.20	(3,519.20)	---	0.00
295. 1000-2300-10000-5201010-130 TCHR HEALTH INSURANCE	19,193.00	1,369.18	5,412.60	13,780.40	71.79%	0.00
296. 1000-2300-10000-5201015-110 TCHR DENTAL INSURANCE	335.00	27.92	111.68	223.32	66.66%	0.00
297. 1000-2300-10000-5201015-120 GROUP DENTAL INSURANCE	0.00	27.92	69.80	(69.80)	---	0.00
298. 1000-2300-10000-5201015-130 TCHR DENTAL INSURANCE	335.00	27.92	111.68	223.32	66.66%	0.00
299. 1000-2300-10000-5201020-110 FICA/MEDICARE	876.00	70.66	176.65	699.35	79.83%	0.00
300. 1000-2300-10000-5201020-130 FICA/MEDICARE	583.00	0.00	0.00	583.00	100.00%	0.00
301. 1000-2300-10000-5201040-130 UNEMPLOYMENT COMP. INSURAN	125.00	0.00	22.52	102.48	81.98%	0.00
302. 1000-2300-10000-5201050-110 WORKERS'COMP. INSURANCE	320.00	0.00	315.00	5.00	1.56%	0.00
303. 1000-2300-10000-5201050-130 WORKERS'COMP. INSURANCE	210.00	0.00	205.00	5.00	2.38%	0.00
304. 1000-2300-10000-5202010-110 ED TECH - HEALTH	9,995.00	899.38	1,798.76	8,196.24	82.00%	0.00
305. 1000-2300-10000-5202010-130 ED TECH - HEALTH	26,985.00	899.38	4,472.72	22,512.28	83.42%	0.00
306. 1000-2300-10000-5202015-110 ED TECH - DENTAL	1,005.00	0.00	55.84	949.16	94.44%	0.00
307. 1000-2300-10000-5202015-130 ED TECH - DENTAL	670.00	27.92	83.76	586.24	87.49%	0.00
308. 1000-2300-10000-5202020-110 ED TECH - OASDI/MCR	1,038.00	35.21	397.23	640.77	61.73%	0.00
309. 1000-2300-10000-5202020-130 ED TECH - OASDI/MCR	637.00	39.00	185.43	451.57	70.89%	0.00

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310 1000-2300-10000-5202020-950 SPECIAL ED (SCC) ED TEDH -	0.00	30.65	69.84	(69.84)	---	0.00
311 1000-2300-10000-5202040-110 ED TECH - UNEMPLOYMENT	375.00	0.00	8.05	366.95	97.85%	0.00
312 1000-2300-10000-5202040-130 ED TECH - UNEMPLOYMENT	250.00	0.00	0.00	250.00	100.00%	0.00
313 1000-2300-10000-5202040-950 SPECIAL ED (SCC) ED TECH -	0.00	8.46	19.27	(19.27)	---	0.00
314 1000-2300-10000-5202050-110 ED TECH - WORKERS COMP	360.00	0.00	348.00	12.00	3.33%	0.00
315 1000-2300-10000-5202050-130 ED TECH - WORKERS COMP	250.00	0.00	197.00	53.00	21.20%	0.00
316 1000-2300-10000-5203000-950 SPECIAL ED (SCC) SUBSTITUT	300.00	1.67	25.08	274.92	91.64%	0.00
317 1000-2300-10000-5231010-110 TCHR RETIREMENT	2,515.00	204.46	511.15	2,003.85	79.67%	0.00
318 1000-2300-10000-5231010-120 RETIREMENT	0.00	164.80	412.00	(412.00)	---	0.00
319 1000-2300-10000-5231010-130 TCHR RETIREMENT	1,674.00	128.80	322.00	1,352.00	80.76%	0.00
320 1000-2300-10000-5232000-110 ED TECH - RETIREMENT	2,884.00	105.16	275.94	2,608.06	90.43%	0.00
321 1000-2300-10000-5232000-120 ED TECH - RETIREMENT	0.00	0.00	77.08	(77.08)	---	0.00
322 1000-2300-10000-5232000-130 ED TECH - RETIREMENT	1,923.00	112.12	551.43	1,371.57	71.32%	0.00
323 1000-2300-10000-5232000-950 SPECIAL ED (SCC) - ED TECH R	0.00	87.93	200.33	(200.33)	---	0.00
324 1000-2300-10000-5330000-950 SPECIAL ED (SCC) TEACHER - T	1,000.00	0.00	0.00	1,000.00	100.00%	0.00
325 1000-2300-10000-5561000-950 SpecEd Regional Tuition-ELEM	242,419.14	858.04	858.04	241,561.10	99.64%	0.00
326 1000-2300-10000-5561000-990 SpecEd Regional Tuition-SEC	43,236.27	27,237.26	27,237.26	15,999.01	37.00%	0.00
327 1000-2300-10000-5610010-110 INSTRUCTIONAL SUPPLIES	0.00	24.95	(17.49)	17.49	---	0.00
328 1000-2300-10000-5610010-120 INSTRUCTIONAL SUPPLIES	0.00	2,587.85	2,975.54	(2,975.54)	---	349.32
329 1000-2300-10000-5610010-130 SPECIAL ED (SCC) - INST SUPPLI	2,600.00	310.98	725.24	1,874.76	18.47%	1,394.50
330 1000-2300-10000-5640000-950 SPECIAL ED (SCC) - TEXTBOOK	2,331.00	(24.95)	3,553.83	(1,222.83)	(52.45)%	0.00
331 1000-2300-10000-5733000-120 FURNITURE & FIXTURES	0.00	0.00	1,734.00	(1,734.00)	---	0.00
332 1000-2400-10000-5123000-950 SPECIAL ED HOME INST TUTO	6,600.00	0.00	63.75	6,536.25	99.03%	0.00
333 1000-2400-10000-5203000-950 SPECIAL ED HOME INST TUTO	330.00	0.00	1.18	328.82	99.64%	0.00
334 1000-2400-10000-5233000-950 RETIREMENT	220.00	0.00	2.65	217.35	98.79%	0.00
335 1000-2500-23300-5104000-900 SPECIAL ED - DIRECTOR SALAR	81,500.00	6,269.24	28,211.58	53,288.42	65.38%	0.00
336 1000-2500-23300-5118000-900 SPECIAL ED - SECRETARY WAGE	31,500.00	2,900.00	10,258.76	21,241.24	67.43%	0.00
337 1000-2500-23300-5204000-900 SPECIAL ED - DIRECTOR BENEFIT	2,850.00	88.76	704.49	2,145.51	75.28%	0.00
338 1000-2500-23300-5204010-900 ADMINISTRATION - HEALTH	19,192.00	1,326.42	5,305.68	13,886.32	72.35%	0.00
339 1000-2500-23300-5204015-900 ADMINISTRATION - DENTAL	450.00	37.50	150.00	300.00	66.66%	0.00

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340. 1000-2500-23300-5208000-900 SPECIAL ED. - SECRETARY BENE	930.00	200.30	834.62	95.38	10.25%	0.00
341. 1000-2500-23300-5208010-900 REGULAR E/E - HEALTH	18,305.00	1,595.36	6,381.44	11,923.56	65.13%	0.00
342. 1000-2500-23300-5208015-900 REGULAR E/E - DENTAL	0.00	27.92	111.68	(111.68)	---	0.00
343. 1000-2500-23300-5218015-900 Dental	335.00	0.00	0.00	335.00	100.00%	0.00
344. 1000-2500-23300-5234000-900 RETIREMENT CONTRIBUTIONS/ADMI	3,390.00	260.80	1,173.60	2,216.40	65.38%	0.00
345. 1000-2500-23300-5238000-900 SPECIAL ED. - SECRETARY RETI	0.00	87.00	307.76	(307.76)	---	0.00
346. 1000-2500-23300-5330000-900 SPECIAL ED. - EE TRAINING & D	2,700.00	0.00	82.70	2,617.30	96.93%	0.00
347. 1000-2500-23300-5345000-900 LEGAL SERVICES	2,000.00	456.00	1,962.00	38.00	(25.30)%	544.00
348. 1000-2500-23300-5444000-900 SPECIAL ED - PURCHASED PROF	3,845.00	86.00	3,217.50	627.50	15.76%	21.50
349. 1000-2500-23300-5444500-900 SPECIAL ED. - OFFICE COPIER LE	4,500.00	0.00	3,646.66	853.34	18.96%	0.00
350. 1000-2500-23300-5532000-900 SPECIAL ED. - OFFICE TELEPHON	1,560.00	142.35	559.58	1,000.42	64.12%	0.00
351. 1000-2500-23300-5580000-900 SPECIAL ED. - OFFICE TRAVEL	2,700.00	0.00	0.00	2,700.00	100.00%	0.00
352. 1000-2500-23300-5600000-900 SPECIAL ED. - OFFICE SUPPLIE	2,300.00	208.85	1,402.86	897.14	39.00%	0.00
353. 1000-2500-23300-5611020-950 REPLACE INST. EQUIP	1,500.00	0.00	0.00	1,500.00	100.00%	0.00
354. 1000-2500-23300-5810000-900 DUES & FEES - SPED OFFICE	605.00	50.00	465.00	140.00	23.14%	0.00
355. 1000-2500-23300-5900000-900 CONTINGENCY SPEC ED	98,500.00	0.00	0.00	98,500.00	100.00%	0.00
356. 1000-2800-21500-5101010-950 SPECIAL ED. SPEECH TEACHE	87,891.00	11,767.50	26,992.50	60,898.50	40.65%	25,165.50
357. 1000-2800-21500-5201000-950 SPECIAL ED. SPEECH TEACHE	464.00	422.59	1,026.49	(562.49)	(2,412.06)%	10,629.50
358. 1000-2800-21500-5201015-950 GROUP DENTAL INSURANCE	335.00	0.00	0.00	335.00	100.00%	0.00
359. 1000-2800-21500-5201020-950 FICA/MEDICARE	1,274.00	0.00	0.00	1,274.00	100.00%	0.00
360. 1000-2800-21500-5202040-950 UNEMPLOYMENT	185.00	0.00	0.00	185.00	100.00%	0.00
361. 1000-2800-21500-5231010-950 RETIREMENT	3,656.00	330.72	722.60	2,933.40	80.23%	0.00
362. 1000-2800-21500-5610010-950 INSTRUCTIONAL SUPPLIES	900.00	32.25	744.25	155.75	17.30%	0.00
363. 1000-4300-10000-5121000-950 SUMMER PROGRAMMING - TUTO	2,025.00	0.00	3,796.76	(1,771.76)	(87.49)%	0.00
364. 1000-4300-10000-5200000-950 SUMMER TUTOR - BENEFITS	145.00	0.00	55.31	89.69	61.85%	0.00
Subtotal Special Education	**$1,821,204.75**	**$127,011.39**	**$347,764.15**	**$1,473,440.60**	**78.79%**	**$38,433.99**
Staff & Student Support						
365. 1000-0000-21200-5101010-110 GUIDANCE SALARIES - HOLBROO	51,750.00	3,980.77	9,951.92	41,798.08	80.76%	0.00
366. 1000-0000-21200-5101010-120 GUIDANCE SALARIES - EDDINGTO	21,500.00	1,682.68	4,206.70	17,293.30	80.43%	0.00

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367. 1000-0000-21200-5101010-130 GUIDANCE SALARIES - HOLDE	21,500.00	1,682.70	4,206.75	17,293.25	80.43%	0.00
368. 1000-0000-21200-5201010-110 GUIDANCE - HEALTH BENEFIT	2,500.00	0.00	0.00	2,500.00	100.00%	0.00
369. 1000-0000-21200-5201010-120 GUIDANCE - HEATLH BENEFIT	1,250.00	0.00	0.00	1,250.00	100.00%	0.00
370. 1000-0000-21200-5201010-130 GUIDANCE - HEALTH BENEFIT	1,250.00	0.00	0.00	1,250.00	100.00%	0.00
371. 1000-0000-21200-5201015-110 GUIDANCE - DENTAL BENEFIT	335.00	27.92	111.68	223.32	66.66%	0.00
372. 1000-0000-21200-5201015-120 GUIDANCE - DENTAL BENEFIT	167.50	0.00	0.00	167.50	100.00%	0.00
373. 1000-0000-21200-5201015-130 GUIDANCE - DENTAL BENEFIT	167.50	0.00	0.00	167.50	100.00%	0.00
374. 1000-0000-21200-5201020-110 GUIDANCE - MCR - HOLBROOK	750.00	57.72	144.30	605.70	80.76%	0.00
375. 1000-0000-21200-5201020-120 GUIDANCE - MCR - EDDINGTO	312.00	24.40	61.00	251.00	80.44%	0.00
376. 1000-0000-21200-5201020-130 GUIDANCE - MCR - HOLDEN	312.00	24.40	61.00	251.00	80.44%	0.00
377. 1000-0000-21200-5201040-110 GUIDANCE - UNEMPLOYMENT	125.00	0.00	0.00	125.00	100.00%	0.00
378. 1000-0000-21200-5201040-120 GUIDANCE - UNEMPLOYMENT	62.50	0.00	0.00	62.50	100.00%	0.00
379. 1000-0000-21200-5201040-130 GUIDANCE - UNEMPLOYMENT	62.50	0.00	0.00	62.50	100.00%	0.00
380. 1000-0000-21200-5201050-110 GUIDANCE - WORKERS COMP. -	273.00	0.00	253.00	20.00	7.32%	0.00
381. 1000-0000-21200-5201050-120 GUIDANCE - WORKERS COMP. -	114.00	0.00	105.00	9.00	7.89%	0.00
382. 1000-0000-21200-5201050-130 GUIDANCE - WORKERS COMP. -	114.00	0.00	105.00	9.00	7.89%	0.00
383. 1000-0000-21200-5231010-110 RETIREMENT	2,153.00	165.60	414.00	1,739.00	80.77%	0.00
384. 1000-0000-21200-5231010-120 RETIREMENT	894.00	69.98	174.95	719.05	80.43%	0.00
385. 1000-0000-21200-5231010-130 RETIREMENT	894.00	70.02	175.05	718.95	80.41%	0.00
386. 1000-0000-21200-5610010-110 GUIDANCE SUPPLIES - HOLBROO	1,500.00	0.00	113.73	1,386.27	88.54%	58.08
387. 1000-0000-21200-5610010-120 GUIDANCE SUPPLIES - EDDINGTO	550.00	23.68	23.68	526.32	58.06%	206.98
388. 1000-0000-21200-5610010-130 GUIDANCE SUPPLIES - HOLDE	550.00	358.47	358.47	191.53	34.82%	0.00
389. 1000-0000-21300-5101010-900 NURSING SALARIES	60,163.00	4,627.92	11,569.80	48,593.20	80.76%	0.00
390. 1000-0000-21300-5201010-900 NURSING - HEALTH BENEFITS -	9,495.00	791.12	3,164.48	6,330.52	66.67%	0.00
391. 1000-0000-21300-5201015-900 NURSING - DENTAL BENEFITS	335.00	27.92	111.68	223.32	66.66%	0.00
392. 1000-0000-21300-5201020-900 NURSING - MCR	872.00	66.50	166.25	705.75	80.93%	0.00
393. 1000-0000-21300-5201040-900 NURSING - UNEMPLOYMENT	125.00	0.00	0.00	125.00	100.00%	0.00
394. 1000-0000-21300-5201050-900 NURSING - WORKERS COMP.	318.00	0.00	294.00	24.00	7.54%	0.00
395. 1000-0000-21300-5231010-900 RETIREMENT	2,503.00	192.52	481.30	2,021.70	80.77%	0.00
396. 1000-0000-21300-5330000-900 NURSING EE TRAINING & DEV.	281.00	0.00	0.00	281.00	100.00%	0.00

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397. 1000-0000-21300-5600000-900 NURSING SUPPLIES	1,580.00	0.00	0.00	1,580.00	85.82%	223.95
398. 1000-0000-21300-5600053-900 NURSING/HEALTH SUPPLIES	0.00	0.00	0.00	0.00	---	1,000.00
399. 1000-0000-21300-5611010-900 NURSING EQUIPMENT PURCH.	800.00	775.00	775.00	25.00	3.12%	0.00
400. 1000-0000-22100-5104000-900 CURRICULUM COORDINATOR S	49,500.00	3,247.42	14,734.23	34,765.77	70.23%	0.00
401. 1000-0000-22100-5201020-900 FICA/MEDICARE	718.00	46.60	211.81	506.19	70.50%	0.00
402. 1000-0000-22100-5201040-900 UC & WC	362.00	0.00	197.55	164.45	45.42%	0.00
403. 1000-0000-22100-5204000-900 CURRICULUM COORDINATOR B	700.00	5.32	18.62	681.38	97.34%	0.00
404. 1000-0000-22100-5204010-900 ADMINISTRATION - HEALTH	3,798.00	316.36	1,265.44	2,532.56	66.68%	0.00
405. 1000-0000-22100-5204015-900 ADMINISTRATION - DENTAL	134.00	11.16	44.64	89.36	66.68%	0.00
406. 1000-0000-22100-5234000-900 RETIREMENT CONTRIBUTIONS/ADMI	2,500.00	134.36	604.62	1,895.38	75.81%	0.00
407. 1000-0000-22100-5330000-900 PROFESSIONAL EE TRAINING	300.00	0.00	49.00	251.00	83.66%	0.00
408. 1000-0000-22100-5580000-900 STAFF TRAVEL	1,000.00	0.00	0.00	1,000.00	100.00%	0.00
409. 1000-0000-22100-5600010-900 OFFICE SUPPLIES - CURR	500.00	0.00	0.00	500.00	100.00%	0.00
410. 1000-0000-22100-5810000-900 DUES & FEES	25.00	0.00	150.00	(125.00)	(500.00)%	0.00
411. 1000-0000-22200-5102000-110 LIBRARY AIDE WAGES	39,000.00	4,185.35	8,797.50	30,202.50	77.44%	0.00
412. 1000-0000-22200-5202010-110 LIBRARY AIDE HEALTH	9,495.00	749.48	1,498.96	7,996.04	84.21%	0.00
413. 1000-0000-22200-5202015-110 LIBRARY ADIE - DENTAL	335.00	27.92	55.84	279.16	83.33%	0.00
414. 1000-0000-22200-5202020-110 LIBRARY AIDE - FICA/MEDICAR	566.00	59.48	125.16	440.84	77.88%	0.00
415. 1000-0000-22200-5202040-110 LIBRARY AIDE - UNEMPLOYMEN	180.00	0.00	0.00	180.00	100.00%	0.00
416. 1000-0000-22200-5202050-110 LIBRARY AIDE - WORKERS COMP	130.00	0.00	190.00	(60.00)	(46.15)%	0.00
417. 1000-0000-22200-5232000-110 ED TECH - RETIREMENT	1,622.00	174.11	365.98	1,256.02	77.43%	0.00
418. 1000-0000-22200-5600000-110 NON INSTRUCTIONAL SUPPLIE	510.00	0.00	0.00	510.00	100.00%	0.00
419. 1000-0000-22200-5640000-110 LIBRARY BOOKS - HOLBROOK	5,000.00	657.59	657.59	4,342.41	35.11%	2,586.51
420. 1000-0000-22200-5640000-120 LIBRARY BOOKS - EDDINGTON	500.00	0.00	0.00	500.00	100.00%	0.00
421. 1000-0000-22200-5640000-130 LIBRARY BOOKS - HOLDEN	500.00	0.00	0.00	500.00	100.00%	0.00
422. 1000-0000-22200-5735000-110 TECHNOLOGY SOFTWARE	600.00	0.00	0.00	600.00	100.00%	0.00
423. 1000-0000-22300-5104000-900 TECHNOLOGY COORDINATOR S	75,000.00	5,798.42	26,063.71	48,936.29	65.24%	0.00
424. 1000-0000-22300-5204000-900 TECHNOLOGY COOR. - BENEFIT	1,100.00	9.34	32.69	1,067.31	97.02%	0.00
425. 1000-0000-22300-5204010-900 TECHNOLOGY COOR. - HEALT	9,495.00	791.12	3,164.48	6,330.52	66.67%	0.00
426. 1000-0000-22300-5204015-900 TECHNOLOGY COOR. - DENTA	450.00	37.50	150.00	300.00	66.66%	0.00

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427. 1000-0000-22300-5204020-900 TECHNOLOGY COOR. - OASDI/MC	5,738.00	438.18	1,973.40	3,764.60	65.60%	0.00
428. 1000-0000-22300-5204040-900 TECHNOLOGY COOR. - UNEMPLOYM	125.00	0.00	0.00	125.00	100.00%	0.00
429. 1000-0000-22300-5204050-900 TECHNOLOGY COOR. - WORKER	396.00	0.00	351.00	45.00	11.36%	0.00
430. 1000-0000-22300-5234000-900 TECHNOLOGY COOR. - RETIREMEN	2,250.00	173.08	778.86	1,471.14	65.38%	0.00
431. 1000-0000-22300-5330000-900 TECHNOLORY COOR. - EE TRAIN	500.00	0.00	49.00	451.00	90.20%	0.00
432. 1000-0000-22300-5610000-110 TECHNOLOGY SUPPLIES - HOLBRO	3,250.00	0.00	2,191.48	1,058.52	32.56%	0.00
433. 1000-0000-22300-5610000-120 TECHNOLOGY SUPPLIES - EDDING	2,590.00	0.00	1,617.36	972.64	37.55%	0.00
434. 1000-0000-22300-5610000-130 TECHNOLOGY SUPPLIES - HOLDE	2,590.00	0.00	1,617.37	972.63	37.55%	0.00
435. 1000-0000-22300-5650000-110 TECHNOLOGY TEACHING SOFTWA	6,630.00	0.00	5,086.00	1,544.00	(0.60)%	1,584.10
436. 1000-0000-22300-5650000-120 TECHNOLOGY TEACHING SOFTWA	1,820.00	346.35	346.35	1,473.65	1.29%	1,450.10
437. 1000-0000-22300-5650000-130 TECHNOLOGY TEACHING SOFTWA	2,180.00	0.00	0.00	2,180.00	3.75%	2,098.10
438. 1000-0000-22300-5650000-900 TECHNOLOGY OTHER - DISTRIC	25,115.00	0.00	18,768.86	6,346.14	25.26%	0.00
439. 1000-0000-22300-5734000-110 TECHNOLOGY HARDWARE - HO	6,130.00	0.00	3,506.86	2,623.14	42.79%	0.00
440. 1000-0000-22300-5734000-120 TECHNOLOGY TEACHING HARDWA	7,120.00	0.00	4,918.28	2,201.72	30.92%	0.00
441. 1000-0000-22300-5734000-130 TECHNOLOGY TEACHING HARDWA	12,299.00	0.00	11,005.74	1,293.26	10.51%	0.00
442. 1000-0000-22400-5600000-900 ACADEMIC ASSESSMENT SUPPLI	5,412.50	0.00	4,500.00	912.50	16.85%	0.00
Subtotal Staff & Student Sppt	**$473,723.50**	**$31,858.46**	**$152,117.12**	**$321,606.38**	**65.94%**	**$9,207.82**
Subtotal Other Instruction						
443. 1000-9100-10000-5150000-110 CO-CURRICULAR STIPENDS - HO	7,700.00	0.00	200.00	7,500.00	97.40%	0.00
444. 1000-9100-10000-5200000-110 CO-CURRICULAR STIPEND BENE	950.00	0.00	10.05	939.95	98.94%	0.00
445. 1000-9100-10000-5230000-110 RETIREMENT	0.00	0.00	29.12	(29.12)	---	0.00
446. 1000-9100-10000-5600000-110 NON INSTRUCTIONAL SUPPLIE	4,680.00	0.00	0.00	4,680.00	100.00%	0.00
447. 1000-9200-10000-5154000-110 ATHLETIC DIRECTOR STIPEND	3,500.00	0.00	0.00	3,500.00	100.00%	0.00
448. 1000-9200-10000-5154010-110 COACHING STIPEND - HOLBROO	23,100.00	0.00	0.00	23,100.00	100.00%	0.00
449. 1000-9200-10000-5200000-110 COACHING STIPENDS - BENEFIT	2,000.00	0.00	0.00	2,000.00	100.00%	0.00
450. 1000-9200-10000-5500000-110 DUES & FEES	9,115.00	0.00	120.00	8,995.00	97.24%	131.00
451. 1000-9200-10000-5600000-110 ATHLETIC SUPPLIES	6,275.00	0.00	0.00	6,275.00	100.00%	0.00
452. 1000-9200-27000-5118040-900 DRIVER WAGES	3,950.00	0.00	0.00	3,950.00	100.00%	0.00
453. 1000-9200-27000-5208000-900 Trans BENEFITS	325.00	0.00	0.00	325.00	100.00%	0.00

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Subtotal Other Instrn	**$61,595.00**	**$0.00**	**$359.17**	**$61,235.83**	**99.20%**	**$131.00**
Facilities						
454. 1000-0000-26000-5430010-110 CONTRACTED SERVICES & REPA	54,000.00	8,178.62	21,480.67	32,519.33	23.29%	19,940.14
455. 1000-0000-26000-5430010-120 CONTRACTED SERVICES & REPA	35,000.00	545.21	7,072.83	27,927.17	57.06%	7,953.07
456. 1000-0000-26000-5430010-130 CONTRACTED SERVICES & REPA	50,000.00	1,192.75	10,924.09	39,075.91	55.39%	11,380.47
457. 1000-0000-26000-5431020-110 SNOW REMOVAL - HOLBROOK	6,000.00	0.00	0.00	6,000.00	100.00%	0.00
458. 1000-0000-26000-5431020-120 SNOW REMOVAL - EDDINGTO	5,500.00	0.00	0.00	5,500.00	100.00%	0.00
459. 1000-0000-26000-5431020-130 SNOW REMOVAL - HOLDEN	5,500.00	0.00	0.00	5,500.00	100.00%	0.00
460. 1000-0000-26000-5431025-110 TRASH REMOVAL - HOLBROO	5,000.00	0.00	1,610.00	3,390.00	29.20%	1,930.00
461. 1000-0000-26000-5431025-120 TRASH REMOVAL - EDDINGTO	3,750.00	0.00	1,610.00	2,140.00	5.60%	1,930.00
462. 1000-0000-26000-5431025-130 TRASH REMOVAL - HOLDEN	3,750.00	0.00	1,610.00	2,140.00	5.60%	1,930.00
463. 1000-0000-26001-5118000-900 Maint Dir Wages	33,978.50	2,663.62	11,886.51	22,091.99	65.01%	0.00
464. 1000-0000-26001-5208000-900 OTHER EE BENEFITS	450.00	225.22	1,235.12	(785.12)	(174.47)%	0.00
465. 1000-0000-26001-5208010-900 REGULAR E/E - HEALTH	4,747.50	395.56	1,582.28	3,165.22	66.67%	0.00
466. 1000-0000-26001-5208015-900 REGULAR E/E - DENTAL	0.00	18.74	74.97	(74.97)	---	0.00
467. 1000-0000-26001-5218015-900 Dental	225.00	0.00	0.00	225.00	100.00%	0.00
468. 1000-0000-26001-5238000-900 RETIREMENT CONT./REGULAR	0.00	79.90	356.60	(356.60)	---	0.00
469. 1000-0000-26100-5118020-110 CUSTODIAL WAGES - HOLBROO	99,508.00	6,669.20	34,152.20	65,355.80	65.67%	0.00
470. 1000-0000-26100-5118020-120 CUSTODIAL WAGES - EDDINGTO	69,320.00	4,617.00	22,689.00	46,631.00	67.26%	0.00
471. 1000-0000-26100-5118020-130 CUSTODIAL WAGES - HOLDEN	65,670.00	4,597.90	22,132.90	43,537.10	66.29%	0.00
472. 1000-0000-26100-5208010-110 CUSTODIAL HEALTH - HOLBROO	23,791.00	1,898.96	8,478.17	15,312.83	64.36%	0.00
473. 1000-0000-26100-5208010-120 CUSTODIAL HEALTH - EDDINGTO	17,991.00	1,498.96	6,020.01	11,970.99	66.53%	0.00
474. 1000-0000-26100-5208010-130 CUSTODIAL HEALTH - HOLDE	17,991.00	1,498.96	5,995.84	11,995.16	66.67%	0.00
475. 1000-0000-26100-5208015-110 CUSTODIAL DENTAL - HOLBROO	0.00	55.84	409.23	(409.23)	---	0.00
476. 1000-0000-26100-5208015-120 CUSTODIAL DENTAL - EDDINGTO	0.00	13.96	97.72	(97.72)	---	0.00
477. 1000-0000-26100-5208015-130 CUSTODIAL DENTAL - HOLDE	0.00	55.84	223.36	(223.36)	---	0.00
478. 1000-0000-26100-5208020-110 CUSTODIAL OASDI/MCR -HOLBRO	7,612.00	475.83	2,469.18	5,142.82	67.56%	0.00
479. 1000-0000-26100-5208020-120 CUSTODIAL OASDI/MCR- EDDINGT	5,303.00	341.91	1,690.16	3,612.84	68.12%	0.00
480. 1000-0000-26100-5208020-130 CUSTODIAL OASDI/MCR - HOLDE	5,384.00	339.28	1,642.21	3,741.79	69.49%	0.00

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481. 1000-0000-26100-5208040-110 CUSTODIAL UNEMPLOYMENT -	390.00	6.98	15.02	374.98	96.14%	0.00
482. 1000-0000-26100-5208040-120 CUSTODIAL UNEMPLOYMENT -	275.00	0.00	0.00	275.00	100.00%	0.00
483. 1000-0000-26100-5208040-130 CUSTODIAL UNEMPLOYMENT -	275.00	0.00	13.78	261.22	94.98%	0.00
484. 1000-0000-26100-5208050-110 CUSTODIAL WORKERS COMP. -	5,800.00	1,532.00	2,532.00	3,268.00	0.08%	3,263.00
485. 1000-0000-26100-5208050-120 CUSTODIAL WORKERS COMP. -	3,385.00	500.00	1,500.00	1,885.00	0.00%	1,885.00
486. 1000-0000-26100-5208050-130 CUSTODIAL WORKERS COMP. -	3,392.00	500.00	1,500.00	1,892.00	0.00%	1,892.00
487. 1000-0000-26100-5218015-110 Dental	670.00	0.00	0.00	670.00	100.00%	0.00
488. 1000-0000-26100-5218015-120 Dental	670.00	0.00	0.00	670.00	100.00%	0.00
489. 1000-0000-26100-5218015-130 Dental	670.00	0.00	0.00	670.00	100.00%	0.00
490. 1000-0000-26100-5238000-110 CUSTODIAL RETIREMENT - HOLB	1,000.00	0.00	0.00	1,000.00	100.00%	0.00
491. 1000-0000-26100-5238000-120 CUSTODIAL RETIREMENT - EDDI	1,000.00	0.00	61.83	938.17	93.81%	0.00
492. 1000-0000-26100-5238000-130 CUSTODIAL RETIREMENT - HOLD	600.00	0.00	0.00	600.00	100.00%	0.00
493. 1000-0000-26100-5238020-110 retirement	0.00	0.00	104.72	(104.72)	---	0.00
494. 1000-0000-26100-5238020-130 retirement	0.00	77.61	362.28	(362.28)	---	0.00
495. 1000-0000-26100-5521000-110 BUILDING INSURANCE	19,000.00	0.00	18,980.00	20.00	0.10%	0.00
496. 1000-0000-26100-5600000-110 CUSTODIAL SUPPLIES - HOLBROO	9,000.00	913.90	3,765.48	5,234.52	2.22%	5,034.52
497. 1000-0000-26100-5600000-120 CUSTODIAL SUPPLIES - EDDINGTO	5,500.00	0.00	1,427.83	4,072.17	1.81%	3,972.17
498. 1000-0000-26100-5600000-130 CUSTODIAL SUPPLIES - HOLDE	7,000.00	131.38	2,992.06	4,007.94	2.85%	3,807.94
499. 1000-0000-26100-5622000-110 ELECTRICITY - HOLBROOK	46,000.00	2,450.60	8,201.65	37,798.35	82.17%	0.00
500. 1000-0000-26100-5622000-120 ELECTRICITY - EDDINGTON	25,000.00	1,244.37	4,440.07	20,559.93	82.23%	0.00
501. 1000-0000-26100-5622000-130 ELECTRICITY - HOLDEN	25,000.00	1,439.73	4,844.01	20,155.99	80.62%	0.00
502. 1000-0000-26100-5624024-110 HEATING FUEL - HOLBROOK	40,000.00	0.00	1,346.76	38,653.24	2.50%	37,653.24
503. 1000-0000-26100-5624024-120 HEATING FUEL- EDDINGTON	25,000.00	0.00	1,333.34	23,666.66	4.00%	22,666.66
504. 1000-0000-26100-5624024-130 HEATING FUEL - HOLDEN	24,700.00	2,166.66	3,664.31	21,035.69	19.02%	16,335.69
505. 1000-0000-26200-5430010-110 SAFETY & SECURITY- HOLBROO	5,100.00	19.20	2,030.74	3,069.26	58.26%	97.94
506. 1000-0000-26200-5430010-120 SAFETY & SECURITY - EDDINGTO	0.00	0.00	2,285.00	(2,285.00)	---	0.00
507. 1000-0000-26200-5430033-110 MAINTENANCE PROJECTS - HOL	83,800.00	24,375.00	27,399.70	56,400.30	67.30%	0.00
508. 1000-0000-26200-5430033-130 MAINTENANCE PROJECTS - HOL	150,000.00	0.00	0.00	150,000.00	100.00%	0.00
509. 1000-0000-26200-5511000-950 DEBT SERVICE-LOCAL ONLY	41,624.00	0.00	41,624.00	0.00	0.00%	0.00
510. 1000-0000-26200-5600010-110 MAINTENANCE SUPPLIES - HOLB	7,900.00	435.36	2,933.67	4,966.33	48.05%	1,170.29

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511. 1000-0000-26200-5600010-120 MAINTENANCE SUPPLIES - EDDI	5,550.00	0.00	1,553.05	3,996.95	35.96%	2,000.84
512. 1000-0000-26200-5600010-130 MAINTENANCE SUPPLIES - HOLD	5,550.00	239.32	2,049.82	3,500.18	41.68%	1,186.63
513. 1000-0000-26200-5600012-110 SUPPLIES - ATHLETIC FIELDS - H	9,111.00	0.00	0.00	9,111.00	71.46%	2,600.00
514. 1000-0000-26200-5605000-120 MAINT. EQUIPMENT - EDDINGTO	7,527.00	0.00	7,433.01	93.99	0.02%	92.45
515. 1000-0000-26200-5626026-900 MAINTENANCE FUEL	600.00	0.00	257.86	342.14	57.02%	0.00
Subtotal Facilities	**$1,081,560.00**	**$71,395.37**	**$310,095.04**	**$771,464.96**	**57.57%**	**$148,722.05**
Transportation						
516. 1000-0000-27000-5118040-900 TRANSPORTATION - SALARIES	254,346.00	13,785.46	47,503.32	206,842.68	81.32%	0.00
517. 1000-0000-27000-5118050-900 TRANSPORTATION - MAINTENANC	49,944.00	3,311.40	18,664.01	31,279.99	62.63%	0.00
518. 1000-0000-27000-5208010-900 TRANSPORTATION - HEALTH	75,963.00	4,487.06	14,307.69	61,655.31	81.16%	0.00
519. 1000-0000-27000-5208015-900 TRANSPORTATION - DENTAL	2,010.00	102.72	234.19	1,775.81	88.34%	0.00
520. 1000-0000-27000-5208020-900 TRANSPORTATION - OASDI/MC	23,278.00	1,247.23	4,906.55	18,371.45	78.92%	0.00
521. 1000-0000-27000-5208040-900 TRANSPORTATION - UNEMPLOYEMEN	1,800.00	9.52	43.82	1,756.18	97.56%	0.00
522. 1000-0000-27000-5208050-900 TRANSPORTATION - WORKERS	23,000.00	1,000.00	3,480.00	19,520.00	6.16%	18,101.00
523. 1000-0000-27000-5218015-900 Dental	0.00	5.58	16.74	(16.74)	---	0.00
524. 1000-0000-27000-5238040-900 RETIREMENT	0.00	85.68	304.13	(304.13)	---	0.00
525. 1000-0000-27000-5238050-900 RETIREMENT	0.00	171.45	722.73	(722.73)	---	0.00
526. 1000-0000-27000-5445000-900 LEASE OF GARAGE	25,063.00	0.00	12,531.50	12,531.50	0.00%	12,531.50
527. 1000-0000-27000-5445100-900 Utilities-Bus Garage	8,200.00	153.38	968.65	7,231.35	44.00%	3,622.91
528. 1000-0000-27000-5445200-900 Trash	240.00	0.00	300.00	(60.00)	(116.66)%	220.00
529. 1000-0000-27000-5500000-900 OTHER PURCHASED TRANS. EXP	850.00	317.45	837.37	12.63	(55.72)%	486.33
530. 1000-0000-27000-5500010-900 PHYSICALS & RANDOM DRUG T	4,375.00	190.00	919.25	3,455.75	51.08%	1,220.75
531. 1000-0000-27000-5520000-900 FLEET INSURANCE	9,000.00	0.00	9,717.00	(717.00)	(7.96)%	0.00
532. 1000-0000-27000-5532020-900 TELEPHONE - BUS GARAGE	1,425.00	114.53	343.47	1,081.53	75.89%	0.00
533. 1000-0000-27000-5626000-900 FLEET FUEL	72,000.00	0.00	6,041.99	65,958.01	91.60%	0.00
534. 1000-0000-27000-5670000-900 VEHICLE PARTS & SUPPLIES	50,000.00	4,015.37	18,157.34	31,842.66	37.04%	13,320.32
535. 1000-0000-27000-5831000-900 PURCHASE OF VEHICLES - PRIN	79,118.00	0.00	60,384.16	18,733.84	0.00%	18,733.52
536. 1000-0000-27001-5118000-900 Trans Dir Wages	33,978.50	2,663.62	11,886.51	22,091.99	65.01%	0.00
537. 1000-0000-27001-5208000-900 OTHER EE BENEFITS	3,000.00	225.24	1,235.09	1,764.91	58.83%	0.00

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538. 1000-0000-27001-5208010-900 REGULAR E/E - HEALTH	4,747.50	395.56	1,582.20	3,165.30	66.67%	0.00
539. 1000-0000-27001-5208015-900 REGULAR E/E - DENTAL	0.00	18.76	75.03	(75.03)	---	0.00
540. 1000-0000-27001-5218015-900 Dental	225.00	0.00	0.00	225.00	100.00%	0.00
541. 1000-0000-27001-5238000-900 RETIREMENT CONT./REGULAR	982.00	79.92	356.62	625.38	63.68%	0.00
542. 1000-0000-27500-5118000-900 S/E TRANSPORTAION - WAGES	54,850.00	3,504.79	14,545.00	40,305.00	73.48%	0.00
543. 1000-0000-27500-5208000-900 S/E TRANSPORTATION - BENEFIT	4,816.00	256.31	1,325.39	3,490.61	72.47%	0.00
544. 1000-0000-27500-5208010-900 S/E TRANSPORTATION - HEALT	17,991.00	2,035.79	4,532.28	13,458.72	74.80%	0.00
545. 1000-0000-27500-5208015-900 S/E TRANSPORTATION - DENTA	0.00	55.58	92.51	(92.51)	---	0.00
546. 1000-0000-27500-5218015-900 Dental	670.00	0.00	0.00	670.00	100.00%	0.00
547. 1000-0000-27500-5238000-900 S/E TRANSPORTATION - RETIREME	1,400.00	120.16	374.69	1,025.31	73.23%	0.00
Subtotal Transportation	**$803,272.00**	**$38,352.56**	**$236,389.23**	**$566,882.77**	**62.07%**	**$68,236.33**
All Other						
548. 1000-0000-00000-5900000-900 CONTINGENCY FUND	15,000.00	744.00	806.00	14,194.00	73.33%	3,194.00
Subtotal All Other	**$15,000.00**	**$744.00**	**$806.00**	**$14,194.00**	**73.33%**	**$3,194.00**
TOTAL ALL EXPENSES	**$11,040,755.05**	**$826,408.96**	**$2,399,028.63**	**$8,641,726.42**	**75.61%**	**$293,567.49**
NET REVENUE OVER EXPENSE	**$0.00**	**$(96,889.79)**	**$(592,965.10)**	**$592,965.10**	**---**	**$293,567.49**
Adult Education						
549. 1500-0000-10000-4111400-910 ADULT EDUCATION - LOCAL ON	(511.08)	(85.17)	(170.35)	(340.73)	66.66%	0.00
550. 1500-0000-10000-4111400-920 ADULT EDUCATION - LOCAL ON	(1,163.23)	(96.93)	(290.79)	(872.44)	75.00%	0.00
551. 1500-0000-10000-4111400-930 ADULT EDUCATION - LOCAL ON	(1,945.19)	(162.10)	(486.30)	(1,458.89)	74.99%	0.00
552. 1500-6300-10000-5564000-400 UTC - REGIONAL ADULT ASSESSM	3,619.50	326.61	1,306.44	2,313.06	63.90%	0.00
Subtotal Adult Education	**$0.00**	**$(17.59)**	**$359.00**	**$(359.00)**	**---**	**$0.00**
Transportation for Other Units						
553. 1000-0000-27000-5118040-200 DRIVER WAGES-DEDHAM	0.00	5,158.58	14,776.51	(14,776.51)	---	0.00
554. 1000-0000-27000-5118040-210 DRIVER WAGES	0.00	185.25	982.65	(982.65)	---	0.00
555. 1000-0000-27000-5118040-220 DRIVER WAGES	0.00	0.00	573.30	(573.30)	---	0.00

MSAD63
FY19 Financial Statement

Account Number / Description	Adopted Budget 7/1/2020 - 6/30/2021	Current Period 10/1/2020 - 10/31/2020	Reported Period 7/1/2020 - 10/31/2020	Bal Remg	Percent Remaining 7/1/2020 - 10/31/2020	Encumbrances 7/1/2020 - 10/31/2020
556. 1000-0000-27000-5118040-230 DRIVER WAGES	0.00	234.00	686.30	(686.30)	---	0.00
557. 1000-0000-27000-5118040-235 DRIVER WAGES-Brewer	0.00	1,684.36	3,233.64	(3,233.64)	---	0.00
558. 1000-0000-27000-5202040-200 UNEMPLOYMENT	0.00	73.93	223.24	(223.24)	---	0.00
559. 1000-0000-27000-5202040-210 UNEMPLOYMENT	0.00	2.66	13.99	(13.99)	---	0.00
560. 1000-0000-27000-5202040-230 UNEMPLOYMENT	0.00	0.00	1.27	(1.27)	---	0.00
561. 1000-0000-27000-5208000-235 OTHER EE BENEFITS	0.00	1.41	2.90	(2.90)	---	0.00
562. 1000-0000-27000-5208010-200 REGULAR E/E - HEALTH (DEDHAM	0.00	749.48	2,968.65	(2,968.65)	---	0.00
563. 1000-0000-27000-5208010-235 REGULAR E/E - HEALTH	0.00	112.31	234.66	(234.66)	---	0.00
564. 1000-0000-27000-5208015-200 REGULAR E/E - DENTAL (D)	0.00	27.92	110.59	(110.59)	---	0.00
565. 1000-0000-27000-5208020-200 REGULAR E/E - OASDI/MCR (D)	0.00	315.31	884.91	(884.91)	---	0.00
566. 1000-0000-27000-5208020-210 REGULAR E/E - OASDI/MCR	0.00	11.39	61.35	(61.35)	---	0.00
567. 1000-0000-27000-5208020-220 REGULAR E/E - OASDI/MCR (A)	0.00	0.00	34.84	(34.84)	---	0.00
568. 1000-0000-27000-5208020-235 REGULAR E/E - OASDI/MCR	0.00	125.57	242.18	(242.18)	---	0.00
569. 1000-0000-27000-5208050-200 REGULAR E/E - WORKERS COMP	0.00	0.00	317.00	(317.00)	---	0.00
570. 1000-0000-27000-5218010-220 FICA/MEDI	0.00	0.00	8.13	(8.13)	---	0.00
571. 1000-0000-27000-5218020-230 FICA/MEDI	0.00	17.89	52.45	(52.45)	---	0.00
572. 1000-0000-27000-5238040-200 RETIREMENT	0.00	56.16	239.64	(239.64)	---	0.00
Sub Total Trans to Other Units	**$0.00**	**$8,756.22**	**$25,648.20**	**$(25,648.20)**	---	**$0.00**

MSAD63

Warrant Article Summary Financial YTD

Statement Code: ArtSummFin

Account Number / Description	Revised Budget 7/1/2020 - 6/30/2021	Current Period 10/1/2020 - 10/31/2020	Reported Period 7/1/2020 - 10/31/2020	Encumbrances 7/1/2020 - 10/31/2020	Amount Remaining 7/1/2020 - 10/31/2020	Percent Remaining 7/1/2020 - 10/31/2020	Last Year Period 7/1/2019 - 10/31/2019
Subtotal Regular Instruction	$2,709,167	$208,562	$596,115	$18,827	$2,094,225	77%	$673,549
Subtotal REg 9-12	$3,327,392	$294,965	$473,663	$0	$2,853,729	86%	$401,940
Subtotal Special Education	$1,821,204	$127,012	$347,768	$38,436	$1,435,000	79%	$252,257
Subtotal Staff & Student Sppt	$473,726	$31,857	$152,118	$9,208	$312,400	66%	$172,178
Subtotal Facilities	$1,081,561	$71,397	$310,096	$148,722	$622,743	58%	$283,701
Subtotal Transportation	$803,273	$38,353	$236,390	$68,237	$498,646	62%	$233,218
Sub Total Trans to Other Units	$0	$8,755	$25,649	$0	$(25,649)	---	$16,326
Subtotal System Administration	$334,910	$21,584	$132,726	$5,042	$197,142	59%	$128,536
Subtotal School Administration	$412,932	$31,932	$148,995	$1,775	$262,162	63%	$139,868
Subtotal Other Instrn	$61,595	$0	$359	$131	$61,105	99%	$2,819
Subtotal All Other	$15,000	$744	$806	$3,194	$11,000	73%	$180,889
Subtotal CTE	$0	$0	$0	$0	$0	---	$0
TOTAL ALL EXPENSES	$11,040,760	$835,161	$2,424,685	$293,572	$8,322,503	75%	$2,485,281
NET REVENUE OVER EXPENSE	$11,040,760	$835,161	$2,424,685	$293,572	$8,322,503	75%	$2,485,281

MSAD63
Income Statement Hot Lunch

Report # 25411

Statement Code: hot lunch

Account Number / Description	Current Period 10/1/2020 - 10/31/2020	Reported Period 7/1/2020 - 10/31/2020	Encumbrances 7/1/2020 - 10/31/2020
00000 OVERHEAD			
6000-0000-00000-4162100-950 A La Carte Sales	0.00	(57.00)	0.00
TOTAL 00000 OVERHEAD	**$0.00**	**$(57.00)**	**$0.00**
10000 REGULAR INSTRUCTION			
6000-0000-10000-4161000-950 SCHOOL LUNCH - DAILY CASH SALE	(699.20)	(9,932.76)	0.00
6000-0000-10000-4325000-950 HOT LUNCH - STATE SUBSIDY	(823.22)	(823.22)	0.00
6000-0000-10000-4454900-950 SUMMER FOOD PROG	0.00	(10,215.54)	0.00
TOTAL 10000 REGULAR INSTRUCTION	**$(1,522.42)**	**$(20,971.52)**	**$0.00**
31000 FOOD SERVICE OPERATIONS			
6000-0000-31000-5118000-950 HOT LUNCH - WAGES	6,830.84	25,093.58	0.00
6000-0000-31000-5202040-950 UNEMPLOYMENT	7.01	46.26	0.00
6000-0000-31000-5208000-950 HOT LUNCH - BENEFITS	0.60	307.07	0.00
6000-0000-31000-5208010-950 REGULAR E/E - HEALTH	938.78	3,826.44	0.00
6000-0000-31000-5208015-950 REGULAR E/E - DENTAL	29.04	121.69	0.00
6000-0000-31000-5208020-950 REGULAR E/E - OASDI/MCR	97.54	359.11	0.00
6000-0000-31000-5218000-950 FICA/MEDI	417.05	1,535.63	0.00
6000-0000-31000-5218015-950 Dental	5.58	16.74	0.00
6000-0000-31000-5238000-950 RETIREMENT CONT./REGULAR E/E	4.92	22.18	0.00
6000-0000-31000-5600020-950 SCHOOL LUNCH EQUIPMENT	2,175.00	6,145.00	200.00
6000-0000-31000-5630000-950 HOT LUNCH - FOOD PURCHASES	7,811.41	19,757.39	0.00
6000-0000-31000-5630030-950 SNACK	36.21	534.19	0.00
6000-0000-31000-5631000-950 HOT LUNCH - NON - FOOD PURCHASE	512.69	8,394.03	1,102.46
6000-0000-31000-5890000-950 Repairs	134.00	134.00	66.00
TOTAL 31000 FOOD SERVICE OPERATIONS	**$19,000.67**	**$66,293.31**	**$1,368.46**
31200 A LA CARTE			
6000-0000-31200-5630000-950 A LA CARTE FOOD	0.00	13.38	0.00
TOTAL 31200 A LA CARTE	**$0.00**	**$13.38**	**$0.00**
GRAND TOTAL	**$17,478.25**	**$45,278.17**	**$1,368.46**

RSU #63

a. NEPN/NSBA Code:	**DJ-R**
b. Title:	**Federal Procurement Manual - Administrative Procedures**
c. Author:	**Budget & Finance Committee**
d. Replaces Policy:	**~~NEW~~**
e. Date Approved:	**_________ ~~08/28/2017~~ RSU #63**
f. Previously Approved:	**08/27/2017**
g. Policy Expiration:	**Review as Needed**
h. Responsible for Review:	**Budget & Finance Committee/Policy Committee**
i. Date Reviewed:	**_________ ~~07/26/2017~~ Budget & Finance Committee** **10/20/2020 ~~08/07/2017~~ Policy Committee**
j. References:	**34 CFR Parts 74 and 80 (Education Department General Administrative Regulations ("EDGAR")) (for federal awards made prior to 12/26/2014)** **2 CFR Part 200 (Uniform Administrative Requirements) (for federal awards made on or after 12/26/2014)**

Cross References – **Policy DJ-Bidding/Purchasing**
Policy DJA-Purchasing Authority
Policy DJH-Purchasing and Contracting: Procurement Staff Code of Conduct
Policy GBI-Staff Code of Conduct: Conflict of Interest, Gifts, and Violations
Policy BCC-Nepotism

k. Narrative:

This Federal Procurement Manual governs the procurement and purchase of property, goods, and services using any federal award,[1] in whole or in part, that is subject to the Uniform Grant Guidance, codified at 2 CFR Part 200. The RSU 63 School District (the District) will comply with such requirements.

To the extent necessary or convenient, the Superintendent or his/her designee, will implement further written measures to ensure compliance with these procedures and any applicable federal laws and rules, including any applicable provisions of the Uniform Grant Guidance and the federal award terms and conditions. Any such written measures will be made part of this manual.

I. OVERVIEW

[1] A "federal award" is any federal financial assistance (including cost-reimbursement contracts) that a school unit/district receives either directly from a federal agency or indirectly from a pass-through entity such as the State education department. *See* 2 CFR § 200.38. Most, but not all, federal awards received by the RSU 63 district are subject to the Uniform Grant Guidance. To confirm whether a federal award is subject to the Uniform Grant Guidance, review the terms and conditions of the applicable grant agreement or cooperative agreement and the applicability provisions of the Uniform Grant Guidance, codified at 2 CFR § 200.101.

The (The Board expects all procurements of property, goods, or services made by (the district) using federal awards to be consistent with sound business practices and applicable federal laws and rules, including the Uniform Grant Guidance.

A. These administrative procedures, in combination with the district's written policies—including but not limited to Policy DJ (Bidding/Purchasing) and Policy DJH (Purchasing and Contracting: Procurement Staff Code of Conduct)—are intended to comply with the federal requirement that the district must use its own documented procurement procedures which reflect applicable federal, state, and local laws and regulations; and maintain written standards of conduct covering conflicts of interest—real and perceived—for staff engaged in the selection, awarding, or administration of a contract. (2 CFR § 200.318 (a), (c).)

B. The Superintendent or his/her designee, acting singly, (the "Purchasing Agent") will be responsible for implementing these administrative procedures and will have direction and control over the purchasing of property, goods, and services for the district using federal funds.

C. Wherever these administrative procedures are inconsistent with applicable federal laws and rules, or the terms and conditions of a federal award, the provisions of the applicable federal laws, rules, or award terms and conditions will control.

II. GENERAL PROCUREMENT PROCEDURES

A. **Full and Open Competition.** All procurements must be conducted in a manner that provides full and open competition. Real or perceived unfair advantages will be avoided. Accordingly, the district will not:

1. place unreasonable requirements on firms or vendors to qualify for a procurement,
2. require unnecessary experience or use excessive bonding,
3. use noncompetitive pricing practices between firms or affiliated companies,
4. allow organizational conflicts of interest,
5. specify a "brand name" product without allowing firms or vendors to offer an equal alternate product, or
6. allow any arbitrary action in the procurement process.

To ensure objective contractor performance and eliminate unfair competitive advantage, firms or vendors that develop or draft specifications, requirements, statements of work, invitations for bids, or requests for proposals must be excluded from competing for such procurements. (2 CFR § 200.319(a).)

B. **Responsible Contractors.** The district must award contracts only to responsible contractors who are able to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources. (2 CFR § 200.318(h).)

C. **Oversight of Contractors.** The district must maintain a contract administration and oversight system to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders. (2 CFR § 200.318(b).)

D. **Fostering Economy and Efficiency.** The district must avoid purchasing unnecessary or duplicative items. Consideration should be given to consolidating or breaking out procurements to obtain a more economical purchase, and to using federal surplus equipment and property. Where appropriate, an analysis will be made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach. To foster greater economy and efficiency, consideration should also be given to:

1. entering into state and local intergovernmental agreements or inter-entity agreements where appropriate for procurement or use of common or shared goods and services,
2. using federal excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs, and
3. using value engineering clauses in contracts for construction projects of sufficient size to offer reasonable opportunities for cost reductions. (2 CFR § 200.318(d)-(g).)

E. **Geographical Preferences Prohibited.** The district must conduct Procurement searches and evaluate bids without bias regarding state or local geographical location, except where applicable federal statutes expressly mandate or encourage geographic preference, or when contracting for architectural and engineering (A/E) services, so long as its application leaves an appropriate number of qualified firms to compete for the contract given the nature and size of the project. (2 CFR § 200.319(b).)

F. **Clear and Accurate Technical Requirements.** The district must have written selection procedures for procurements that incorporate a clear and accurate description of the technical requirements for the goods or services to be procured, identify all requirements which offerors must fulfill, and identify all other factors to be used in evaluating solicitations. Technical descriptions:

1. must not, in competitive procurements, contain features which unduly restrict competition;
2. may include a statement of the qualitative nature of the goods or services to be procured;
3. when necessary, must set forth those minimum essential characteristics and standards to which goods or services must conform if they are to satisfy their intended use;
4. should avoid detailed product specifications if possible; and
5. may use a brand name or equivalent description as a means to define

performance or other salient requirements of procurement when it is impractical or uneconomical to make a clear and accurate description of the technical requirements (the specific features of the named brand which must be met by offerors must be clearly stated). (2 CFR § 200.319(c).)

III. PROCUREMENT METHODS AND THRESHOLDS

A. **Methods of Procurement.** The district must use one of the following five methods of procuring goods or services: micro-purchases, small purchases, sealed bids, competitive proposals (a.k.a. requests for proposals), and non-competitive proposals (a.k.a. sole source procurement). (2 CFR § 200.320.)

1. ***Micro-purchases (less than $3,500 as of October 1, 2015).*** Micro-purchases up to the federal micropurchase threshold ($3,500 as of October 1, 2015)[2] may be made without soliciting competitive quotations if the Purchasing Agent considers the price to be reasonable. To the extent practicable, the Purchasing Agent must distribute repurchases equitably among qualified suppliers, vendors, or firms. (2 CFR §§ 200.67, 200.320(a).)
2. ***Small Purchases ($150,000 or less as of October 1, 2015).*** Small purchases up to the federal simplified acquisition threshold ($150,000 as of October 1, 2015)[3] may be made using simple, informal procurement methods and without requiring sealed bids. For any such purchases, the Purchasing Agent must obtain price or rate quotes from an adequate number of qualified vendors or firms (preferably, from at least three qualified vendors or firms). The Purchasing Agent shall document any price or rate quotes received, whether written or oral. (2 CFR §§ 200.88, 200.320(b).)
3. ***Sealed Bids (over $150,000 as of October 1, 2015).*** For purchases in excess of the federal simplified acquisition threshold ($150,000 as of October 1, 2015) where a complete, adequate, and realistic specification or purchase description is available, the Purchasing Agent will issue a notice of written invitation for sealed bids in a manner reasonably calculated to attract qualified bidders and provide the bidders with sufficient response time. The invitation for bids will provide a complete specification of the goods or services to be purchased. Bids will be opened at the time and place prescribed in the invitation for bids. A firm fixed price (lump sum or unit price) contract award will be made in writing to the lowest responsive and responsible bidder whose bid conforms to all material terms and conditions of the invitation to bid. Any or all bids may be rejected if there is a sound documented reason. (2 CFR §§ 200.88, 200.320(c).)

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[2] For procurements utilizing federal funds obtained prior to October 1, 2015, the micro-purchase threshold is $3,000. The threshold is subject to adjustment every five years in the Federal Acquisition Regulations.

[3] For procurements utilizing federal funds obtained prior to October 1, 2015, the simplified acquisition threshold is $100,000. The threshold is subject to adjustment every five years in the Federal Acquisition Regulations.

4. ***Requests for Proposals (over $150,000 as of October 15, 2015).***
For purchases in excess of the simplified acquisition threshold ($150,000 as of October 1, 2015), when conditions are not appropriate for the use of sealed bids because the goods or services sought cannot be defined or specified such that bids will not be comparable, the Purchasing Agent will issue a request for proposals ("RFP") to solicit the goods or services. Typically, the RFP seeks proposals that are evaluated qualitatively such that price is not the primary evaluation criterion. Contracts may be awarded on either a fixed price or cost-reimbursement basis. If this procurement method is used, the following requirements apply:

   a. RFPs must be publicized in a manner reasonably calculated to attract qualified vendors or firms, and RFPs must identify all evaluation factors and their relative importance. Proposals will be reviewed by the Purchasing Agent or a selection committee identified in the RFP. Any response to an RFP must be considered to the maximum extent practical;
   b. Proposals must be solicited from at least two qualified sources; and
   c. The Purchasing Agent will award a contract to the responsible vendor or firm whose proposal is most advantageous to the district with price and other factors considered; however, any and all proposals may be rejected if there is a sound documented reason.

The Purchasing Agent may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, may only be used in procurement of A/E professional services. It cannot be used to purchase other types of services even if A/E firms are a potential source to perform the proposed effort. (2 CFR § 200.320(d).)

5. ***Non-Competitive Proposals (Sole Source); Emergencies.***
Procurements may be made through a non-competitive process (i.e., through the solicitation of a proposal from only one source) only when one or more of the following circumstances apply:

   a. The item is available only from a single source;
   b. An exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
   c. The federal awarding agency or pass-through entity expressly authorizes non-competitive proposals in response to a written request; or
   d. After solicitation of a number of vendors or firms, competition is determined inadequate.

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The Purchasing Agent must document the basis for the sole source procurement by documenting the basis for any exigency or emergency, obtaining express authorization from the federal awarding agency or pass-through entity, or demonstrating a good faith effort on the part of RSU 63 to solicit proposals from a number of sources. (2 CFR §§ 200.320(e), 200.324(b)(2).)

B. Purchases Over $25,000.

For purchases exceeding $25,000, prior to contracting with a vendor, the Purchasing Agent will use the System for Award Management (SAM) to search for the vendor by name, tax identification number, or another characteristic to make sure that the vendor has not been suspended or debarred from performing federally funded work. (2 CFR § 200.205.)

C. Purchases Over the Simplified Acquisition Threshold ($150,000 as of October 1, 2015).

The following additional procedures apply to purchases exceeding the simplified acquisition threshold:

1. ***Cost/Price Analysis.***

   a. The Purchasing Agent must perform a cost or price analysis in connection with every procurement in excess of the simplified acquisition threshold, including contract modifications. The method and degree of analysis depends on the facts surrounding the particular situation, but as a starting point, the Purchasing Agent must make independent estimates before receiving bids or proposals.

   b. The Purchasing Agent must negotiate profit as a separate element of the price for each contract in which there is no price competition and in all cases where cost analysis is performed. To establish a fair and reasonable profit, consideration must be given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work.

   c. Costs or prices based on estimated costs for contracts under a federal award are allowable only to the extent that costs incurred or cost estimates included in negotiated prices would be allowable under Subpart E (Cost Principles) of 2 CFR Part 200. The district may reference its own cost principles that comply with the federal cost principles.

   d. The cost plus a percentage of cost and percentage of construction cost methods of contracting will not be used. (2 CFR § 200.323.)

2. ***Bonding Requirements.*** For construction or facility improvement contracts or subcontracts in excess of the simplified acquisition threshold, the following bonds, or equivalent, are required:

   a. A bid guarantee from each bidder equivalent to 5% of the bid price. The "bid guarantee" must consist of a firm commitment such as a bid bond, certified check, or other negotiable instrument accompanying a bid as assurance that the bidder will, upon acceptance of the bid, execute such contractual documents as may be required within the time specified;

   b. A performance bond on the part of the contractor for 100% of the contract price. A "performance bond" is one executed in connection with a contract to secure fulfillment of all the contractor's obligations under such contract; and

   c. A payment bond on the part of the contractor for 100% of the contract price. A "payment bond" is one executed in connection with a contract to assure payment as required by law of all persons supplying labor and material in the execution of the work provided for in the contract. (2 CFR § 200.325.)

IV. CONTRACTING WITH SMALL & MINORITY BUSINESSES, WOMEN'S BUSINESS ENTERPRISES, AND LABOR SURPLUS AREA FIRMS

The Purchasing Agent must take all necessary affirmative steps to assure that small & minority businesses, women's business enterprises, and labor surplus area firms are used when possible. Affirmative steps must include:

A. Placing qualified small & minority businesses and women's business enterprises on solicitation lists;

B. Assuring that small & minority businesses and women's business enterprises are solicited whenever they are potential sources;

C. Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small & minority businesses and women's business enterprises;

D. Establishing delivery schedules, where the requirement permits, which encourage participation by small & minority businesses and women's business enterprises;

E. Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and

F. Requiring the prime contractor, if subcontracts are to be allowed, to take the affirmative steps listed in paragraphs (A) through (E) of this section.

(2 CFR § 200.321.)

V. CONTRACTS ARISING FROM PROCUREMENTS

A. Contract Administrator. Prior to the execution of a contract funded by a federal award, RSU 63 should name a Contract Administrator. The Contract Administrator shall be responsible for the tasks, technical requirements, service performance, and verification that payments are in compliance with the contract. (2 CFR § 200.319.)

B. Contract Provisions. Any contract entered into between the district and a firm or vendor who is to be compensated using a federal award or a portion thereof must contain the applicable contract provisions described in Appendix I. (2 CFR § 200.326.)

C. Sub-recipient and Contractor Determinations. The district must make case-by-case determinations whether each agreement it makes for the disbursement of federal funds casts the party receiving the funds in the role of a sub-recipient or a contractor. The district shall make this classification using its judgment based on the following factors, as well as any additional guidance supplied by the federal awarding agency:

1. ***Contractors***. A contract is for the purpose of obtaining goods and services for the party's own use and creates a procurement relationship with the contractor. (*See* 2 CFR § 200.22.) Characteristics indicative of a procurement relationship between the district and a contractor are when the contractor provides the goods and services within normal business operations; provides similar goods or services to many different purchasers; normally operates in a competitive environment; provides goods or services that are ancillary to the operation of the federal program; and is not subject to compliance requirements of the federal program as a result of the agreement, though similar requirements may apply for other reasons.
2. ***Sub-recipients***. A sub-award is for the purpose of carrying out a portion of a federal award and creates a federal assistance relationship with the sub-recipient. (*See* 2 CFR § 200.92.) Characteristics which support the classification of a party receiving federal funds as a sub-recipient include when the party determines who is eligible to receive what federal assistance; has its performance measured in relation to whether objectives of a federal program were met; has responsibility for programmatic decision making; is responsible for adherence to applicable federal program requirements specified in the federal award; and, in accordance with its agreement, uses the federal funds to carry out a program for a public purpose specified in authorizing statute, as opposed to providing goods or services for the benefit of the pass-through entity.

   If the party receiving the funds is classified by the district as a sub-recipient, the district must:

   a. Ensure that every sub-award is clearly identified to the sub-recipient as a sub-award and includes the following information:

i Federal Award Identification: Sub-recipient name (which must match the name associated with its unique entity identifier); sub-recipient's unique entity identifier; Federal Award Identification Number (FAIN); federal award date (*see* 2 USC § 200.39) of award to the recipient by the federal agency; sub-award period of performance start and end date; amount of federal funds obligated by this action by the district to the sub-recipient; total amount of federal funds obligated to the sub-recipient by the district including the current obligation; total amount of the federal award committed to the sub-recipient by the district; federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA); name of federal awarding agency, school unit, and contact information for awarding official of the district; CFDA number and name (the district must identify the dollar amount made available under each federal award and the CFDA number at time of disbursement); identification of whether the award is R&D; and indirect cost rate for the federal award (including if the *de minimis* rate is charged per 2 USC § 200.414).

ii. All requirements imposed by the district on the sub-recipient so that the federal award is used in accordance with federal statutes, regulations, and the terms and conditions of the federal award.

iii. Any additional requirements that the district imposes on the sub-recipient so as to meet its own responsibility to the federal awarding agency, including identification of any required financial and performance reports.

iv. An approved federally recognized indirect cost rate negotiated between the sub-recipient and the federal government or, if no such rate exists, either a rate negotiated between the district and the sub-recipient or a *de minimis* indirect cost rate as defined in 2 USC § 200.414(f).

v. A requirement that the subrecipient permit the district and auditors to have access to the subrecipient's records and financial statements as necessary for the district to meet the requirements of 2 USC § 331.

vi. Appropriate terms and conditions concerning closeout of the sub-award.

b. Evaluate each sub-recipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the sub-award for purposes of determining the appropriate sub-recipient monitoring described below, which may include consideration of such factors as: the sub-recipient's prior experience with the same or similar sub-awards; the result of previous audits including whether or not the sub-recipient receives a Single Audit in accordance with Sub-part F—Audit Requirements—of 2 USC Part 200, and the extent to which the same or similar sub-award has been audited as a major program; whether the sub-recipient has new personnel or new or substantially changed systems; and the extent and results of federal awarding agency monitoring.

c. Consider imposing specific sub-award conditions upon a sub-recipient as described in 2 USC § 200.207.

d. Monitor the activities of the sub-recipient as necessary to ensure that the sub-award is used for authorized purposes, in compliance with federal statutes, regulations, and the terms and conditions of the sub-award; and that sub-award performance goals are achieved. The district's monitoring of the sub-recipient must include: reviewing financial and performance reports required by the district; following up and ensuring that the sub-recipient takes timely and appropriate action on all deficiencies pertaining to the federal award provided to the sub-recipient from the district detected through audits, on-site reviews, and other means; and issuing a management decision for audit findings as required by 2 USC § 200.521. Depending on the district's assessment of risk posed by the sub-recipient, the following monitoring tools may be useful to ensure proper accountability and compliance with program requirements and performance goals: providing sub-recipients with training and technical assistance; performing on-site reviews of the sub-recipient's program operations; and arranging for agreed-upon-procedures engagements as described in 2 USC § 200.425 (audit services).

e. Verify that each sub-recipient is audited as required by Part F (Audit Requirements) of 2 USC Part 200 when it is expected that the sub-recipient's federal awards expanded during the respective fiscal year equaled or exceeded the threshold set forth in 2 USC § 200.501.

f. Consider whether the results of the subrecipient's audits, on-site reviews, or other monitoring indicate conditions that necessitate adjustments to the districts own records.

g. Consider taking enforcement action against noncompliant subrecipients as described in 2 USC § 200.338.

(2 CFR §§ 200.330, 200.331.)

VI. RECORDS

A. ***Recordkeeping***. The district must maintain records sufficient to detail the history of procurement. Records must include the following:

1. rationale for the method of procurement,
2. selection of contract type,
3. contract selection or rejection, and
4. the basis for the contract price.

B. ***Record Retention Requirements***. The district must maintain records related to each federal procurement for a period of three years from the date of submission of the final expenditure report or, for federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the federal awarding agency or school unit in the case of a subrecipient. The following exceptions apply:

1. If any litigation, claim, or audit is started before the expiration of the 3-year period, the records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken.
2. When the district is notified in writing by the federal awarding agency, cognizant agency for audit, oversight agency for audit, cognizant agency for indirect costs, or pass-through entity to extend the retention period.
3. Records for real property and equipment acquired with federal funds must be retained for 3 years after final disposition.
4. When records are transferred to or maintained by the federal awarding agency or pass-through entity, the 3-year retention requirement is not applicable to the district.
5. Records for program income transactions after the period of performance. In some cases, federal fund recipients must report program income after the period of performance. Where there is such a requirement, the retention period for the records pertaining to the earning of the program income starts from the end of the district's fiscal year in which the program income is earned.
6. Indirect cost rate proposals and cost allocations plans. This paragraph applies to the following types of documents and their supporting records: indirect cost rate computations or proposals, cost allocation plans, and any similar accounting computations of the rate at which a particular group of costs is chargeable (such as computer usage chargeback rates or composite fringe benefit rates).

7. If the proposal, plan, or other computation is required to be submitted to the federal government (or to the pass-through entity) to form the basis for negotiation of the rate, then the 3-year retention period for its supporting records starts from the date of such submission.
8. If the proposal, plan, or other computation is not required to be submitted to the federal government (or to the pass-through entity) for negotiation purposes, then the 3-year retention period for the proposal, plan, or computation and its supporting records starts from the end of the fiscal year (or other accounting period) covered by the proposal, plan, or other computation.

(2 CFR §§ 200.318(i), 200.333.)

VII. PROTESTS AND CLAIMS

The district is solely responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements of goods or services under federal awards. Except as may be otherwise provided in a written request for proposals or other solicitation of the district, these procedures are available to proposers for the purpose of handling and resolving disputes relating to such procurements, including evaluation and selection, protests of awards, disputes, and claims relating to the selection process and contract award.[4] A protestor must exhaust all of these administrative remedies before pursuing a protest with the federal grant agency or in any court of law. For purposes of this section, the term "proposer" means any person or entity that has submitted a bid or a proposal in response to an RFP or other solicitation to the district, or a person or entity that is a prospective bidder or offeror and who has a demonstrated direct economic interest in the results of the procurement.

A. **Protest Submission Requirements**. To be considered by the district, a protest must be made in writing, supported by sufficient information to enable the protest to be fairly evaluated, and submitted within the time periods set forth herein. At minimum, protests must include: the name, phone number, and address of the protester; identification of the detailed and specific provision(s) of applicable federal or state law which would be allegedly violated by the procurement; copies of all exhibits, evidence, or documents supporting the protest; and a concise description of all remedies or relief requested.

B. **Pre-Award Protests**. Pre-award protests are protests based upon the content of the solicitation documents. Any protest to the terms, conditions, or specifications set forth in a solicitation must be submitted to the Purchasing Agent or the contract administrator, if a contract administrator is identified in the solicitation, within 5 calendar days after the issuance of the solicitation. All such protests will

[4] These protest procedures are not available to contractors or third parties for the purpose of handling and resolving disputes, claims or litigation arising in the course of contract formation or contract administration. Any such disputes, claims or litigation will be handled and resolved in accordance with applicable contract terms, if any, and applicable law.

be considered by the Purchasing Agent, or the contract administrator as appropriate, prior to the solicitation due date, and a written decision will be provided to the protestor. A decision of the Purchasing Agent or contract administrator is final, and no further protest or appeal of the terms, conditions, or specifications of any solicitation will be considered by the School Board.

C. **Protests of Proposal Evaluations and Award Decision**. Proposers shall be notified of any award decision by a written or oral notice of the award. This notice shall be transmitted to each proposer at the address, email address, or telephone number contained in its proposal. Any proposer whose proposal has not lapsed may protest an award decision on any ground arising from the evaluation of proposals or the award decision, but not on any ground specified in the "Pre-Award Protests" category, above. Any such protest must be submitted to the Purchasing Agent or the contract administrator, if a contract administrator is identified in the solicitation, within 3 calendar days after notice of the award. All such protests will be considered by a Protest Review Subcommittee, composed of members selected by the School Board in its sole discretion. A written decision from the Protest Review Subcommittee stating the grounds for allowing or denying the protest shall be transmitted to the protestor before a final contract award is made. A decision of the Protest Review Subcommittee is final, and no further protest or appeal will be considered by the School Board.

(2 CFR § 200.318(k).)

VIII. FEDERAL AWARDING AGENCY OR PASS-THROUGH ENTITY REVIEW

A. The district must make available, upon request of the federal awarding agency or pass-through entity, technical specifications on proposed procurements where the federal awarding agency or pass-through entity believes such review is needed to ensure that the item or service specified is the one being proposed for acquisition. This review generally will take place prior to the time the specification is incorporated into a solicitation document. However, if the district desires to have the review accomplished after a solicitation has been developed, the federal awarding agency or pass-through entity may still review the specifications, with such review usually limited to the technical aspects of the proposed purchase.

B. The district must make available upon request, for the federal awarding agency or pass-through entity pre-procurement review, procurement documents, such as requests for proposals or invitations for bids, or independent cost estimates, when:

1. the districts procurement procedures or operation fails to comply with the procurement standards in 2 CFR Part 200;
2. The procurement is expected to exceed the simplified acquisition threshold and is to be awarded without competition or only one bid or offer is received in response to a solicitation;
3. The procurement, which is expected to exceed the simplified acquisition threshold, specifies a "brand name" product;

4. The proposed contract is more than the simplified acquisition threshold and is to be awarded to other than the apparent low bidder under a sealed bid procurement; or
5. A proposed contract modification changes the scope of a contract or increases the contract amount by more than the simplified acquisition threshold.

The district is exempt from the pre-procurement review in this paragraph if the federal awarding agency or pass-through entity determines that its procurement systems comply with the standards of 2 CFR Part 200.

C. The district may request that its procurement system be reviewed by the federal awarding agency or pass-through entity to determine whether its system meets these standards in order for its system to be certified. Generally, these reviews must occur where there is continuous high-dollar funding, and third-party contracts are awarded on a regular basis.

D. The district may self-certify its procurement system. Such self-certification must not limit the federal awarding agency's right to survey the system. Under a self-certification procedure, the federal awarding agency may rely on written assurances from the district that it is complying with these standards. The district must cite specific policies, procedures, regulations, or standards as being in compliance with these requirements and have its system available for review.

(2 CFR § 200.324.)

IX. EXCEPTIONS TO THESE ADMINISTRATIVE PROCEDURES

The requirements set forth in these administrative procedures do not apply to:

A. Block grants awards authorized by the Omnibus Budget Reconciliation Act of 1981 (including Community Services);

B. Federal awards to local education agencies under 20 U.S.C. 7702-7703b (portions of the Impact Aid program, including federal payments relating to federal acquisition of school property and federal payments for students residing on military installations or Indian lands);

C. Federal awards authorized under the Child Care and Development Block Grant Act of 1990, as amended;

D. ~~Entitlement awards under the National School Lunch Program, Commodity Assistance, Special Meal Assistance, Summer Food Service Program for Children, and Child and Adult Care Food Program of The National School Lunch Act;~~

~~**E.**~~ ~~Entitlement awards under the Special Milk Program, School Breakfast Program,~~

~~and State Administrative Expenses of The Child Nutrition Act of 1966;~~

F. Classes of federal awards identified as exceptions by the Office of Management and Budget; or

G. Any circumstance where the provisions of federal statutes or regulations differ from the provisions of Part 200 of Title 2 of the Code of Federal Register.

(2 C.F.R. §§ 200.101-200.102.)

APPENDIX I. REQUIRED CONTRACT PROVISIONS

All contracts made by RSU 63 (the district) for the procurement of property, goods, or services using a federal award must contain provisions covering the following, as applicable:

I. **Remedies (over $150,000).** Contracts for more than the simplified acquisition threshold (currently $150,000) must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and must provide for such sanctions and penalties as appropriate.

II. **Termination for Cause and Convenience (over $10,000).** All contracts in excess of $10,000 must address termination for cause and for convenience by the district, including the manner by which it will be effected and the basis for settlement.

III. **Equal Employment Opportunity.** Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of "federally assisted construction contract" in 41 CFR Part 60-1.360-1.3 must include the equal opportunity clause provided under 41 CFR 60-1.4(b), in accordance with Executive Order 11246, "Equal Employment Opportunity" (30 FR 12319, 12935, 3 CFR Part, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," and implementing regulations at 41 CFR Part 60, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor."

IV. **Davis-Bacon Act, Copeland "Anti-Kickback" Act (construction contracts over $2,000).** When required by federal program legislation, all prime construction contracts in excess of $2,000 awarded by the district must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 3141-3144 and 3146-3148) as supplemented by Department of Labor regulations (29 CFR Part 5, "*Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction*"). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The district must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The district must report all suspected or reported violations to the Federal Awarding agency. The contracts must also include a provision for compliance with the Copeland "Anti-Kickback" Act (40 U.S.C. 3145), as supplemented by Department of Labor regulations (29 CFR Part 3, "*Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States*"). The Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The district must report all suspected or reported violations to the Federal awarding agency.

V. **Contract Work Hours and Safety Standards Act (over $100,000).** Where applicable, all contracts awarded by the district in excess of $100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous, or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

VI. **Rights to Inventions Made Under a Contract or Agreement.** If the federal award meets the definition of "funding agreement" under 37 CFR § 401.2(a) and the recipient or sub-recipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment, or performance of experimental, developmental, or research work under that "funding agreement," the recipient or sub-recipient must comply with the requirements of 37 CFR Part 401, "*Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements*," and any implementing regulations issued by the awarding agency.

VII. **Clean Air Act; Federal Water Pollution Control Act (over $150,000).** Contracts and sub-grants of amounts in excess of $150,000 must contain a provision that requires compliance with all applicable standards, orders, or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act, as amended (33 U.S.C. 1251-1387). Violations must be reported to the federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

VIII. **Debarment and Suspension**. A contract award (*see* 2 CFR 180.220) must not be made to parties listed on the government-wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR Part 1986 Comp., p. 189) and 12689 (3 CFR Part 1989 Comp., p. 235), "*Debarment and Suspension*." SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.

IX. **Byrd Anti-Lobbying Amendment (over $100,000)**. Contractors that apply or bid for an award exceeding $100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-federal funds that takes place in connection with obtaining any federal award. Such disclosures are forwarded from tier to tier up to the non-federal award.