SHEBOYGAN AREA SCHOOL DISTRICT

Tuesday, January 13, 2026
Time: 6:00 p.m. – 6:15 p.m.
CHAIR: Ms. Ruiz-Harrison
MEMBERS: Ms. Boehmer, Vice Chair
Ms. Donohue
Mr. Madden

Note: This meeting will be held in the Superintendent's Conference Room

**Starting/ending times may vary*

(A quorum of the Board may be present)

The Finance and Budget Committee meeting will be held in the Superintendent's Conference Room, 3330 Stahl Road, Sheboygan, Wisconsin, on **Tuesday, January 13, 2026, at 6:00 p.m.** The following items will be presented for consideration at that time:

Please note that some Board members may be participating in this Board meeting via teleconference or other remote access technology. Members of the public who attend the meeting will be able to hear any open session dialogue between such members and the Board members present in the Superintendent's Conference Room.

REPORT TO THE FINANCE & BUDGET COMMITTEE AGENDA

2 min. **1. FUND 41 CAPITAL PROJECTS – Mr. Mark Boehlke** (Action)

Administration recommends the approval of the Fund 41 Capital Projects through November 30, 2025.

2 min. **2. STATEMENT OF CASH FLOW – Mr. Mark Boehlke** (Action)

Administration recommends the approval of the Statement of Cash Flow through November 30, 2025.

2 min. **3. REVENUES & EXPENDITURES REPORTS – Mr. Mark Boehlke** (Action)

Administration recommends the approval of the Revenues & Expenditures reports through November 30, 2025.

1 min. **4. BUDGET REVISIONS & TRANSFERS OF APPROPRIATIONS – Mr. Mark Boehlke** (Action)

Administration recommends the approval of the Budget Revisions and Transfers reports through November 30, 2025.

GENERAL FUND (FUND 10)	**Revised Budget 10-31-25**	**Revised Budget 11-30-25**	**Budget Increase (Decrease)**
REVENUES			
100 Transfers-in	**0.00**	**0.00**	0.00
Local Sources 210 Taxes	27,983,748.00	27,983,748.00	0.00
240 Payments for Services Provided Local Governments	0.00	0.00	0.00
260 Non-Capital Sales	416,282.93	424,086.89	7,803.96
270 School Activity Income	320,773.83	155,503.27	(165,270.56)
280 Interest on Investments	2,268,155.00	2,268,155.00	0.00
290 Other Revenue, Local Sources	203,091.31	205,384.59	2,293.28
Subtotal Local Sources	**31,192,051.07**	**31,036,877.75**	(155,173.32)

Other School Districts Within Wisconsin 340 Payments for Services	**2,495,194.00**	**2,495,194.00**	0.00
Revenue from Intermediate Sources 510 Transit of Aids	**18,173.00**	**18,173.00**	0.00
State Sources 610 State Aid -- Categorical	1,140,774.00	1,140,774.00	0.00
620 State Aid -- General	89,579,870.00	89,579,870.00	0.00
630 DPI Special Project Grants	46,600.00	46,600.00	0.00
640 Payments for Services	143,000.00	143,000.00	0.00
650 Student Achievement Guarantee in Education	1,638,000.00	1,661,838.62	23,838.62
660 Other State Revenue Through Local Units	15,000.00	15,000.00	0.00
690 Other Revenue	8,074,866.00	8,074,866.00	0.00
Subtotal State Sources	**100,638,110.00**	**100,661,948.62**	23,838.62
Federal Sources 710 Transit of Aids	113,573.00	132,759.00	19,186.00
730 DPI Special Project Grants	2,093,755.46	2,132,105.46	38,350.00
750 IASA Grants	2,377,081.00	2,377,081.00	0.00
780 Other Federal Revenue Through State	300,000.00	300,000.00	0.00
790 Other Revenue from Federal Sources	0.00	0.00	0.00
Subtotal Federal Sources	**4,884,409.46**	**4,941,945.46**	57,536.00
Other Financing Sources 860 Compensation, Fixed Assets	**14,007.00**	**14,007.00**	0.00
Other Revenues 960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	100,000.00	100,000.00	0.00
990 Miscellaneous	324,108.15	324,108.15	0.00
Subtotal Other Revenues	**424,108.15**	**424,108.15**	0.00
TOTAL REVENUES	**139,666,052.68**	**139,592,253.98**	(73,798.70)
EXPENDITURES	**Revised Budget 10-31-25**	**Revised Budget 11-30-25**	**Budget Increase (Decrease)**
Instruction 110 000 Undifferentiated Curriculum	24,121,329.00	24,933,654.37	812,325.37
120 000 Regular Curriculum	31,480,163.25	31,858,313.21	378,149.96
130 000 Vocational Curriculum	3,096,993.15	3,431,249.48	334,256.33
140 000 Physical Curriculum	3,030,572.00	3,035,894.00	5,322.00
160 000 Co-Curricular Activities	1,439,282.80	1,477,053.37	37,770.57
170 000 Other Special Needs	512,660.00	512,584.00	(76.00)
Subtotal Instruction	**63,681,000.20**	**65,248,748.43**	1,567,748.23
Support Sources 210 000 Pupil Services	6,674,154.46	6,981,431.37	307,276.91
220 000 Instructional Staff Services	4,462,076.85	6,096,040.07	1,633,963.22
230 000 General Administration	1,758,861.15	1,944,961.15	186,100.00
240 000 School Building Administration	7,946,748.45	8,813,021.55	866,273.10
250 000 Business Administration	16,268,420.40	16,433,488.86	165,068.46
260 000 Central Services	553,436.00	798,144.00	244,708.00
270 000 Insurance & Judgments	1,403,861.00	1,403,861.00	0.00
280 000 Debt Services	1,700.00	1,700.00	0.00

290 000 Other Support Services	2,337,915.00	2,453,063.00	115,148.00
Subtotal Support Sources	**41,407,173.31**	**44,925,711.00**	3,518,537.69
Non-Program Transactions 410 000 Inter-fund Transfers	14,039,919.00	14,039,919.00	0.00
430 000 Instructional Service Payments	20,538,035.17	20,549,007.87	10,972.70
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	**34,577,954.17**	**34,588,926.87**	10,972.70
TOTAL EXPENDITURES	**139,666,127.68**	**144,763,386.30**	5,097,258.62

SPECIAL EDUCATION (FUND 27)	**Revised Budget 10-31-25**	**Revised Budget 11-30-25**	**Change in Budget**
TOTAL REVENUES	**25,400,405.26**	**25,484,779.13**	84,373.87
100 000 Instruction	21,250,436.26	21,300,686.26	50,250.00
200 000 Support Services	4,099,969.00	4,184,092.87	84,123.87
400 000 Non-Program Transactions	50,000.00	0.00	(50,000.00)
TOTAL EXPENDITURES	**25,400,405.26**	**25,484,779.13**	84,373.87

1 min. **5. INTRODUCTION (FIRST READING) OF REVISED BOARD OF EDUCATION POLICY 7440.03 – SMALL UNMANNED AIRCRAFT SYSTEMS (sUAS) – Mr. Mark Boehlke** (Discussion/Possible Action)

Administration recommends the introduction (first reading) of the following revised policy:
- Policy 7440.03 – Property; Small Unmanned Aircraft Systems (sUAS)

1 min. **6. INTRODUCTION (FIRST READING) OF REVISED BOARD OF EDUCATION POLICY 7450 – PROPERTY INVENTORY – Mr. Mark Boehlke (**Discussion/Possible Action)

Administration recommends the introduction (first reading) of the following revised policy:
- Policy 7450 – Property; Property Inventory

1 min. **7. INTRODUCTION (FIRST READING) OF REVISED BOARD OF EDUCATION POLICY 7455 – ACCOUNTING SYSTEM FOR CAPITAL ASSETS – Mr. Mark Boehlke** (Discussion/Possible Action)

Administration recommends the introduction (first reading) of the following revised policy:
- Policy 7455 – Property; Accounting System for Capital Assets

1 min. **8. GIFTS – Mr. Mark Boehlke** (Action)

Administration presents the following list of gifts to the District, requesting approval for those $2,500 and greater.

Gift	Donor	Building/Program	Amount
For Information			
Monetary	Robert/Barbara Nimz	South/Wrestling	20.00
Monetary	Andrew/Amanda Denson	North/Boys Socer	30.00
Monetary	Jose Nazario Reyes	North/Boys Soccer	100.00
Monetary	Carol Van Hooser	SASD McKinney-Vento Program	100.00
Monetary	Lindsay Krell	SASD McKinney-Vento Program	120.00
Monetary	Annelle Anderson	North/Library	150.00
Student Model Trombone	Elizabeth Madgwick	Horace Mann/Band	150.00
Monetary	Rockline Industries	North/Wrestling	250.00
Monetary	Leading Edge Fundraising	North/Boys Soccer	348.00
Monetary	Vollrath Company	Central High	500.00
¾ String Bass	Kris Howley	Farnsworth/Orchestra	800.00
Monetary	William Becker	South/Wrestling	1,000.00
Monetary	Melei, Petsche & Spencer, LTD	North/Boys Soccer	1,000.00
Monetary	Knights of Columbus	North/Choir	300.00
Monetary	Sheboygan Evening Lions Club	North/Choir	200.00
Monetary	Michael Huibregtse	Sheboygan Theatre Company	250.00

Monetary	Jim/Ellen Danielsen	Sheboygan Theatre Company	50.00
Monetary	Kohler Company	Sheboygan Theatre Company	150.00
Monetary	Judy Gutschow	Sheboygan Theatre Company	50.00
Monetary	Matthew/Denice Klett	Sheboygan Theatre Company	150.00
Monetary	Jackie Blindauer	Sheboygan Theatre Company	405.00
Monetary	Rockline Industries	Sheboygan Theatre Company	500.00
Monetary	Michael Roehl	Sheboygan Theatre Company	125.00
Monetary	Kao Xiong	Sheboygan Theatre Company	100.00
Monetary	Laurie Turner	Sheboygan Theatre Company	59.42
Monetary	Larry/Cindy Huhn	Sheboygan Theatre Company	100.00
Monetary	Randy Stache	Sheboygan Theatre Company	59.42
Monetary	Paul/Sheila Ryan	Sheboygan Theatre Company	500.00
Monetary	Kathleen Beuttenmueller	Sheboygan Theatre Company	100.00
Monetary	Linda Diedrich	Sheboygan Theatre Company	60.00
Monetary	Sheb Performing Arts Fdtn DBA Community Playlist	Sheboygan Theatre Company	1,500.00
Monetary	Charles/Carrie Green	Sheboygan Theatre Company	100.00
Monetary	Cathy Jacoby	Sheboygan Theatre Company	59.42
Monetary	Elizabeth Cardimona	Sheboygan Theatre Company	55.00
Monetary	Tim/Sandra Lorenz	Sheboygan Theatre Company	100.00
Monetary	Ralph/Alice Maffongelli	Sheboygan Theatre Company	25.00
Monetary	Amy Warren	Sheboygan Theatre Company	250.00
Monetary	Robert Klitzke	Sheboygan Theatre Company	25.00
Monetary	Patty Chapman	Sheboygan Theatre Company	55.00
Monetary	Laura/Jim Conklin	Sheboygan Theatre Company	150.00

Action

Monetary	Richard/Julie Leonhard	North/Red Raider Robotics	2,500.00

Sheboygan Area School District
Captial Improvements
Revenues and Expenditures
July 1, 2025 thru November 30, 2025

	2025-26 Original Budget	2025-26 Revised Budget	2025-26 FYTD Activity	2025-26 Remaining Balance
REVENUES				
Tax Levy	1,500,000	1,500,000	1,500,000	
Interest	10,000	10,000	18,276	
Prior Year Carryover		1,609,894		
TOTAL REVENUE	**1,510,000**	**3,119,894**	**1,518,276**	
EXPENDITURES				
Projects				
774 ADA	-	7,000	-	7,000
775 Asbestos Removal	45,643	68,839	45,643	23,196
776 Assessments	-	-	-	-
777 Athletic Facilities	-	1	-	1
778 Athletic Fields	10,000	39,000	-	39,000
779 Auditoriums	-	-	-	-
780 Blacktop	20,000	161,000	113,296	47,704
781 Bleachers	6,079	6,079	6,078	1
782 Building Envelopes	100,475	125,724	-	125,724
783 Building Renovations	-	-	-	-
784 Door Hardware	20,000	42,001	-	42,001
785 Electrical	-	22,948	943	22,005
786 Facility Upgrades	225,000	663,635	301,328	362,307
787 Fencing	-	-	-	-
788 HVAC	30,000	228,836	121,247	107,589
789 Lighting	10,000	10,001	-	10,001
790 Lockers	-	-	-	-
791 Playgrounds	5,000	38,290	-	38,290
792 Plumbing	133,882	188,206	-	188,206
793 Roofing	903,921	1,518,334	628,427	889,907
794 Security/Fire	-	-	-	-
795 Service Systems	-	-	-	-
TOTAL PROJECTS	**1,510,000**	**3,119,894**	**1,216,962**	**1,902,932**
NET SURPLUS(DEFICIT)	-	(0)	301,314	

STATEMENT OF CASH FLOW

Finance Attach 2

Ending November 30, 2025

	Beginning Balance	Transactions Nov	EOM Nov
ADJUSTED STARTING CASH BALANCE	**98,093,627**	**(7,587,949)**	**70,230,317**
OPERATING FUNDS (Funds 10 & 27)			
REVENUES			
Operating Transfers In		28,145,654	29,305,622
Local Sources		-	-
Inter-district Payments In		-	-
Intermediate Sources		1,672,455	15,467,806
State Sources		400,020	400,072
Federal Sources		83,867	97,874
Other Financing Source		-	-
Other Revenue		22,487	176,628
Total Operating Fund Revenues		30,324,483	45,448,002
EXPENDITURES			
Instruction			
Salaries		4,572,196	13,576,376
Employee Benefits		1,921,321	5,643,651
Purchased Services		214,046	769,872
Non-Capital Objects		104,369	1,228,095
Capital Objects		-	33,695
Other Objects		3,598	52,581
Total Instruction		6,815,530	21,304,270
Support Services			
Salaries		1,616,764	7,474,233
Employee Benefits		843,394	3,654,326
Purchased Services		969,271	4,398,056
Non-Capital Objects		131,908	592,032
Capital Objects		9,428	781,955
Debt Retirement		-	-
Insurance		78,966	748,252
Other Objects		3,168	87,535
Total Support Services		3,652,900	17,736,388
Non-Program Transactions		146,767	2,947,497
Total Operating Fund Expenditures		10,615,197	41,988,155
REVENUES OVER (UNDER) EXPENDITURES		**19,709,286**	**3,459,847**
ALL OTHER FUNDS			
Revenues		2,195,643	3,871,785
Expenditures		892,240	3,504,897
		1,303,402	**366,888**
Less Net Receivables & Payables		(28,600,637)	
End of Month Cash Balance		**70,230,317**	
Fund 49 Red Raider Cash Balance		**-**	
Less OPEB		**(34,649,009)**	
Adjusted Cash Balance		**35,581,309**	
Prior Year - End of Month Cash Balance		**71,087,396**	
Fund 49 Red Raider		**-**	
Less OPEB		**(33,655,316)**	
Adjusted Prior Year Cash Balance		**37,432,080**	

Sheboygan Area School District
General Fund and Special Education Fund
Revenues and Expenditures
July 1, 2025 thru November 30, 2025

	2024-25 Revised Budget	2024-25 FYTD Activity	2024-25 FYTD % of Budget	2024-25 Fiscal Year End	2025-26 Revised Budget	2025-26 FYTD Activity	2025-26 FYTD % of Budget
REVENUES							
Local Sources	26,173,263	24,467,907	93.5%	26,577,996	31,036,878	29,305,622	94.4%
Inter-District Payments	1,899,944	0	0.0%	1,928,160	2,495,194	-	0.0%
Intermediate Sources	18,172	0	0.0%	8,224	18,173	-	0.0%
State Sources	109,542,281	14,878,363	13.6%	110,163,465	109,157,976	15,446,257	14.2%
Federal Sources	8,757,042	400,875	4.6%	8,186,398	7,806,405	400,072	5.1%
Other Financing Sources	27,738	0	0.0%	187,440	14,007	97,874	0.0%
Other Revenue	814,898	229,447	28.2%	475,978	424,108	176,628	41.6%
TOTAL REVENUE	**147,233,339**	**39,976,593**	**27.2%**	**147,527,661**	**150,952,740**	**45,426,452**	**30.1%**
EXPENDITURES							
Instructions							
Salaries	53,681,282	13,395,333	25.0%	54,326,628	55,415,592	13,576,376	24.5%
Employee Benefits	24,002,059	5,282,993	22.0%	23,861,986	24,954,352	5,643,651	22.6%
Purchased Services	1,742,781	682,196	39.1%	1,462,578	1,344,497	769,872	57.3%
Non-Capital Objects	5,628,760	2,050,778	36.4%	4,512,470	4,203,204	1,228,095	29.2%
Capital Objects	165,311	37,994	23.0%	146,146	61,669	33,695	54.6%
Other Objects	324,269	72,902	22.5%	153,537	570,121	52,581	9.2%
Total Instruction	**85,544,462**	**21,522,195**	**25.2%**	**84,463,345**	**86,549,435**	**21,304,270**	**24.6%**
Support Services							
Salaries	20,045,995	7,194,445	35.9%	20,033,320	20,476,183	7,474,233	36.5%
Employee Benefits	9,971,967	3,441,520	34.5%	10,442,869	10,334,980	3,654,326	35.4%
Purchased Services	13,242,247	4,282,867	32.3%	11,442,291	10,870,830	4,398,056	40.5%
Non-Capital Objects	2,645,603	481,266	18.2%	1,571,295	1,869,996	592,032	31.7%
Capital Objects	1,533,889	212,054	13.8%	583,254	592,617	781,955	131.9%
Debt Retirement	1,700	0	0.0%	336,891	1,700	-	0.0%
Insurance	1,247,473	666,607	53.4%	1,177,885	1,403,861	748,252	53.3%
Other Objects	1,597,204	81,421	5.1%	145,373	3,559,636	87,535	2.5%
Total Support Services	**50,286,078**	**16,360,181**	**32.5%**	**45,733,178**	**49,109,804**	**17,736,388**	**36.1%**
Non-Program Transactions	**19,022,911**	**2,848,780**	**15.0%**	**19,633,079**	**20,549,008**	**2,947,497**	**14.3%**
TOTAL EXPENDITURES	**154,853,451**	**40,731,156**	**26.3%**	**149,829,603**	**156,208,246**	**41,988,155**	**26.9%**
NET SURPLUS/(DEFICIT)	**(7,620,112)**	**(754,564)**		**(2,301,942)**	**(5,255,506)**	**3,438,298**	

Sheboygan Area School District
Nutritional Services Fund
Revenues & Expenditures
July 1, 2025 thru November 30, 2025

	2024-25 Original Budget	2024-25 FYTD Actiity	2024-25 FYTD % of Budget	2024-25 Fiscal Year End	2025-26 Original Budget	2025-26 FYTD Activity	2025-26 Fiscal % of FYTD % of
REVENUES							
100 Operating Transfers In	-	-		-	-	-	0.0%
200 Local Sources	371,800	94,433	25.4%	244,700	372,150	63,403	0.0%
600 State Sources	115,000	-	0.0%	88,845	120,000	-	0.0%
700 Federal Sources	6,076,480	1,214,808	20.0%	5,334,034	6,146,986	1,277,562	0.0%
800 Other Financing Sources	9,000	500	0.0%	500	3,500	-	0.0%
900 Other Revenue	-	-	0.0%	118	-	-	0.0%
TOTAL REVENUE	6,572,280	1,309,741	19.9%	5,668,197	6,642,636	1,340,965	20.2%
EXPENDITURES							
100 Salaries	1,679,339	484,203	28.8%	1,573,685	1,633,392	478,327	29.3%
200 Employee Benefits	554,628	153,140	27.6%	578,339	596,894	172,858	29.0%
300 Purchased Services	176,174	81,131	46.1%	128,721	184,250	84,801	46.0%
400 Non-Capital Objects	4,075,069	1,189,648	29.2%	4,059,882	4,063,600	1,169,731	28.8%
500 Capital Objects	20,600	9,779	47.5%	13,642	100,000	4,713	4.7%
600 Principal	-	-	0.0%	844	-	-	0.0%
700 Insurance	55,000	-	0.0%	56,413	55,000	-	0.0%
900 Other Objects	11,470	7,365	64.2%	10,831	9,500	7,386	77.7%
TOTAL EXPENDITURES	6,572,280	1,925,266	29.3%	6,422,357	6,642,636	1,917,817	28.9%
NET SURPLUS/(DEFICIT)	0	(615,525)		(754,160)	-	(576,852)	

BUDGET REVISIONS
NOVEMBER 2025

	LOCATION	OBJECT	FUNCTION	PROJECT	DESCRIPTION		
FROM:					CARRYOVER	762,184	
FROM:	GRANT	STATE SAGE A	DISTRICT-WIDI	AGR	2025-26 AGR BUDGET ALLOCATIONS	19,830	
FROM:	LONGFELLOW	STATE SAGE A	DISTRICT-WIDI	AGR	2025-26 AGR BUDGET ALLOCATIONS	16,293	
FROM:	SHERIDAN	STATE SAGE A	DISTRICT-WIDI	AGR	2025-26 AGR BUDGET ALLOCATIONS	15,301	
TO:	LONGFELLOW	SUPPLIES	UNDIFF CURR	AGR	2025-26 AGR BUDGET ALLOCATIONS		261,531
TO:	JEFFERSON	SUPPLIES	UNDIFF CURR	AGR	2025-26 AGR BUDGET ALLOCATIONS		204,276
TO:	GRANT	SUPPLIES	UNDIFF CURR	AGR	2025-26 AGR BUDGET ALLOCATIONS		188,659
TO:	SHERIDAN	SUPPLIES	UNDIFF CURR	AGR	2025-26 AGR BUDGET ALLOCATIONS		131,558
TO:	JEFFERSON	STATE SAGE A	DISTRICT-WIDI	AGR	2025-26 AGR BUDGET ALLOCATIONS		27,585
						813,608	813,608
FROM:	WILSON	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	WILSON REGISTRATION FEES	14	
TO:	WILSON	PRINTING AND	YEARBOOK	ST ACTIVITI	WILSON REGISTRATION FEES		14
FROM:	NORTH HIGH	ED PROG SALE	DISTRICT-WIDI	ST ACTIVITI	NORTH SCHOOL STORE	98	
TO:	NORTH HIGH	ITEMS FOR RES	MARKETING EI	CTE GRANT	NORTH SCHOOL STORE		98
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	NORTH REGISTRATION FEES	50	
TO:	NORTH HIGH	SUPPLIES	RRM ROBOTICS	ST ACTIVITI	NORTH REGISTRATION FEES		50
FROM:	G WARRINER F	ED PROG SALE	DISTRICT-WIDI	ST ACTIVITI	SOUTH SCHOOL STORE	111	
TO:	SOUTH HIGH	ITEMS FOR RES	TECHNOLOGY	ST ACTIVITI	SOUTH SCHOOL STORE		111
FROM:	SOUTH HIGH	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	SOUTH REGISTRATION FEES	65	
TO:	SOUTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	SOUTH REGISTRATION FEES		65
FROM:	SOUTH HIGH	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	SOUTH REGISTRATION FEES	872	
TO:	SOUTH HIGH	PAYMENT TO S	GEN TUITION,	ST ACTIVITI	SOUTH REGISTRATION FEES		612
TO:	SOUTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	SOUTH REGISTRATION FEES		260
						872	872
FROM:	SOUTH HIGH	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	SOUTH REGISTRATION FEES	198	
TO:	SOUTH HIGH	PAYMENT TO S	GEN TUITION,	ST ACTIVITI	SOUTH REGISTRATION FEES		198

	LOCATION	OBJECT	FUNCTION	PROJECT	DESCRIPTION		
FROM:	NORTH HIGH	ED PROG SALE	DISTRICT-WIDI	ST ACTIVITI	NORTH SCHOOL STORE	109	
TO:	NORTH HIGH	ITEMS FOR RES	MARKETING EI	CTE GRANT	NORTH SCHOOL STORE		109
FROM:	G WARRINER F	ED PROG SALE	DISTRICT-WIDI	ST ACTIVITI	SOUTH SCHOOL STORE	53	
TO:	SOUTH HIGH	ITEMS FOR RES	TECHNOLOGY	ST ACTIVITI	SOUTH SCHOOL STORE		53
FROM:	ETUDE MS	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	ETUDE MIDDLE SCHOOL REGISTRATION FEES	30	
TO:	ETUDE MS	SUPPLIES	OTHER REG CU	ST ACTIVITI	ETUDE MIDDLE SCHOOL REGISTRATION FEES		30
FROM:	URBAN	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	URBAN REGISTRATION FEES	9	
TO:	URBAN	SUPPLIES	ST PLANNERS	ST ACTIVITI	URBAN REGISTRATION FEES		9
FROM:	TRANSPORTAT	PUPIL TRAVEL	RESIDENT WEI	AIDABLE	TRANSPORTATION EA'S	4,700	
TO:	TRANSPORTAT	PERM FT EDUC	SPEC TRANSP (	AIDABLE	TRANSPORTATION EA'S		4,000
TO:	TRANSPORTAT	RET-EMPLOYE	SPEC TRANSP (	AIDABLE	TRANSPORTATION EA'S		400
TO:	TRANSPORTAT	SOCIAL SECUR	SPEC TRANSP (	AIDABLE	TRANSPORTATION EA'S		300
						4,700	4,700
FROM:	NORTH HIGH	ED PROG SALE	DISTRICT-WIDI	ST ACTIVITI	NORTH SCHOOL STORE	133	
TO:	NORTH HIGH	ITEMS FOR RES	MARKETING EI	CTE GRANT	NORTH SCHOOL STORE		133
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	NORTH REGISTRATION FEES	97	
TO:	NORTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	NORTH REGISTRATION FEES		75
TO:	NORTH HIGH	PUPIL DUES/FE	HOSA	ST ACTIVITI	NORTH REGISTRATION FEES		17
TO:	NORTH HIGH	SUPPLIES	SMALL ENGINI	ST ACTIVITI	NORTH REGISTRATION FEES		5
						97	97
FROM:	SOUTH HIGH	ED PROG SALE	DISTRICT-WIDI	ST ACTIVITI	SOUTH SCHOOL STORE	154	
TO:	SOUTH HIGH	ITEMS FOR RES	TECHNOLOGY	ST ACTIVITI	SOUTH SCHOOL STORE		154
FROM:	WILSON	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	WILSON REGISTRATION FEES	42	
TO:	WILSON	PRINTING AND	YEARBOOK	ST ACTIVITI	WILSON REGISTRATION FEES		42

	LOCATION	OBJECT	FUNCTION	PROJECT	DESCRIPTION		
FROM:	FARNSWORTH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	FARNSWORTH REGISTRATION FEES	23	
TO:	FARNSWORTH	PRINTING AND	YEARBOOK	ST ACTIVITI	FARNSWORTH REGISTRATION FEES		20
TO:	FARNSWORTH	SUPPLIES	STUD PLANNE	ST ACTIVITI	FARNSWORTH REGISTRATION FEES		3
						23	23
FROM:	NORTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	NORTH SCHOOL STORE	75	
TO:	NORTH HIGH	ITEMS FOR RES	MARKETING E	CTE GRANT	NORTH SCHOOL STORE		75
FROM:	SOUTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	SOUTH SCHOOL STORE	130	
TO:	SOUTH HIGH	ITEMS FOR RES	TECHNOLOGY	ST ACTIVITI	SOUTH SCHOOL STORE		130
FROM:	SOUTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	SOUTH REGISTRATION FEES	263	
TO:	SOUTH HIGH	PAYMENT TO S	GEN TUITION,	ST ACTIVITI	SOUTH REGISTRATION FEES		198
TO:	SOUTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	SOUTH REGISTRATION FEES		65
						263	263
FROM:	SOUTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	SOUTH REGISTRATION FEES	1,784	
TO:	SOUTH HIGH	PAYMENT TO S	GEN TUITION,	ST ACTIVITI	SOUTH REGISTRATION FEES		1,782
TO:	SOUTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	SOUTH REGISTRATION FEES		2
						1,784	1,784
FROM:	SOUTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	SOUTH SCHOOL STORE	337	
TO:	SOUTH HIGH	ITEMS FOR RES	TECHNOLOGY	ST ACTIVITI	SOUTH SCHOOL STORE		337
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	NORTH FCCLA DUES	288	
TO:	NORTH HIGH	PUPIL DUES/FE	FCCLA	ST ACTIVITI	NORTH FCCLA DUES		288
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	NORTH REGISTRATION FEES	147	
TO:	NORTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	NORTH REGISTRATION FEES		75
TO:	NORTH HIGH	SUPPLIES	RRM ROBOTIC	ST ACTIVITI	NORTH REGISTRATION FEES		50
TO:	NORTH HIGH	PUPIL DUES/FE	HOSA	ST ACTIVITI	NORTH REGISTRATION FEES		17
TO:	NORTH HIGH	SUPPLIES	METALS	ST ACTIVITI	NORTH REGISTRATION FEES		5
						147	147
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	NORTH REGISTRATION FEES	37	
TO:	NORTH HIGH	PUPIL DUES/FE	HOSA	ST ACTIVITI	NORTH REGISTRATION FEES		37

	LOCATION	OBJECT	FUNCTION	PROJECT	DESCRIPTION		
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	NORTH MODEL UN FOR MODEL UNITED NATION	40	
TO:	NORTH HIGH	PUPIL DUES/FE	MODEL UN	ST ACTIVITI	NORTH MODEL UN FOR MODEL UNITED NATION		40
FROM:	NORTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	NORTH SCHOOL STORE	269	
TO:	NORTH HIGH	ITEMS FOR RES	MARKETING E	CTE GRANT	NORTH SCHOOL STORE		269
FROM:	NORTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	NORTH SCHOOL STORE	632	
TO:	NORTH HIGH	ITEMS FOR RES	MARKETING E	CTE GRANT	NORTH SCHOOL STORE		632
FROM:	NORTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	NORTH SCHOOL STORE	202	
TO:	NORTH HIGH	ITEMS FOR RES	MARKETING E	CTE GRANT	NORTH SCHOOL STORE		202
FROM:	HORACE MANN	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	HORACE MANN CREDIT CARD RECEIPTS	7	
TO:	HORACE MANN	SUPPLIES	OFFICE OF THE	ST ACTIVITI	HORACE MANN CREDIT CARD RECEIPTS		7
FROM:	NORTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	NORTH SCHOOL STORE	67	
TO:	NORTH HIGH	ITEMS FOR RES	MARKETING E	CTE GRANT	NORTH SCHOOL STORE		67
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	NORTH REGISTRATION FEES	17	
TO:	NORTH HIGH	PUPIL DUES/FE	HOSA	ST ACTIVITI	NORTH REGISTRATION FEES		17
FROM:	SOUTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	SOUTH SCHOOL STORE	129	
TO:	SOUTH HIGH	ITEMS FOR RES	TECHNOLOGY	ST ACTIVITI	SOUTH SCHOOL STORE		129
FROM:	SOUTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	SOUTH REGISTRATION FEES	495	
TO:	SOUTH HIGH	PAYMENT TO S	GEN TUITION,	ST ACTIVITI	SOUTH REGISTRATION FEES		495
FROM:	URBAN	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	URBAN REGISTRATION FEES	25	
TO:	URBAN	PRINTING AND	YEARBOOK	ST ACTIVITI	URBAN REGISTRATION FEES		25
FROM:	HORACE MANN	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	HORACE MANN CREDIT CARD RECEIPTS	6	
TO:	HORACE MANN	SUPPLIES	OFFICE OF THE	ST ACTIVITI	HORACE MANN CREDIT CARD RECEIPTS		6
FROM:	URBAN	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	URBAN REGISTRATION FEES	100	
TO:	URBAN	PRINTING AND	YEARBOOK	ST ACTIVITI	URBAN REGISTRATION FEES		100

	LOCATION	OBJECT	FUNCTION	PROJECT	DESCRIPTION		
FROM:	URBAN	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	URBAN REGISTRATION FEES	25	
TO:	URBAN	PRINTING AND	YEARBOOK	ST ACTIVITI	URBAN REGISTRATION FEES		25
FROM:	SOUTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	SOUTH REGISTRATION FEES	509	
FROM:	SOUTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	SOUTH REGISTRATION FEES	130	
TO:	SOUTH HIGH	PAYMENT TO S	GEN TUITION,	ST ACTIVITI	SOUTH REGISTRATION FEES		509
TO:	SOUTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	SOUTH REGISTRATION FEES		130
						639	639
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	NORTH REGISTRATION FEES	17	
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	NORTH REGISTRATION FEES	5	
TO:	NORTH HIGH	PUPIL DUES/FE	HOSA	ST ACTIVITI	NORTH REGISTRATION FEES		17
TO:	NORTH HIGH	SUPPLIES	SMALL ENGINE	ST ACTIVITI	NORTH REGISTRATION FEES		5
						22	22
FROM:	SOUTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	SOUTH REGISTRATION FEES	396	
TO:	SOUTH HIGH	PAYMENT TO S	GEN TUITION,	ST ACTIVITI	SOUTH REGISTRATION FEES		396
FROM:	NORTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	NORTH SCHOOL STORE	82	
TO:	NORTH HIGH	ITEMS FOR RES	MARKETING E	CTE GRANT	NORTH SCHOOL STORE		82
FROM:	NORTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	NORTH SCHOOL STORE	127	
TO:	NORTH HIGH	ITEMS FOR RES	MARKETING E	CTE GRANT	NORTH SCHOOL STORE		127
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	NORTH REGISTRATION FEES	220	
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	NORTH REGISTRATION FEES	50	
TO:	NORTH HIGH	PAYMENT TO S	CAPP ENROL	ST ACTIVITI	NORTH REGISTRATION FEES		220
TO:	NORTH HIGH	SUPPLIES	RRM ROBOTIC	ST ACTIVITI	NORTH REGISTRATION FEES		50
						270	270
FROM:	NORTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	NORTH SCHOOL STORE	517	
TO:	NORTH HIGH	ITEMS FOR RES	MARKETING E	CTE GRANT	NORTH SCHOOL STORE		517
FROM:	SOUTH HIGH	ED PROG SALE	DISTRICT-WID	ST ACTIVITI	SOUTH SCHOOL STORE	110	
TO:	SOUTH HIGH	ITEMS FOR RES	TECHNOLOGY	ST ACTIVITI	SOUTH SCHOOL STORE		110

	LOCATION	OBJECT	FUNCTION	PROJECT	DESCRIPTION		
FROM:	SOUTH HIGH	ED PROG SALE	DISTRICT-WIDI	ST ACTIVITI	SOUTH SCHOOL STORE	99	
TO:	SOUTH HIGH	ITEMS FOR RES	TECHNOLOGY	ST ACTIVITI	SOUTH SCHOOL STORE		99
FROM:	SOUTH HIGH	OTH SCH ACTI'	DISTRICT-WIDI	ST ACTIVITI	SOUTH REGISTRATION FEES	198	
FROM:	SOUTH HIGH	OTH SCH ACTI'	DISTRICT-WIDI	ST ACTIVITI	SOUTH REGISTRATION FEES	65	
TO:	SOUTH HIGH	PAYMENT TO S	GEN TUITION, '	ST ACTIVITI	SOUTH REGISTRATION FEES		198
TO:	SOUTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	SOUTH REGISTRATION FEES		65
						263	263
FROM:	SOUTH HIGH	ED PROG SALE	DISTRICT-WIDI	ST ACTIVITI	SOUTH SCHOOL STORE	362	
TO:	SOUTH HIGH	ITEMS FOR RES	TECHNOLOGY	ST ACTIVITI	SOUTH SCHOOL STORE		362
FROM:	SOUTH HIGH	OTH SCH ACTI'	DISTRICT-WIDI	ST ACTIVITI	SOUTH REGISTRATION FEES	3,518	
TO:	SOUTH HIGH	PAYMENT TO S	GEN TUITION, '	ST ACTIVITI	SOUTH REGISTRATION FEES		3,518
FROM:	SOUTH HIGH	OTH SCH ACTI'	DISTRICT-WIDI	ST ACTIVITI	SOUTH REGISTRATION FEES	35	
TO:	SOUTH HIGH	PAYMENT TO S	GEN TUITION, '	ST ACTIVITI	SOUTH REGISTRATION FEES		35
FROM:	WILSON	OTH SCH ACTI'	DISTRICT-WIDI	ST ACTIVITI	WILSON REGISTRATION FEES	14	
TO:	WILSON	PRINTING AND	YEARBOOK	ST ACTIVITI	WILSON REGISTRATION FEES		14
FROM:	SHERIDAN	OTH SCH ACTI'	DISTRICT-WIDI	ST ACTIVITI	SHERIDAN CREDIT CARD FEES	5	
TO:	SHERIDAN	PRINTING AND	YEARBOOK	ST ACTIVITI	SHERIDAN CREDIT CARD FEES		5
FROM:	WILSON	OTH SCH ACTI'	DISTRICT-WIDI	ST ACTIVITI	WILSON REGISTRATION FEES	14	
TO:	WILSON	PRINTING AND	YEARBOOK	ST ACTIVITI	WILSON REGISTRATION FEES		14
FROM:	FARNSWORTH	OTH SCH ACTI'	DISTRICT-WIDI	ST ACTIVITI	FARNSWORTH REGISTRATION FEES	20	
FROM:	FARNSWORTH	OTH SCH ACTI'	DISTRICT-WIDI	ST ACTIVITI	FARNSWORTH REGISTRATION FEES	3	
TO:	FARNSWORTH	PRINTING AND	YEARBOOK	ST ACTIVITI	FARNSWORTH REGISTRATION FEES		20
TO:	FARNSWORTH	SUPPLIES	STUD PLANNEI	ST ACTIVITI	FARNSWORTH REGISTRATION FEES		3
						23	23
FROM:	NORTH HIGH	OTH SCH ACTI'	DISTRICT-WIDI	ST ACTIVITI	NORTH REGISTRATION FEES	10	
TO:	NORTH HIGH	SUPPLIES	SMALL ENGINI	ST ACTIVITI	NORTH REGISTRATION FEES		10

	LOCATION	OBJECT	FUNCTION	PROJECT	DESCRIPTION		
FROM:	NORTH HIGH	ED PROG SALE	DISTRICT-WIDI	ST ACTIVITI	NORTH SCHOOL STORE	122	
TO:	NORTH HIGH	ITEMS FOR RES	MARKETING EI	CTE GRANT	NORTH SCHOOL STORE		122
FROM:	SOUTH HIGH	ED PROG SALE	DISTRICT-WIDI	ST ACTIVITI	SOUTH SCHOOL STORE	92	
TO:	SOUTH HIGH	ITEMS FOR RES	TECHNOLOGY	ST ACTIVITI	SOUTH SCHOOL STORE		92
FROM:	SOUTH HIGH	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	SOUTH REGISTRATION FEES	99	
TO:	SOUTH HIGH	PAYMENT TO S	GEN TUITION,	ST ACTIVITI	SOUTH REGISTRATION FEES		99
FROM:	FARNSWORTH	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	FARNSWORTH REGISTRATION FEES	6	
TO:	FARNSWORTH	SUPPLIES	STUD PLANNEI	ST ACTIVITI	FARNSWORTH REGISTRATION FEES		6
FROM:					COOPERATING TEACHER STIPEND	300	
TO:	MADISON	SUPPLIES	UNDIFF CURR	COOP TCHR	COOPERATING TEACHER STIPEND		75
TO:	PIGEON RIVER	SUPPLIES	UNDIFF CURR	COOP TCHR	COOPERATING TEACHER STIPEND		75
TO:	PIGEON RIVER	SUPPLIES	UNDIFF CURR	COOP TCHR	COOPERATING TEACHER STIPEND		75
TO:	HORACE MANI	SUPPLIES	UNDIFF CURR	COOP TCHR	COOPERATING TEACHER STIPEND		75
						300	300
FROM:	ETUDE EL	EMP ANNUITY	DISTRICT-WIDI	REGISTRATI	ETUDE REGISTRATION FEE REVISION	2,840	
FROM:	ETUDE HS	EMP ANNUITY	DISTRICT-WIDI	REGISTRATI	ETUDE REGISTRATION FEE REVISION	899	
FROM:	ETUDE MS	EMP ANNUITY	DISTRICT-WIDI	REGISTRATI	ETUDE REGISTRATION FEE REVISION	720	
TO:	ETUDE EL	SUPPLIES	OFFICE OF THE	NONE PROJI	ETUDE REGISTRATION FEE REVISION		2,840
TO:	ETUDE HS	SUPPLIES	OFFICE OF THE	NONE PROJI	ETUDE REGISTRATION FEE REVISION		899
TO:	ETUDE MS	SUPPLIES	OFFICE OF THE	NONE PROJI	ETUDE REGISTRATION FEE REVISION		720
						4,459	4,459
FROM:	G WARRINER H	EMP ANNUITY	DISTRICT-WIDI	REGISTRATI	WARRINER REGISTRATION FEES REVISION	2,176	
FROM:	G WARRINER M	EMP ANNUITY	DISTRICT-WIDI	REGISTRATI	WARRINER REGISTRATION FEES REVISION	570	
TO:	G WARRINER H	SUPPLIES	OFFICE OF THE	NONE PROJI	WARRINER REGISTRATION FEES REVISION		2,176
TO:	URBAN	SUPPLIES	OFFICE OF THE	NONE PROJI	WARRINER REGISTRATION FEES REVISION		570
						2,746	2,746
FROM:	ETUDE EL	SUPPLIES	OFFICE OF THE	NONE PROJI	ETUDE REGISTRATION FEE REVISION	2,840	
FROM:	ETUDE MS	SUPPLIES	OFFICE OF THE	NONE PROJI	ETUDE REGISTRATION FEE REVISION	720	
FROM:	ETUDE HS	SUPPLIES	OFFICE OF THE	NONE PROJI	ETUDE REGISTRATION FEE REVISION	899	

	LOCATION	OBJECT	FUNCTION	PROJECT	DESCRIPTION		
TO:	ETUDE EL	EMP ANNUITY	DISTRICT-WIDI	REGISTRATI	ETUDE REGISTRATION FEE REVISION		2,840
TO:	ETUDE MS	EMP ANNUITY	DISTRICT-WIDI	REGISTRATI	ETUDE REGISTRATION FEE REVISION		720
TO:	ETUDE HS	EMP ANNUITY	DISTRICT-WIDI	REGISTRATI	ETUDE REGISTRATION FEE REVISION		899
						4,459	4,459
FROM:	G WARRINER F	SUPPLIES	OFFICE OF THE	NONE PROJI	WARRINER REGISTRATION FEES REVISION	2,176	
FROM:	G WARRINER M	SUPPLIES	OFFICE OF THE	NONE PROJI	WARRINER REGISTRATION FEES REVISION	570	
TO:	G WARRINER F	EMP ANNUITY	DISTRICT-WIDI	REGISTRATI	WARRINER REGISTRATION FEES REVISION		2,176
TO:	G WARRINER M	EMP ANNUITY	DISTRICT-WIDI	REGISTRATI	WARRINER REGISTRATION FEES REVISION		570
						2,746	2,746
FROM:	SHERIDAN	UNEMPLOYME	DISTRICT-WIDI	21ST CENT C	READJUST CCLC GRANT TO DPI ALLOCATIONS	14,950	
FROM:	JEFFERSON	UNEMPLOYME	DISTRICT-WIDI	21ST CENT C	READJUST CCLC GRANT TO DPI ALLOCATIONS	13,000	
FROM:	LONGFELLOW	UNEMPLOYME	DISTRICT-WIDI	21ST CENT C	READJUST CCLC GRANT TO DPI ALLOCATIONS	10,400	
TO:	JEFFERSON	CONTRACT SR	CLCC PROG	21ST CENT C	READJUST CCLC GRANT TO DPI ALLOCATIONS		12,350
TO:	SHERIDAN	TEMP PT OTHE	OTHER PUPIL S	21ST CENT C	READJUST CCLC GRANT TO DPI ALLOCATIONS		11,018
TO:	LONGFELLOW	CONTRACT SR	CLCC PROG	21ST CENT C	READJUST CCLC GRANT TO DPI ALLOCATIONS		9,880
TO:	SHERIDAN	EXTRA PAY/OT	CLCC PROG	21ST CENT C	READJUST CCLC GRANT TO DPI ALLOCATIONS		2,142
TO:	SHERIDAN	SOCIAL SECUR	OTHER PUPIL S	21ST CENT C	READJUST CCLC GRANT TO DPI ALLOCATIONS		1,205
TO:	JEFFERSON	TECH HARDWA	OTHER SUPERV	21ST CENT C	READJUST CCLC GRANT TO DPI ALLOCATIONS		650
TO:	SHERIDAN	TEMP PT OTHE	CLCC PROG	21ST CENT C	READJUST CCLC GRANT TO DPI ALLOCATIONS		570
TO:	LONGFELLOW	OTHER NON-CA	OTHER SUPERV	21ST CENT C	READJUST CCLC GRANT TO DPI ALLOCATIONS		520
TO:	SHERIDAN	SOCIAL SECUR	CLCC PROG	21ST CENT C	READJUST CCLC GRANT TO DPI ALLOCATIONS		15
						38,350	38,350
FROM:	SHERIDAN	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	SHERIDAN CREDIT CARD FEES	10	
TO:	SHERIDAN	PRINTING AND	YEARBOOK	ST ACTIVITI	SHERIDAN CREDIT CARD FEES		10
FROM:	NORTH HIGH	ED PROG SALE	DISTRICT-WIDI	ST ACTIVITI	NORTH SCHOOL STORE	111	
TO:	NORTH HIGH	ITEMS FOR RES	MARKETING EI	CTE GRANT	NORTH SCHOOL STORE		111
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	NORTH REGISTRATION FEES	200	
TO:	NORTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	NORTH REGISTRATION FEES		150
TO:	NORTH HIGH	SUPPLIES	RRM ROBOTICS	ST ACTIVITI	NORTH REGISTRATION FEES		50
						200	200

	LOCATION	OBJECT	FUNCTION	PROJECT	DESCRIPTION		
FROM:	SOUTH HIGH	ED PROG SALE	DISTRICT-WIDI	ST ACTIVITI	SOUTH SCHOOL STORE	103	
TO:	SOUTH HIGH	ITEMS FOR RES	TECHNOLOGY	ST ACTIVITI	SOUTH SCHOOL STORE		103
FROM:	SOUTH HIGH	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	SOUTH REGISTRATION FEES	99	
TO:	SOUTH HIGH	PAYMENT TO S	GEN TUITION,	ST ACTIVITI	SOUTH REGISTRATION FEES		99
FROM:	HORACE MANN	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	HORACE MANN CREDIT CARD RECEIPTS	20	
TO:	HORACE MANN	PRINTING AND	YEARBOOK	ST ACTIVITI	HORACE MANN CREDIT CARD RECEIPTS		20
FROM:	URBAN	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	URBAN REGISTRATION FEES	25	
TO:	URBAN	PRINTING AND	YEARBOOK	ST ACTIVITI	URBAN REGISTRATION FEES		25
FROM:	ETUDE HS	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	ETUDE REGISTRATION FEES	30	
TO:	ETUDE HS	SUPPLIES	OTHER REG CU	ST ACTIVITI	ETUDE REGISTRATION FEES		30
FROM:	NORTH HIGH	ED PROG SALE	DISTRICT-WIDI	ST ACTIVITI	NORTH SCHOOL STORE	92	
TO:	NORTH HIGH	ITEMS FOR RES	MARKETING EI	CTE GRANT	NORTH SCHOOL STORE		92
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	NORTH SCHOOL STORE	75	
TO:	NORTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	NORTH SCHOOL STORE		75
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	NORTH REGISTRATION FEES	75	
TO:	NORTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	NORTH REGISTRATION FEES		75
FROM:	SOUTH HIGH	ED PROG SALE	DISTRICT-WIDI	ST ACTIVITI	SOUTH SCHOOL STORE	81	
TO:	SOUTH HIGH	ITEMS FOR RES	TECHNOLOGY	ST ACTIVITI	SOUTH SCHOOL STORE		81
FROM:	SOUTH HIGH	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	SOUTH REGISTRATION FEES	99	
TO:	SOUTH HIGH	PAYMENT TO S	GEN TUITION,	ST ACTIVITI	SOUTH REGISTRATION FEES		99
FROM:	SOUTH HIGH	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	SOUTH REGISTRATION FEES	40	
TO:	SOUTH HIGH	PAYMENT TO S	GEN TUITION,	ST ACTIVITI	SOUTH REGISTRATION FEES		40
FROM:	ETUDE MS	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	ETUDE MIDDLE SCHOOL REGISTRATION FEES	30	
TO:	ETUDE MS	SUPPLIES	OTHER REG CU	ST ACTIVITI	ETUDE MIDDLE SCHOOL REGISTRATION FEES		30

	LOCATION	OBJECT	FUNCTION	PROJECT	DESCRIPTION		
FROM:	ETUDE HS	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	ETUDE REGISTRATION FEES	30	
TO:	ETUDE HS	SUPPLIES	OTHER REG CU	ST ACTIVITI	ETUDE REGISTRATION FEES		30
FROM:	NORTH HIGH	ED PROG SALE	DISTRICT-WIDI	ST ACTIVITI	NORTH SCHOOL STORE	107	
TO:	NORTH HIGH	ITEMS FOR RES	MARKETING EI	CTE GRANT	NORTH SCHOOL STORE		107
FROM:	SOUTH HIGH	ED PROG SALE	DISTRICT-WIDI	ST ACTIVITI	SOUTH SCHOOL STORE	72	
TO:	SOUTH HIGH	ITEMS FOR RES	TECHNOLOGY	ST ACTIVITI	SOUTH SCHOOL STORE		72
FROM:	NORTH HIGH	ED PROG SALE	DISTRICT-WIDI	ST ACTIVITI	NORTH SCHOOL STORE	105	
TO:	NORTH HIGH	ITEMS FOR RES	MARKETING EI	CTE GRANT	NORTH SCHOOL STORE		105
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	NORTH REGISTRATION FEES	150	
TO:	NORTH HIGH	SUPPLIES	RRM ROBOTIC	ST ACTIVITI	NORTH REGISTRATION FEES		150
FROM:	SOUTH HIGH	ED PROG SALE	DISTRICT-WIDI	ST ACTIVITI	SOUTH SCHOOL STORE	151	
TO:	SOUTH HIGH	ITEMS FOR RES	TECHNOLOGY	ST ACTIVITI	SOUTH SCHOOL STORE		151
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	NORTH REGISTRATION FEES	17	
TO:	NORTH HIGH	PUPIL DUES/FE	HOSA	ST ACTIVITI	NORTH REGISTRATION FEES		17
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	NORTH REGISTRATION FEES	75	
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	NORTH REGISTRATION FEES	5	
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	NORTH REGISTRATION FEES	5	
TO:	NORTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	NORTH REGISTRATION FEES		75
TO:	NORTH HIGH	SUPPLIES	SMALL ENGINI	ST ACTIVITI	NORTH REGISTRATION FEES		5
TO:	NORTH HIGH	SUPPLIES	SMALL ENGINI	ST ACTIVITI	NORTH REGISTRATION FEES		5
						85	85
FROM:	NORTH HIGH	ED PROG SALE	DISTRICT-WIDI	ST ACTIVITI	NORTH SCHOOL STORE	203	
TO:	NORTH HIGH	ITEMS FOR RES	MARKETING EI	CTE GRANT	NORTH SCHOOL STORE		203
FROM:	SOUTH HIGH	ED PROG SALE	DISTRICT-WIDI	ST ACTIVITI	SOUTH SCHOOL STORE	576	
TO:	SOUTH HIGH	ITEMS FOR RES	TECHNOLOGY	ST ACTIVITI	SOUTH SCHOOL STORE		576
FROM:	NORTH HIGH	ED PROG SALE	DISTRICT-WIDI	ST ACTIVITI	NORTH SCHOOL STORE	130	
TO:	NORTH HIGH	ITEMS FOR RES	MARKETING EI	CTE GRANT	NORTH SCHOOL STORE		130

	LOCATION	OBJECT	FUNCTION	PROJECT	DESCRIPTION		
FROM:	SOUTH HIGH	ED PROG SALE	DISTRICT-WIDI	ST ACTIVITI	SOUTH SCHOOL STORE	152	
TO:	SOUTH HIGH	ITEMS FOR RES	TECHNOLOGY	ST ACTIVITI	SOUTH SCHOOL STORE		152
FROM:	NORTH HIGH	ED PROG SALE	DISTRICT-WIDI	ST ACTIVITI	NORTH SCHOOL STORE	71	
TO:	NORTH HIGH	ITEMS FOR RES	MARKETING EI	CTE GRANT	NORTH SCHOOL STORE		71
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	NORTH REGISTRATION FEES	750	
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	NORTH REGISTRATION FEES	10	
TO:	NORTH HIGH	PUPIL DUES/FE	MODEL UN	ST ACTIVITI	NORTH REGISTRATION FEES		750
TO:	NORTH HIGH	SUPPLIES	SMALL ENGINI	ST ACTIVITI	NORTH REGISTRATION FEES		10
						760	760
FROM:	SOUTH HIGH	ED PROG SALE	DISTRICT-WIDI	ST ACTIVITI	SOUTH SCHOOL STORE	122	
TO:	SOUTH HIGH	ITEMS FOR RES	TECHNOLOGY	ST ACTIVITI	SOUTH SCHOOL STORE		122
FROM:	NORTH HIGH	ED PROG SALE	DISTRICT-WIDI	ST ACTIVITI	NORTH SCHOOL STORE	135	
TO:	NORTH HIGH	ITEMS FOR RES	MARKETING EI	CTE GRANT	NORTH SCHOOL STORE		135
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	NORTH REGISTRATION FEES	1,000	
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	NORTH REGISTRATION FEES	100	
TO:	NORTH HIGH	PUPIL DUES/FE	MODEL UN	ST ACTIVITI	NORTH REGISTRATION FEES		1,000
TO:	NORTH HIGH	SUPPLIES	RRM ROBOTIC	ST ACTIVITI	NORTH REGISTRATION FEES		100
						1,100	1,100
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	NORTH REGISTRATION FEES	500	
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	NORTH REGISTRATION FEES	75	
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	NORTH REGISTRATION FEES	5	
TO:	NORTH HIGH	PUPIL DUES/FE	MODEL UN	ST ACTIVITI	NORTH REGISTRATION FEES		500
TO:	NORTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	NORTH REGISTRATION FEES		75
TO:	NORTH HIGH	SUPPLIES	SMALL ENGINI	ST ACTIVITI	NORTH REGISTRATION FEES		5
						580	580
FROM:	SOUTH HIGH	ED PROG SALE	DISTRICT-WIDI	ST ACTIVITI	SOUTH SCHOOL STORE	53	
TO:	SOUTH HIGH	ITEMS FOR RES	TECHNOLOGY	ST ACTIVITI	SOUTH SCHOOL STORE		53

	LOCATION	OBJECT	FUNCTION	PROJECT	DESCRIPTION		
FROM:	TOWN OF SHEI	RET-EMP SHR I	DISTRICT-WIDI	NONE PROJI	TAX LEVY DISTRIBUTION	5,352,144	
FROM:	TOWN OF WILS	RET-EMP SHR I	DISTRICT-WIDI	NONE PROJI	TAX LEVY DISTRIBUTION	2,375,228	
FROM:	VILLAGE OF CI	RET-EMP SHR I	DISTRICT-WIDI	NONE PROJI	TAX LEVY DISTRIBUTION	644,730	
FROM:	TOWN OF MOS	RET-EMP SHR I	DISTRICT-WIDI	NONE PROJI	TAX LEVY DISTRIBUTION	299,425	
FROM:	TOWN OF CEN	RET-EMP SHR I	DISTRICT-WIDI	NONE PROJI	TAX LEVY DISTRIBUTION	222,428	
FROM:	VILLAGE OF K	RET-EMP SHR I	DISTRICT-WIDI	NONE PROJI	TAX LEVY DISTRIBUTION	1	
TO:	CITY OF SHEB	RET-EMP SHR I	DISTRICT-WIDI	NONE PROJI	TAX LEVY DISTRIBUTION		8,893,955
						8,893,955	8,893,955
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	NORTH REGISTRATION FEES	75	
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	NORTH REGISTRATION FEES	10	
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	NORTH REGISTRATION FEES	5	
TO:	NORTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	NORTH REGISTRATION FEES		75
TO:	NORTH HIGH	SUPPLIES	RRM ROBOTIC	ST ACTIVITI	NORTH REGISTRATION FEES		10
TO:	NORTH HIGH	SUPPLIES	SMALL ENGINI	ST ACTIVITI	NORTH REGISTRATION FEES		5
						90	90
FROM:	VOCATIONAL I	WORKERS COM	DISTRICT-WIDI	CARL PERKI	CARL PERKINS ADDITIONAL AWARDED FUNDS	19,186	
FROM:	VOCATIONAL I	EQUIPMENT-AI	TECHNOLOGY	CR DEV CON	CARL PERKINS ADDITIONAL AWARDED FUNDS	2,300	
FROM:	VOCATIONAL I	OTHER NON-C/	TECHNOLOGY	CR DEV CON	CARL PERKINS ADDITIONAL AWARDED FUNDS	2,000	
FROM:	VOCATIONAL I	TEMP PT PROF/	INST STAFF TR	CR DEV BM	CARL PERKINS ADDITIONAL AWARDED FUNDS	1,400	
FROM:	VOCATIONAL I	TEMP PT PROF/	CURR DEVELO	CR DEV BM	CARL PERKINS ADDITIONAL AWARDED FUNDS	864	
FROM:	VOCATIONAL I	TEMP PT PROF/	INST STAFF TR	CR DEV HEA	CARL PERKINS ADDITIONAL AWARDED FUNDS	600	
FROM:	VOCATIONAL I	PERSONAL SER	INST STAFF TR	CR DEV ED T	CARL PERKINS ADDITIONAL AWARDED FUNDS	423	
FROM:	VOCATIONAL I	SOCIAL SECUR	INST STAFF TR	CR DEV BM	CARL PERKINS ADDITIONAL AWARDED FUNDS	180	
FROM:	VOCATIONAL I	SOCIAL SECUR	INST STAFF TR	CR DEV HEA	CARL PERKINS ADDITIONAL AWARDED FUNDS	87	
FROM:	VOCATIONAL I	PUPIL DUES/FE	FAMILY & CON	CR DEV HOS	CARL PERKINS ADDITIONAL AWARDED FUNDS	50	
FROM:	VOCATIONAL I	RET-EMPLOYE	INST STAFF TR	CR DEV BM	CARL PERKINS ADDITIONAL AWARDED FUNDS	24	
TO:	VOCATIONAL I	TECH HDWR	TECHNOLOGY	CR DEV MFC	CARL PERKINS ADDITIONAL AWARDED FUNDS		13,000
TO:	VOCATIONAL I	TECH HARDWA	TECHNOLOGY	CR DEV ENC	CARL PERKINS ADDITIONAL AWARDED FUNDS		4,461
TO:	VOCATIONAL I	EQUIP-ADD AS	TECHNOLOGY	CR DEV CON	CARL PERKINS ADDITIONAL AWARDED FUNDS		2,300
TO:	VOCATIONAL I	TOOLS AND IM	TECHNOLOGY	CR DEV TR I	CARL PERKINS ADDITIONAL AWARDED FUNDS		2,000
TO:	VOCATIONAL I	EMPLOYEE TR.	INST STAFF TR	CR DEV MFC	CARL PERKINS ADDITIONAL AWARDED FUNDS		1,090
TO:	VOCATIONAL I	EXTRA PAY/OT	CURR DEVELO	CR DEV BM	CARL PERKINS ADDITIONAL AWARDED FUNDS		864
TO:	VOCATIONAL I	EXTRA PAY/OT	BUSINESS EDU	CR DEV BM	CARL PERKINS ADDITIONAL AWARDED FUNDS		800
TO:	VOCATIONAL I	TEMP PT PROF/	BUSINESS EDU	CR DEV BM	CARL PERKINS ADDITIONAL AWARDED FUNDS		600
TO:	VOCATIONAL I	TEMP PT PROF/	HEALTH OCCU	CR DEV HEA	CARL PERKINS ADDITIONAL AWARDED FUNDS		600

	LOCATION	OBJECT	FUNCTION	PROJECT	DESCRIPTION		
TO:	VOCATIONAL I	TEMP PT PROF/	FAMILY & CON	CR DEV ED T	CARL PERKINS ADDITIONAL AWARDED FUNDS		307
TO:	VOCATIONAL I	SUPPLIES	HEALTH OCCU	CR DEV HEA	CARL PERKINS ADDITIONAL AWARDED FUNDS		300
TO:	VOCATIONAL I	SUPPLIES	TECHNOLOGY	CR DEV VISU	CARL PERKINS ADDITIONAL AWARDED FUNDS		180
TO:	VOCATIONAL I	PUPIL LODGIN(	FIELD TRIPS-C(	CR DEV ENC	CARL PERKINS ADDITIONAL AWARDED FUNDS		155
TO:	VOCATIONAL I	SOCIAL SECUR	BUSINESS EDU	CR DEV BM	CARL PERKINS ADDITIONAL AWARDED FUNDS		108
TO:	VOCATIONAL I	RET-EMPLOYE	BUSINESS EDU	CR DEV BM	CARL PERKINS ADDITIONAL AWARDED FUNDS		96
TO:	VOCATIONAL I	SOCIAL SECUR	HEALTH OCCU	CR DEV HEA	CARL PERKINS ADDITIONAL AWARDED FUNDS		87
TO:	VOCATIONAL I	SOCIAL SECUR	FAMILY & CON	CR DEV ED T	CARL PERKINS ADDITIONAL AWARDED FUNDS		62
TO:	VOCATIONAL I	RET-EMPLOYE	FAMILY & CON	CR DEV ED T	CARL PERKINS ADDITIONAL AWARDED FUNDS		54
TO:	VOCATIONAL I	EMPLOYEE DU	OTH IMPROVEI	CR DEV HOS	CARL PERKINS ADDITIONAL AWARDED FUNDS		50
						27,114	27,114
FROM:					ASSIGNED FUND BALANCE	2,603,235	
TO:	DEPT OF PUPIL	CARRYOVER	OTHER SUPERV	SB MENTAL	SCHOOL BASED MENTAL HEALTH 2024-25 CARR		514,319
TO:	TECHNOLOGY	CARRYOVER	OTHER PUPIL S	NONE PROJE	TECHNOLOGY INSTRUCTIONAL 2024-25 CARRYC		280,596
TO:	SHERIDAN	CARRYOVER	OFFICE OF THE	NONE PROJE	SHERIDAN 2024-25 CARRYOVER		254,159
TO:	CENTRAL HIGI	CARRYOVER	OFFICE OF THE	NONE PROJE	CENTRAL 2024-25 CARRYOVER		227,607
TO:	RESEARCH/EV/	CARRYOVER	EVALUATION	NONE PROJE	RESEARCH & EVALUTAION 2024-25 CARRYOVER		226,405
TO:	ETUDE EL	CARRYOVER	OFFICE OF THE	NONE PROJE	ETUDE CARRYOVER		175,060
TO:	SCIENCE	CARRYOVER	SCIENCE	NONE PROJE	SCIENCE 2024-25 CARRYOVER		120,386
TO:	MATH	CARRYOVER	REG CURR	DIST GOAL-S	DISTRICT GOAL 2024-25 CARRYOVER		108,689
TO:	MAINTENANCI	VEHICLE-REPL	MAINT VEHICL	NONE PROJE	FACILITIES 2024-25 CARRYOVER		65,250
TO:	SOUTH HIGH	CARRYOVER	OFFICE OF THE	NONE PROJE	SOUTH 2024-25 CARRYOVER		59,206
TO:	G WARRINER H	CARRYOVER	OFFICE OF THE	NONE PROJE	WARRINER 2024-25 CARRYOVER		53,682
TO:	LONGFELLOW	CARRYOVER	OFFICE OF THE	NONE PROJE	LONGFELLOW 2024-25 CARRYOVER		52,547
TO:	MATH	CARRYOVER	MATHEMATICS	NONE PROJE	MATH 2024-25 CARRYOVER		51,723
TO:	NORTH HIGH	CARRYOVER	OFFICE OF THE	NONE PROJE	NORTH 2024-25 CARRYOVER		37,640
TO:	MARKETING	CARRYOVER	COMM RELATI	NONE PROJE	MARKETING 2024-25 CARRYOVER		33,259
TO:	FARNSWORTH	CARRYOVER	OFFICE OF THE	NONE PROJE	FARNSWORTH REGISTRATION FEES		30,347
TO:	WILSON	CARRYOVER	OFFICE OF THE	NONE PROJE	WILSON 2024-25 CARRYOVER		29,738
TO:	CHANGE ACAI	CARRYOVER	OFFICE OF THE	NONE PROJE	CHANGE 2024-25 CARRYOVER		28,936
TO:	JACKSON	CARRYOVER	OFFICE OF THE	NONE PROJE	JACKSON 2024-25 CARRYOVER		23,642
TO:	EARLY LEARN	CARRYOVER	OFFICE OF THE	NONE PROJE	ELC 2024-25 CARRYOVER		22,867
TO:	DIRECTOR OF I	CARRYOVER	DIR OF IMPRVM	NONE PROJE	DIR. OF INSTRUCTIONAL 2024-25 CARRYOVER		21,149
TO:	LINCOLN-ERDI	CARRYOVER	OFFICE OF THE	NONE PROJE	READJUST CCLC GRANT TO DPI ALLOCATIONS		20,682
TO:	RESEARCH/EV/	CARRYOVER	EVALUATION	NONE PROJE	RESEARCH & EVALUTAION 2024-25 CARRYOVER		17,403
TO:	COOPER	CARRYOVER	OFFICE OF THE	NONE PROJE	COOPER 2024-25 CARRYOVER		16,820

	LOCATION	OBJECT	FUNCTION	PROJECT	DESCRIPTION		
TO:	CLEVELAND	CARRYOVER	OFFICE OF THE	NONE PROJE	CLEVELAND 2024-25 CARRYOVER		16,509
TO:	JEFFERSON	CARRYOVER	OFFICE OF THE	NONE PROJE	LINCOLN ERDMAN 2024-25 CARRYOVER		15,700
TO:	OFFICE OF SUP	CARRYOVER	OFFICE OF SUP	NONE PROJE	SUPERINTENDENT 2024-25 CARRYOVER		14,794
TO:	PRINTING SER'	CARRYOVER	PUBLISHING/D	NONE PROJE	PRINTING 2024-25 CARRYOVER		11,962
TO:	GRANT	CARRYOVER	OFFICE OF THE	NONE PROJE	GRANT 2024-25 CARRYOVER		10,966
TO:	VOCATIONAL I	CARRYOVER	REG CURR	NONE PROJE	CTE GRANT CARRYOVER		9,487
TO:	SOCIAL SCIEN(	CARRYOVER	SOCIAL SCIEN(	NONE PROJE	SOCIAL STUDIES 2024-25 CARRYOVER		9,412
TO:	ART	CARRYOVER	ART	NONE PROJE	FINE ARTS 2024-25 CARRYOVER		7,830
TO:	PE/HEALTH	CARRYOVER	HEALTH	NONE PROJE	PHYED/HEALTH 2024-25 CARRYOVER		6,522
TO:	G WARRINER M	CARRYOVER	OFFICE OF THE	NONE PROJE	WARRINER 2024-25 CARRYOVER		6,182
TO:	PIGEON RIVER	CARRYOVER	OFFICE OF THE	NONE PROJE	PIGEON RIVER 2024-25 CARRYOVER		5,672
TO:	MADISON	CARRYOVER	OFFICE OF THE	NONE PROJE	MADISON 2024-25 CARRYOVER		5,385
TO:	HORACE MANI	CARRYOVER	OFFICE OF THE	NONE PROJE	HORACE MANN 2024-25 CARRYOVER		4,396
TO:	URBAN	CARRYOVER	OFFICE OF THE	NONE PROJE	URBAN 2024-25 CARRYOVER		4,050
TO:	MUSIC	CARRYOVER	MUSIC	NONE PROJE	MUSIC 2024-25 CARRYOVER		1,813
TO:	DEPT PERSONI	CARRYOVER	IMPROVE INST	NONE PROJE	MENTORS 2024-25 CARRYOVER		443
						2,603,235	2,603,235
FROM:					ASSIGNED FUND BALANCE	570,844	
TO:	OFFICE OF SUP	CARRYOVER	OFFICE OF SUP	RED RAIDEF	RED RAIDER GRANT CARRYOVER		130,147
TO:	NORTH HIGH	SUPPLIES	FAMILY & CON	CTE GRANT	CTE GRANT CARRYOVER		100,502
TO:	ALL SCHOOLS	PERSONAL SEF	OTH IMPROVEI	TR INCENTI	TRANSITION INCENTIVE GRANT 2024-25 CARRY(		84,374
TO:	NORTH HIGH	SUPPLIES	BUSINESS EDU	CTE GRANT	CTE GRANT CARRYOVER		50,442
TO:	SOUTH HIGH	SUPPLIES	BUSINESS EDU	CTE GRANT	CTE GRANT CARRYOVER		31,923
TO:	CENTRAL HIGI	SUPPLIES	TECHNOLOGY	CTE GRANT	CTE GRANT CARRYOVER		29,513
TO:	SOUTH HIGH	SUPPLIES	TECHNOLOGY	CTE GRANT	CTE GRANT CARRYOVER		23,276
TO:	SOUTH HIGH	SUPPLIES	FAMILY & CON	CTE GRANT	CTE GRANT CARRYOVER		17,544
TO:	NORTH HIGH	SUPPLIES	TECHNOLOGY	CTE GRANT	CTE GRANT CARRYOVER		17,428
TO:	TECHNOLOGY	TECH SUPPLIES	UNDIFF CURR	BLACK SPRI	BLACK SPRINGS GRANT CARRYOVER		12,638
TO:	SOUTH HIGH	SUPPLIES	HEALTH OCCU	CTE GRANT	CTE GRANT CARRYOVER		11,592
TO:	CENTRAL HIGI	TOOLS AND IM	TECHNOLOGY	CTE GRANT	CTE GRANT CARRYOVER		11,059
TO:	OFFICE OF SUP	SUPPLIES	OFFICE OF SUP	BLACK SPRI	BLACK SPRINGS GRANT CARRYOVER		8,400
TO:	SOUTH HIGH	SUPPLIES	ART CLUB	HERB KOHL	HERB KOHL GRANT CARRYOVER		6,000
TO:	ALL SCHOOLS	SUPPLIES	UNDIFF CURR	HERB KOHL	HERB KOHL GRANT CARRYOVER		6,000
TO:	CENTRAL HIGI	SUPPLIES	FAMILY & CON	CTE GRANT	CTE GRANT CARRYOVER		3,747
TO:	G WARRINER H	SUPPLIES	TECHNOLOGY	CTE GRANT	CTE GRANT CARRYOVER		3,597
TO:	FARNSWORTH	SUPPLIES	INST STAFF TR	HERB KOHL	HERB KOHL GRANT CARRYOVER		2,000

	LOCATION	OBJECT	FUNCTION	PROJECT	DESCRIPTION		
TO:	SOUTH HIGH	SUPPLIES	FCCLA	KOHLER FOI	KOHLER FOUNDATION GRANT CARRYOVER		2,000
TO:	FARNSWORTH	OTHER NON-C/	REG CURR	HERB KOHL	HERB KOHL GRANT CARRYOVER		1,818
TO:	SOUTH HIGH	PUPIL LODGIN(	FACE CLUB	CTE GRANT	CTE GRANT CARRYOVER		1,804
TO:	SOUTH HIGH	OTHER NON-C/	BUSINESS EDU	CTE GRANT	CTE GRANT CARRYOVER		1,601
TO:	ETUDE EL	OTH MEDIA RE	UNDIFF CURR	KOHLER FOI	KOHLER FOUNDATION GRANT CARRYOVER		1,494
TO:	SOUTH HIGH	SUPPLIES	CHINESE CLUB	HERB KOHL	HERB KOHL GRANT CARRYOVER		1,448
TO:	ETUDE MS	EXTRA PAY/OT	REG CURR	BLACK SPRI	BLACK SPRINGS GRANT CARRYOVER		1,154
TO:	FARNSWORTH	PERSONAL SER	INST STAFF TR	HERB KOHL	HERB KOHL GRANT CARRYOVER		1,000
TO:	ETUDE HS	SUPPLIES	FAMILY & CON	CTE GRANT	CTE GRANT CARRYOVER		1,000
TO:	HORACE MANN	SFTWR SRVC	OTHER PUPIL S	BLACK SPRI	BLACK SPRINGS GRANT CARRYOVER		696
TO:	CENTRAL HIGH	SUPPLIES	BUSINESS EDU	CTE GRANT	CTE GRANT CARRYOVER		651
TO:	SOUTH HIGH	PERSONAL SER	FAMILY & CON	CTE GRANT	CTE GRANT CARRYOVER		630
TO:	CENTRAL HIGH	TECH SUPPLIES	TECHNOLOGY	CTE GRANT	CTE GRANT CARRYOVER		592
TO:	FARNSWORTH	TEMP PT PROF/	REG CURR	HERB KOHL	HERB KOHL GRANT CARRYOVER		575
TO:	SOUTH HIGH	OTHER NON-C/	REG CURR	HERB KOHL	HERB KOHL GRANT CARRYOVER		505
TO:	NORTH HIGH	PUPIL DUES/FE	FAMILY & CON	CTE GRANT	CTE GRANT CARRYOVER		460
TO:	SOUTH HIGH	SUPPLIES	REG CURR	HERB KOHL	HERB KOHL GRANT CARRYOVER		457
TO:	ETUDE MS	TECH SUPPLIES	ART	KOHLER FOI	KOHLER FOUNDATION GRANT CARRYOVER		403
TO:	G WARRINER H	EXTRA PAY/OT	CURR DEVELO	PROF LEARN	PROFESSIONAL LEARNING GRANT		366
TO:	SOUTH HIGH	EMPLOYEE TR.	FAMILY & CON	CTE GRANT	CTE GRANT CARRYOVER		364
TO:	NORTH HIGH	OTHER NON-C/	TECHNOLOGY	CTE GRANT	CTE GRANT CARRYOVER		346
TO:	ETUDE MS	RET-EMPLOYE	REG CURR	BLACK SPRI	BLACK SPRINGS GRANT CARRYOVER		268
TO:	NORTH HIGH	PUPIL TRAVEL	CO-CURRICUL/	CTE GRANT	CTE GRANT CARRYOVER		217
TO:	NORTH HIGH	PUPIL DUES/FE	BUSINESS EDU	CTE GRANT	CTE GRANT CARRYOVER		170
TO:	ETUDE MS	SOCIAL SECUR	REG CURR	BLACK SPRI	BLACK SPRINGS GRANT CARRYOVER		153
TO:	NORTH HIGH	SUPPLIES	ART	HERB KOHL	HERB KOHL GRANT CARRYOVER		94
TO:	FARNSWORTH	RET-EMPLOYE	REG CURR	HERB KOHL	HERB KOHL GRANT CARRYOVER		90
TO:	FARNSWORTH	SOCIAL SECUR	REG CURR	HERB KOHL	HERB KOHL GRANT CARRYOVER		90
TO:	ETUDE MS	TECH HARDW/	ART	KOHLER FOI	KOHLER FOUNDATION GRANT CARRYOVER		70
TO:	SOUTH HIGH	TECH SUPPLIES	BUSINESS EDU	CTE GRANT	CTE GRANT CARRYOVER		58
TO:	NORTH HIGH	SUPPLIES	COUNSELING	NONE PROJE	HERB KOHL GRANT CARRYOVER		41
TO:	CENTRAL HIGH	SFTWR SRVC	TECHNOLOGY	CTE GRANT	CTE GRANT CARRYOVER		35
TO:	NORTH HIGH	SUPPLIES	FP CARE PROG	HERB KOHL	HERB KOHL GRANT CARRYOVER		12
						570,844	570,844
FROM:	ETUDE MS	OTH SCH ACTI	DISTRICT-WID	ST ACTIVITI	ETUDE MIDDLE SCHOOL REGISTRATION FEES	15	
TO:	ETUDE MS	PRINTING AND	YEARBOOK	ST ACTIVITI	ETUDE MIDDLE SCHOOL REGISTRATION FEES		15

	LOCATION	OBJECT	FUNCTION	PROJECT	DESCRIPTION		
FROM:	NORTH HIGH	ED PROG SALE	DISTRICT-WIDI	ST ACTIVITI	NORTH SCHOOL STORE	118	
TO:	NORTH HIGH	ITEMS FOR RES	MARKETING EI	CTE GRANT	NORTH SCHOOL STORE		118
FROM:	SOUTH HIGH	ED PROG SALE	DISTRICT-WIDI	ST ACTIVITI	SOUTH SCHOOL STORE	50	
TO:	SOUTH HIGH	ITEMS FOR RES	TECHNOLOGY	ST ACTIVITI	SOUTH SCHOOL STORE		50
FROM:	SOUTH HIGH	ED PROG SALE	DISTRICT-WIDI	ST ACTIVITI	SOUTH SCHOOL STORE	382	
TO:	SOUTH HIGH	ITEMS FOR RES	MARKETING EI	ST ACTIVITI	SOUTH SCHOOL STORE		382
FROM:	SOUTH HIGH	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	SOUTH REGISTRATION FEES	65	
TO:	SOUTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	SOUTH REGISTRATION FEES		65
FROM:	NORTH HIGH	ED PROG SALE	DISTRICT-WIDI	ST ACTIVITI	NORTH SCHOOL STORE	109	
TO:	NORTH HIGH	ITEMS FOR RES	MARKETING EI	CTE GRANT	NORTH SCHOOL STORE		109
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	NORTH REGISTRATION FEES	140	
TO:	NORTH HIGH	SUPPLIES	RRM ROBOTICS	ST ACTIVITI	NORTH REGISTRATION FEES		140
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	NORTH AP TESTING	146	
TO:	NORTH HIGH	PAYMENT TO S	GEN TUITION,	ST ACTIVITI	NORTH AP TESTING		146
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	NORTH REGISTRATION FEES	318	
TO:	NORTH HIGH	SUPPLIES	RRM ROBOTICS	ST ACTIVITI	NORTH REGISTRATION FEES		318
FROM:	NORTH HIGH	ED PROG SALE	DISTRICT-WIDI	ST ACTIVITI	NORTH SCHOOL STORE	756	
TO:	NORTH HIGH	ITEMS FOR RES	MARKETING EI	CTE GRANT	NORTH SCHOOL STORE		756
FROM:	SOUTH HIGH	ED PROG SALE	DISTRICT-WIDI	ST ACTIVITI	SOUTH SCHOOL STORE	117	
TO:	SOUTH HIGH	ITEMS FOR RES	MARKETING EI	ST ACTIVITI	SOUTH SCHOOL STORE		117
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	NORTH REGISTRATION FEES	30	
TO:	NORTH HIGH	PUPIL DUES/FE	HOSA	ST ACTIVITI	NORTH REGISTRATION FEES		30
FROM:	NORTH HIGH	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	NORTH REGISTRATION FEES	50	
TO:	NORTH HIGH	SUPPLIES	RRM ROBOTICS	ST ACTIVITI	NORTH REGISTRATION FEES		50

	LOCATION	OBJECT	FUNCTION	PROJECT	DESCRIPTION		
FROM:	SOUTH HIGH	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	SOUTH REGISTRATION FEES	509	
FROM:	SOUTH HIGH	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	SOUTH REGISTRATION FEES	130	
TO:	SOUTH HIGH	PAYMENT TO S	GEN TUITION,	ST ACTIVITI	SOUTH REGISTRATION FEES		509
TO:	SOUTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	SOUTH REGISTRATION FEES		130
						639	639
FROM:	SOUTH HIGH	PAYMENT TO S	GEN TUITION,	ST ACTIVITI	SOUTH REGISTRATION FEES	509	
FROM:	SOUTH HIGH	PRINTING AND	YEARBOOK	ST ACTIVITI	SOUTH REGISTRATION FEES	130	
TO:	SOUTH HIGH	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	SOUTH REGISTRATION FEES		509
TO:	SOUTH HIGH	OTH SCH ACTI	DISTRICT-WIDI	ST ACTIVITI	SOUTH REGISTRATION FEES		130
						639	639
FROM:	TECHNOLOGY	EMP ANNUITY	DISTRICT-WIDI	TECH CARE	TECH MONTHLY REVISION	2,118	
FROM:	TECHNOLOGY	STUDENT FINE	DISTRICT-WIDI	TECH CARE	TECH MONTHLY REVISION	60	
TO:	TECHNOLOGY	TECH MAINT	INSTRUCT EQU	TECH CARE	TECH MONTHLY REVISION		2,118
TO:	TECHNOLOGY	TECH MAINT	INSTRUCT EQU	TECH CARE	TECH MONTHLY REVISION		60
						2,178	2,178
FROM:	ETUDE MS	SUPPLIES	OFFICE OF THE	NONE PROJI	ETUDE REGISTRATION FEE REVISION	60	
FROM:	ETUDE HS	EMP ANNUITY	DISTRICT-WIDI	REGISTRATI	ETUDE REGISTRATION FEE REVISION	35	
FROM:	ETUDE EL	EMP ANNUITY	DISTRICT-WIDI	REGISTRATI	ETUDE REGISTRATION FEE REVISION	20	
TO:	ETUDE MS	EMP ANNUITY	DISTRICT-WIDI	REGISTRATI	ETUDE REGISTRATION FEE REVISION		60
TO:	ETUDE HS	SUPPLIES	OFFICE OF THE	NONE PROJI	ETUDE REGISTRATION FEE REVISION		35
TO:	ETUDE EL	SUPPLIES	OFFICE OF THE	NONE PROJI	ETUDE REGISTRATION FEE REVISION		20
						115	115

BUDGET TRANSFERS
November 2025

	LOCATION	OBJECT	FUNCTION	PROJECT	DESCRIPTION		
FROM:	SPECIAL EDUC	SUPPLIES	SPED-SUPPORT	IDEA FT	GAS FOR SPECIAL ED VANS	3,000	
TO:	SPECIAL EDUC	VEHICLE FUEL	VEHICLE SERV	IDEA FT	GAS FOR SPECIAL ED VANS		3,000
FROM:	G WARRINER H	CARRYOVER	OFFICE OF THE	NONE PROJE	TEACHER TRAINING	350	
FROM:	G WARRINER M	CARRYOVER	OFFICE OF THE	NONE PROJE	TEACHER TRAINING	260	
FROM:	G WARRINER M	CARRYOVER	OFFICE OF THE	NONE PROJE	EDUCATIONAL SUBSCRIPTION	60	
TO:	G WARRINER H	PERSONAL SER	INST STAFF TR	NONE PROJE	TEACHER TRAINING		350
TO:	G WARRINER M	PERSONAL SER	INST STAFF TR	NONE PROJE	TEACHER TRAINING		260
TO:	G WARRINER M	SFTWR SRVC	REG CURR	NONE PROJE	EDUCATIONAL SUBSCRIPTION		60
						670	670
FROM:	COOR. OF INS	OTH INSTR BO	READING	NONE PROJE	TEXT FOR CLOSE READING	1,518	
FROM:	VOCATIONAL I	TECH HARDWA	TECHNOLOGY	NONE PROJE	COUNTER TOPS	1,000	
FROM:	ACADEMIC/CA	PERSONAL SER	DIR OF IMPRVM	NONE PROJE	LUNCH OR CONSTRUCTION TRADES MEETING	123	
FROM:	COOR. OF INS	OTH MEDIA-IN	DIR OF IMPRVM	NONE PROJE	TECH HARDWARE	42	
FROM:	ACADEMIC/CA	PERSONAL SER	DIR OF IMPRVM	NONE PROJE	REFERENCE BOOK	1	
TO:	COOR. OF INS	TEXTBOOKS	READING	NONE PROJE	TEXT FOR CLOSE READING		1,518
TO:	VOCATIONAL I	OTHER NON-CA	TECHNOLOGY	NONE PROJE	COUNTER TOPS		1,000
TO:	ACADEMIC/CA	SUPPLIES	DIR OF IMPRVM	NONE PROJE	LUNCH OR CONSTRUCTION TRADES MEETING		123
TO:	COOR. OF INS	TECH HARDWA	DIR OF IMPRVM	NONE PROJE	TECH HARDWARE		42
TO:	ACADEMIC/CA	OTH MEDIA-IN	DIR OF IMPRVM	NONE PROJE	REFERENCE BOOK		1
						2,684	2,684
FROM:	GRANT	SUPPLIES	UNDIFF CURR	NONE PROJE	PRINCIPAL'S OFFICE CHAIR	60	
TO:	GRANT	OTHER NON-CA	OFFICE OF THE	NONE PROJE	PRINCIPAL'S OFFICE CHAIR		60
FROM:	NORTH HIGH	SUPPLIES	LEARNING DIS	NON-AIDAB	CONFERENCE FEES	25	
FROM:	NORTH HIGH	EMPLOYEE DU	OFFICE OF THE	NONE PROJE	CONFERENCE FEES	5	
TO:	NORTH HIGH	PERSONAL SER	LEARNING DIS	NON-AIDAB	CONFERENCE FEES		25
TO:	NORTH HIGH	PERSONAL SER	OFFICE OF THE	NONE PROJE	CONFERENCE FEES		5
						30	30

FROM:	FARNSWORTH	TEMP PT OTHE	ACADEMIC-CO	NONE PROJE	FARNSWORTH REPAIRS	1,500	
FROM:	FARNSWORTH	TEMP PT OTHE	OTHER ATHLE'	NONE PROJE	FARNSWORTH REPAIRS	1,000	
FROM:	FARNSWORTH	TEMP PT OTHE	OTHER ATHLE'	NONE PROJE	FARNSWORTH REPAIRS	500	
FROM:	FARNSWORTH	SUPPLIES	MUSIC	NONE PROJE	FARNSWORTH REPAIRS	410	
FROM:	FARNSWORTH	PERSONAL SER	OFFICE OF THE	NONE PROJE	FARNSWORTH REPAIRS	349	
FROM:	FARNSWORTH	PERSONAL SER	OFFICE OF THE	NONE PROJE	FARNSWORTH REPAIRS	7	
TO:	FARNSWORTH	PUPIL TRAVEL	CO-CURRICUL/	NONE PROJE	FARNSWORTH REPAIRS		3,000
TO:	FARNSWORTH	NON TECH MA	INSTRUCT EQU	NONE PROJE	FARNSWORTH REPAIRS		410
TO:	FARNSWORTH	TEMP PT OTHE	MUSIC	NONE PROJE	FARNSWORTH REPAIRS		349
TO:	FARNSWORTH	SUPPLIES	WORLD LANGU	NONE PROJE	FARNSWORTH REPAIRS		7
						3,766	3,766
FROM:	SHERIDAN	PUPIL TRAVEL	CONTRACT TR	21ST CENT C	CONFERENCE EXPENSES	160	
TO:	SHERIDAN	PERSONAL SER	INST STAFF TR	21ST CENT C	CONFERENCE EXPENSES		130
TO:	SHERIDAN	EMPLOYEE TR.	INST STAFF TR	21ST CENT C	CONFERENCE EXPENSES		30
						160	160
FROM:	URBAN	OTHER NON-C/	MUSIC	NONE PROJE	INSTRUMENT REPAIR	1,934	
TO:	URBAN	NON TECH MA	INSTRUCT EQU	NONE PROJE	INSTRUMENT REPAIR		1,934
FROM:	INSTRUCT SRV	PUPIL TRAVEL	REGULAR TRA	HOMELESS (	APPAREL	1,000	
TO:	INSTRUCT SRV	APPAREL	HOMELESS	HOMELESS (	APPAREL		1,000
FROM:	SPECIAL EDUC	SUPPLIES	SPED-SUPPORT	IDEA FT	ULTIMATE SLP FOR SPEECH THERAPISTS	250	
TO:	SPECIAL EDUC	SFTWR SRVC	SPEECH/LANGU	IDEA FT	ULTIMATE SLP FOR SPEECH THERAPISTS		250
FROM:	SPECIAL EDUC	SUPPLIES	COUNSELING	NONE PROJE	TEACHER PAY TEACHER COUNSELORS	100	
TO:	SPECIAL EDUC	OTH MEDIA RE	UNDIFF CURR	NONE PROJE	TEACHER PAY TEACHER COUNSELORS		100
FROM:	HORACE MANN	SUPPLIES	MUSIC	NONE PROJE	MUSIC REPAIRS	200	
TO:	HORACE MANN	NON TECH MA	EQUIP MAINT-I	NONE PROJE	MUSIC REPAIRS		200
FROM:	HORACE MANN	SUPPLIES	PHYSICAL EDU	NONE PROJE	OCTOBER CREDIT CARD STATEMENT	1,200	
FROM:	HORACE MANN	DISTRICT DUES	DRAMATICS CI	NONE PROJE	OCTOBER CREDIT CARD STATEMENT	400	
TO:	HORACE MANN	SUPPLIES	OFFICE OF THE	NONE PROJE	OCTOBER CREDIT CARD STATEMENT		1,000
TO:	HORACE MANN	SUPPLIES	DRAMATICS CI	NONE PROJE	OCTOBER CREDIT CARD STATEMENT		400
TO:	HORACE MANN	SUPPLIES	OTHER ATHLE'	NONE PROJE	OCTOBER CREDIT CARD STATEMENT		200
						1,600	1,600

FROM:	ALL SCHOOLS	SUPPLIES	OTH IMPROVEI	IDEA FT	CEIS TRAVEL TO NATIONAL CONFERNCE	2,500	
TO:	ALL SCHOOLS	EMPLOYEE TR.	OTH IMPROVEI	IDEA FT	CEIS TRAVEL TO NATIONAL CONFERNCE		1,500
TO:	ALL SCHOOLS	PERSONAL SEF	NON-INSTR ST.	IDEA FT	CEIS TRAVEL TO NATIONAL CONFERNCE		1,000
						2,500	2,500
FROM:	ALL SCHOOLS	SFTWR SRVC	MATHEMATIC:	TITLE IV A	ADDITIONAL NEXTPATH EXPENSE	500	
TO:	ALL SCHOOLS	SFTWR SRVC	OTHER PUPIL S	TITLE IV A	ADDITIONAL NEXTPATH EXPENSE		500
FROM:	SPECIAL EDUC	PMNT TO CESA	SPEC ED TUITI(	IDEA FT	ACCOUNT ADJUSTMENTS	50,000	
TO:	SPECIAL EDUC	PMNT TO CESA	HEARING IMPA	IDEA FT	ACCOUNT ADJUSTMENTS		50,000
FROM:	INSTRUCT SRV	OTHER NON-C/	REG CURR	TECHNOLO(	INNOVATION GRANT	60	
TO:	INSTRUCT SRV	SUPPLIES	UNDIFF CURR	TECHNOLO(	INNOVATION GRANT		60
FROM:	TRANSPORTAT	PUPIL TRAVEL	CONTRACTED	AIDABLE	SPECIAL ED VAN REPAIRS	4,000	
TO:	TRANSPORTAT	NON TECH MA	VEHICLE SERV	AIDABLE	SPECIAL ED VAN REPAIRS		4,000
FROM:	ETUDE HS	SUPPLIES	OFFICE SUPP	NONE PROJE	ETUDE STUDIOS DESKTOP	276	
TO:	ETUDE HS	TECH HARDW/	UNDIFF CURR	NONE PROJE	ETUDE STUDIOS DESKTOP		276
FROM:	HORACE MANI	COMPUTER RE	OFFICE OF THE	NONE PROJE	COREY GREENWOOD SPEAKS	1,250	
TO:	HORACE MANI	CONTRACT SR	UNDIFF CURR	NONE PROJE	COREY GREENWOOD SPEAKS		1,250
FROM:	CHANGE ACAL	SUPPLIES	CULT/SOC DIS/	NONE PROJE	REPLACEMENT PARTS FOR 3D PRINTER	76	
TO:	CHANGE ACAL	TECH SUPPLIE:	OFFICE OF THE	NONE PROJE	REPLACEMENT PARTS FOR 3D PRINTER		76
FROM:	G WARRINER M	PERM FT OFFIC	OFFICE OF THE	NONE PROJE	IMAGINE LEARNING	2,000	
TO:	G WARRINER M	SFTWR SRVC	REG CURR	NONE PROJE	IMAGINE LEARNING		2,000
FROM:	CHANGE ACAL	CONTRACT SR	UNDIFF CURR	NONE PROJE	REPLACEMENT PARTS FOR 3D PRINTER	54	
TO:	CHANGE ACAL	TECH SUPPLIE:	OFFICE OF THE	NONE PROJE	REPLACEMENT PARTS FOR 3D PRINTER		54
FROM:	URBAN	SUPPLIES	REG CURR	DIST GOAL-S	ACCOUNT DEFICIT	1,859	
FROM:	URBAN	SUPPLIES	REG CURR	NONE PROJE	ACCOUNT DEFICIT	23	
TO:	URBAN	PMNT TO CESA	OFFICE OF THE	DIST GOAL-S	ACCOUNT DEFICIT		1,859
TO:	URBAN	AUDIO-VISUAL	REG CURR	NONE PROJE	ACCOUNT DEFICIT		23
						1,882	1,882

FROM:	SPECIAL EDUC	SUPPLIES	SPED-SUPPORT	IDEA FT	ACCOUNT DEFICIT	52,200	
TO:	SPECIAL EDUC	EXTRA PAY/OT	OTHER PUPIL S	IDEA FT	ACCOUNT DEFICIT		45,000
TO:	SPECIAL EDUC	SOCIAL SECUR	OTHER PUPIL S	IDEA FT	ACCOUNT DEFICIT		3,700
TO:	SPECIAL EDUC	RET-EMPLOYE	OTHER PUPIL S	IDEA FT	ACCOUNT DEFICIT		3,500
						52,200	52,200
FROM:	NORTH HIGH	NON TECH MA	EQUIP MAINT-I	NONE PROJE	INSTRUMENT FOR BAND	910	
TO:	NORTH HIGH	OTHER NON-C/	INSTRUMENT M	NONE PROJE	INSTRUMENT FOR BAND		910
FROM:	FARNSWORTH	EQUIP-ADD AS	PRODUCTION (	NONE PROJE	ACCOUNT ADJUSTMENTS	2,251	
FROM:	FARNSWORTH	TEMP PT OTHE	VOLLEYBALL -	NONE PROJE	ACCOUNT ADJUSTMENTS	981	
FROM:	FARNSWORTH	SUPPLIES	JR RED RAIDEF	NONE PROJE	ACCOUNT ADJUSTMENTS	800	
FROM:	FARNSWORTH	TEMP PT OTHE	BADMINTON -	NONE PROJE	ACCOUNT ADJUSTMENTS	654	
FROM:	FARNSWORTH	TEMP PT OTHE	SPEEDBALL	NONE PROJE	ACCOUNT ADJUSTMENTS	654	
FROM:	FARNSWORTH	EMPLOYEE DU	OFFICE OF THE	NONE PROJE	ACCOUNT ADJUSTMENTS	300	
FROM:	FARNSWORTH	TEMP PT OTHE	ACADEMIC-CO	NONE PROJE	ACCOUNT ADJUSTMENTS	35	
TO:	FARNSWORTH	SUPPLIES	CO-CURRICUL/	NONE PROJE	ACCOUNT ADJUSTMENTS		2,289
TO:	FARNSWORTH	SUPPLIES	MUSIC	NONE PROJE	ACCOUNT ADJUSTMENTS		1,251
TO:	FARNSWORTH	SUPPLIES	OFFICE OF THE	NONE PROJE	ACCOUNT ADJUSTMENTS		1,000
TO:	FARNSWORTH	SUPPLIES	OFFICE OF THE	NONE PROJE	ACCOUNT ADJUSTMENTS		800
TO:	FARNSWORTH	FOOD	REG CURR	NONE PROJE	ACCOUNT ADJUSTMENTS		300
TO:	FARNSWORTH	PUPIL DUES/FE	MATHEMATICS	NONE PROJE	ACCOUNT ADJUSTMENTS		35
						5,675	5,675
FROM:	ETUDE HS	SUPPLIES	OFFICE OF THE	NONE PROJE	COLLEGE COURSES	309	
TO:	ETUDE HS	PAYMENT TO S	GEN TUITION,	NONE PROJE	COLLEGE COURSES		309
FROM:	FARNSWORTH	PERSONAL SER	OFFICE OF THE	NONE PROJE	FARNSWORTH REPAIRS	743	
FROM:	FARNSWORTH	SUPPLIES	GENERAL INDU	NONE PROJE	POWDER COATER FILTERS	737	
TO:	FARNSWORTH	NON TECH MA	INSTRUCT EQU	NONE PROJE	POWDER COATER FILTERS		1,480
						1,480	1,480
FROM:	BUSINESS SER	MULTIPLE HEA	UNDIFF CURR	NONE PROJE	MENTOR PROGRAM	1,000	
TO:	DEPT PERSONN	FOOD	IMPROVE INST	NONE PROJE	MENTOR PROGRAM		850
TO:	DEPT PERSONN	SUPPLIES	IMPROVE INST	NONE PROJE	MENTOR PROGRAM		150
						1,000	1,000

FROM:	ETUDE HS	TECH HARDW/	UNDIFF CURR	NONE PROJI	STUDIO DESKTOP SOFTWARE LICENSE	500	
TO:	ETUDE HS	SOFTWARE	REG CURR	NONE PROJI	STUDIO DESKTOP SOFTWARE LICENSE		500
FROM:	G WARRINER I	SUPPLIES	OFFICE OF THE	NONE PROJI	COVER TUITION DURING BUDGET SWITCH	2,020	
TO:	G WARRINER I	PAYMENT TO S	GEN TUITION,	NONE PROJI	COVER TUITION DURING BUDGET SWITCH		2,020
FROM:	CENTRAL HIGI	SFTWR SRVC	UNDIFF CURR	TITLE I	STIPEND FOR TITLE I PARENT MEETING	2,000	
TO:	CENTRAL HIGI	EXTRA PAY/OT	OTHER PUPIL S	TITLE I	STIPEND FOR TITLE I PARENT MEETING		2,000
FROM:	ETUDE HS	SUPPLIES	OFFICE OF THE	NONE PROJI	STUDIO DESKTOP SOFTWARE LICENSE	500	
TO:	ETUDE HS	TECH HARDW/	UNDIFF CURR	NONE PROJI	STUDIO DESKTOP SOFTWARE LICENSE		500
FROM:	GRANT	SUPPLIES	UNDIFF CURR	NONE PROJI	CONFERENCE TABLE CHAIRS	400	
TO:	GRANT	OTHER NON-C/	OFFICE OF THE	NONE PROJI	CONFERENCE TABLE CHAIRS		400
FROM:	G WARRINER I	SUPPLIES	OFFICE OF THE	NONE PROJI	COUNSELOR EXTRA PAY	500	
FROM:	G WARRINER I	TECH SUPPLIES	OFFICE OF THE	NONE PROJI	COUNSELOR EXTRA PAY	500	
FROM:	G WARRINER I	TEMP PT PROF/	BLDG SUB	NONE PROJI	COUNSELOR EXTRA PAY	450	
FROM:	G WARRINER I	RET-EMPLOYE	CO CURR CLAS	NONE PROJI	COUNSELOR EXTRA PAY	111	
FROM:	G WARRINER I	RET-EMPLOYE	CO CURR CLAS	NONE PROJI	COUNSELOR EXTRA PAY	101	
TO:	G WARRINER I	TEMP PT OTHE	STUDENT SPRV	NONE PROJI	COUNSELOR EXTRA PAY		1,450
TO:	G WARRINER I	SOCIAL SECUR	STUDENT SPRV	NONE PROJI	COUNSELOR EXTRA PAY		111
TO:	G WARRINER I	RET-EMPLOYE	STUDENT SPRV	NONE PROJI	COUNSELOR EXTRA PAY		101
						1,662	1,662
FROM:	CHANGE ACAI	SUPPLIES	OFFICE OF THE	NONE PROJI	DIGITAL CURRICULUM	64	
TO:	CHANGE ACAI	SFTWR SRVC	UNDIFF CURR	NONE PROJI	DIGITAL CURRICULUM		64
FROM:	LONGFELLOW	POSTAGE/CAR	PUBLIC INFOR	NONE PROJI	TECH SUPPLY	100	
TO:	LONGFELLOW	TECH SUPPLIES	OFFICE OF THE	NONE PROJI	TECH SUPPLY		100
FROM:	MUSIC	SUPPLIES	MUSIC	NONE PROJI	BUS FOR BAND STUDENTS TO HOLIDAY PARADI	471	
TO:	MUSIC	PUPIL TRAVEL	PUPIL TRANSP	NONE PROJI	BUS FOR BAND STUDENTS TO HOLIDAY PARADI		471

FROM:	SHERIDAN	SUPPLIES	UNDIFF CURR	AGR	ACCOUNT DEFICIT	1,900	
TO:	SHERIDAN	SFTWR SRVC	UNDIFF CURR	AGR	ACCOUNT DEFICIT		1,500
TO:	SHERIDAN	OTH MEDIA RE	UNDIFF CURR	AGR	ACCOUNT DEFICIT		250
TO:	SHERIDAN	OTH MEDIA-IN	COUNSELING	AGR	ACCOUNT DEFICIT		100
TO:	SHERIDAN	TECH SUPPLIES	UNDIFF CURR	AGR	ACCOUNT DEFICIT		50
						1,900	1,900
FROM:	URBAN	OTHER NON-C/	OFFICE OF THE	NONE PROJE	MAINTENANCE FEES	21	
TO:	URBAN	NON TECH MA	INSTRUCT EQU	NONE PROJE	MAINTENANCE FEES		21
FROM:	JEFFERSON	PRINTING AND	UNDIFF CURR	NONE PROJE	ACCOUNT DEFICIT	500	
TO:	JEFFERSON	SFTWR SRVC	OTHER PUPIL S	NONE PROJE	ACCOUNT DEFICIT		500
FROM:	ETUDE EL	SUPPLIES	OFFICE OF THE	NONE PROJE	ITEMS FOR TEACHER CLASSROOMS	1,500	
TO:	ETUDE EL	SUPPLIES	UNDIFF CURR	NONE PROJE	ITEMS FOR TEACHER CLASSROOMS		1,500

TRANSFERS OF APPROPRIATION

FROM:	HORACE MANN	OTHER NON-C/	LIB MEDIA RES	CMN SCHOC	LIBRARY TRANSFERS	3,000	
FROM:	HORACE MANN	SOFTWARE	LIB MEDIA RES	CMN SCHOC	LIBRARY TRANSFERS	320	
TO:	HORACE MANN	OTH MEDIA RE	LIB MEDIA RES	CMN SCHOC	LIBRARY TRANSFERS		2,000
TO:	HORACE MANN	AUDIO-VISUAL	LIB MEDIA RES	CMN SCHOC	LIBRARY TRANSFERS		1,000
TO:	HORACE MANN	SFTWR SRVC	LIB MEDIA RES	CMN SCHOC	LIBRARY TRANSFERS		320
						3,320	3,320
FROM:	SPECIAL EDUC	SUPPLIES	SOCIAL WORK	NONE PROJE	STATE SOCIAL WORKER CONFERENCE	2,500	
TO:	SPECIAL EDUC	EMPLOYEE TR	SOCIAL WORK	NONE PROJE	STATE SOCIAL WORKER CONFERENCE		2,500
FROM:	TRANSPORTAT	PUPIL TRAVEL	REGULAR TRA	EC	KAJEET BUS WI-FI	9,704	
FROM:	TRANSPORTAT	TECH MAINT	OTHER EQUIPM	NONE PROJE	KAJEET BUS WI-FI	2,000	
FROM:	TRANSPORTAT	PUPIL TRAVEL	PARENT CONT	PARENT CO	KAJEET BUS WI-FI	2,000	
FROM:	TRANSPORTAT	VEHICLE FUEL	OTHER VEHICI	NONE PROJE	KAJEET BUS WI-FI	1,000	
FROM:	TRANSPORTAT	OTHER NON-C/	DIR OF TRNSPF	NONE PROJE	KAJEET BUS WI-FI	1,000	
FROM:	TRANSPORTAT	TECH SUPPLIES	DIR OF TRNSPF	NONE PROJE	KAJEET BUS WI-FI	1,000	
FROM:	TRANSPORTAT	EMPLOYEE TR	DIR OF TRNSPF	NONE PROJE	KAJEET BUS WI-FI	500	
FROM:	TRANSPORTAT	DISTRICT DUES	OTHER GENER	NONE PROJE	KAJEET BUS WI-FI	500	
FROM:	TRANSPORTAT	PERSONAL SER	DIR OF TRNSPF	NONE PROJE	KAJEET BUS WI-FI	250	
TO:	TRANSPORTAT	ON-LINE COMM	DIR OF TRNSPF	NONE PROJE	KAJEET BUS WI-FI		17,954
						17,954	17,954

FROM:	MAINTENANCI	VEHICLE-REPL	MAINT VEHICL	NONE PROJI	HVAC VAN	47,791	
TO:	MAINTENANCI	VEHICLE-ADD	MAINT VEHICL	NONE PROJI	HVAC VAN		47,791
FROM:	WILSON	TEMP PT PROF/	UNDIFF CURR	TITLE I	BUDGET FOR NEW HIRE	11,146	
TO:	WILSON	PERM FT EDUC	UNDIFF CURR	TITLE I	BUDGET FOR NEW HIRE		10,354
TO:	WILSON	SOCIAL SECUR	UNDIFF CURR	TITLE I	BUDGET FOR NEW HIRE		792
						11,146	11,146
FROM:	INSTRUCT SRV	OTHER NON-C/	REG CURR	TECHNOLO(	INNOVATION GRANT	6,000	
TO:	INSTRUCT SRV	TECH SUPPLIES	REG CURR	TECHNOLO(	INNOVATION GRANT		6,000
FROM:	SPECIAL EDUC	SUPPLIES	SPED-SUPPORT	IDEA FT	STRUCTURED ITERACY FOR SPECIAL ED ACADE	10,000	
TO:	SPECIAL EDUC	PMNT TO CESA	INST STAFF TR	IDEA FT	STRUCTURED ITERACY FOR SPECIAL ED ACADE		10,000
FROM:	MONTESSORI (	OTH MEDIA RE	LIB MEDIA RES	CMN SCHOC	CLEVELAND LIBRARY BOOKS	2,146	
TO:	CLEVELAND	LIBRARY BOOI	LIB MEDIA RES	CMN SCHOC	CLEVELAND LIBRARY BOOKS		2,146
FROM:	NORTH HIGH	EMPLOYEE DU	OFFICE OF THE	NONE PROJI	FURNITURE ORDER	3,324	
TO:	NORTH HIGH	OTHER NON-C/	OFFICE OF THE	NONE PROJI	FURNITURE ORDER		3,324
FROM:	NORTH HIGH	TEMP PT OTHE	FORENSICS	NONE PROJI	FORENSICS MEETS	2,500	
TO:	NORTH HIGH	PUPIL DUES/FE	FORENSICS	NONE PROJI	FORENSICS MEETS		2,500
FROM:	SOUTH HIGH	TECH SUPPLIES	OFFICE OF THE	NONE PROJI	ELASTIC PASS INVOICE	1,389	
FROM:	SOUTH HIGH	OTHER NON-C/	OFFICE OF THE	NONE PROJI	ELASTIC PASS INVOICE	1,000	
TO:	SOUTH HIGH	SFTWR SRVC	OFFICE OF THE	NONE PROJI	ELASTIC PASS INVOICE		2,389
						2,389	2,389
FROM:	SOUTH HIGH	PUPIL TRAVEL	CO-CURRICUL/	NONE PROJI	FOOTBALL HELMET RECONDITIONING	4,000	
TO:	SOUTH HIGH	NON TECH MA	FB MAINT	NONE PROJI	FOOTBALL HELMET RECONDITIONING		4,000

Book	Policy Manual
Section	7000 Property
Title	Small Unmanned Aircraft Systems (sUAS)
Code	po7440.03*jrm
Status	First Reading
Adopted	January 26, 2021

7440.03 - **SMALL UNMANNED AIRCRAFT SYSTEMS ~~(sUAS)~~(Drones)**

The Board prohibits the operation of small Unmanned Aircraft Systems (sUAS), commonly known as drones, at any time on a property that is owned or leased or contracted for by the Board at any time by any individual who is not authorized to do so by the District Administrator.

~~Pursuant to the Wisconsin Interscholastic Athletic Association's (Association) Administrative Policies, the Board also prohibits the operation of an sUAS (drone) at any Association event conducted on property owned or leased or contracted for by the Board.~~If sUAS (drones) are used during high school athletic activities and/or events, the use will adhere to the Wisconsin Interscholastic Athletic Association's (WIAA) administrative policies and procedures.

To be authorized to operate a drone on property owned or leased or contracted for by the Board, a staff member or administrator or vendor employed by the Board must meet all criteria for the operation of and comply with all requirements and restrictions pertaining to the operation of any sUAS established by the Federal Aviation Administration (FAA).

(See AG AG 7440.03 - Small Unmanned Aircraft Systems)

Failure to adhere by applicable regulations and AG 744.03 may result in loss of authorization to operate a drone on property owned or leased or contracted for by the Board, referral to local law enforcement, and/or further disciplinary action, up to and including termination.

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Legal 14 C.F.R. Part 107

Book	Policy Manual
Section	7000 Property
Title	PROPERTY INVENTORY
Code	po7450*jrm
Status	First Reading
Adopted	October 22, 2013
Last Revised	April 22, 2025

7450 - **PROPERTY INVENTORY**

As steward of this District's property, the Board recognizes that efficient management and full replacement upon loss requires accurate inventory and properly maintained property records.

The Board shall maintain a continuous inventory of all District-owned equipment, including computing devices.

For purposes of this policy, equipment shall mean tangible personal property (including information technology systems), a unit of furniture or furnishings, an instrument, a machine, an apparatus, or a set of articles which retains its shape and appearance with use, is nonexpendable, having a useful life of more than one (1) year and a per-unit cost that equals or exceeds $1,000 as a single unit and does not lose its identity when incorporated into a more complex unit.

~~Capital assets include equipment as well as the following:~~

A. ~~land, buildings (facilities), and intellectual property (including software) whether acquired by purchase, construction, manufacture, lease-purchase, exchange, or through capital leases~~

B. ~~additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance)~~

~~Capital expenditures, which are expenditures for capital assets, require prior written approval in order to be allowable in certain situations. General purpose equipment, buildings, and land, as well as improvements to land, buildings, or equipment which materially increase their value or useful life, are unallowable as direct charges unless the Federal awarding agency or pass-through entity provides prior written approval. Whereas capital expenditures for special purpose equipment are allowable as direct costs, provided that terms with a unit cost of $5,000 or more have the prior written approval of the Federal awarding agency or pass-through entity.~~

~~"Computing devices" are machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories for printing, transmitting and receiving, or storing electronic information. Examples of computing devices include laptops, smartphones, tablets, etc. Computing devices are classified as equipment if their acquisition cost meets the above-mentioned equipment threshold. Computing devices that do not meet the acquisition cost threshold are considered supplies. Regardless of whether a computing device is classified as an equipment or supply, it must be counted during the inventory.~~

It shall be the duty of the Assistant Superintendent of Business and Operational Services to ensure that inventories are recorded systematically and accurately and property records of equipment are updated and adjusted annually by reference to purchase orders and withdrawal reports.

Major items of equipment shall be subject to annual spot check inventory to determine loss, mislocation, or depreciation; any major loss shall be reported to the Board.

The Assistant Superintendent of Business and Operational Services shall maintain a system of property records which shall show, as appropriate to the item recorded, the:

A. description ~~of the property~~and identification (serial number or other identification number);

B. ~~serial number or other identification number;~~

C. ~~source of funding for the property;~~

D. ~~acquisition date;~~

E. ~~acquisition cost;~~

F. ~~percentage of Federal particiartion in the project costs for the Federal award under which the property was acquired;~~

G. ~~location;~~

H. ~~use and conitition of property;~~

I. ~~ultimate disposition data including the date of disposal and sales price; and~~

J. manufacturer;

K. year of purchase.

The District is responsible for maintaining and updating property records when there is a change in the status of the property.

Equipment and computing devices acquired in whole or in part under a Federal award will vest upon acquisition to the District, subject to the following conditions:

A. The equipment shall be used for the authorized purposes of the award project during the period of performance or until the equipment is no longer needed for the purposes of the project.

B. While the equipment is being used for the originally-authorized purpose, the District (or subrecipient) must not dispose of or encumber its title or other interests without the approval of the Federal agency or pass-through entity.

C. The equipment may only be used and disposed of in accordance with the provisions of the Federal agency or the pass-through entity and Policy 7300 - Disposition of Real Property~~/Personal Property~~ and Policy 7310 - Disposition of Personal Property, and AG 7310 - Disposal of District Property.

D. The District must use equipment or the project or program for which it was acquired and for as long as needed, whether or not the project or program continues to be supported by the Federal award. The District must not encumber the equipment without prior approval of the Federal agency or pass-through entity.

E. When no longer needed for the original project or program, the equipment may be used in other activities in the following order of priority:

    1. activities under other Federal awards from the Federal agency that funded the original program or project; then

    2. activities under Federal awards from other Federal agencies. These activities include consolidated equipment for information technology systems.

F. During the time that equipment is used on the project or program for which it was acquired, the District must also make the equipment available for use on other programs or projects supported by the Federal Government, provided that such use will not interfere with the purpose for which it was originally acquired. First preference for other use of the equipment must be given to other programs or projects supported by the Federal agency that financed the equipment. Second preference must be given to programs or projects under Federal awards from other Federal agencies. Use for non-Federally funded projects is also permissible, provided such use will not interfere with the purpose for which it was originally acquired. The District should consider charging user fees as appropriate. If the District does use equipment to earn program income, it must not charge a fee that is less than a private company would charge for similar services unless specifically authorized by Federal statute.

G. When acquiring replacement equipment, the District may either trade-in or sell the equipment and use the proceeds to offset the cost of the replacement equipment.

H. Property records shall be maintained that include a description of the equipment, a serial number or other identification number, the source of funding for the equipment (including the Federal Award Identification Number

("FAIN")), title holder, acquisition date, cost of the property, percentage of Federal agency contribution towards the original purchase, the location, use, and condition of the property, and ultimate disposition data, including date of disposal and sale price of the property.

I. A physical inventory of the property must be conducted and results reconciled with property records at least once every two (2) years.

J. A control system shall be in place to provide safeguards for preventing loss, damage, or theft of the property. Any such loss, damage, or theft of the property must be investigated. The District must notify the Federal agency or pass-through entity of any loss, damage, or theft of equipment that will have an impact on the program.

K. Regular maintenance procedures shall be implemented to keep the property in proper working condition.

L. Proper sales procedures shall be established to ensure the highest possible return in the event the District is authorized or required to sell the equipment/property.

M. When equipment acquired under a Federal award is no longer needed for the original project/program or for activities currently or previously supported by a Federal agency, the District shall request disposition instructions from the Federal agency or the pass-through entity if required by the terms and conditions of the Federal award. Disposition of the equipment shall be made in accordance with the provisions of 2 C.F.R. 200. 313.

Revised 4/26/16
Revised 3/28/23

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Legal 2 C.F.R. 200.313

Book	Policy Manual
Section	7000 Property
Title	ACCOUNTING SYSTEM FOR CAPITAL ASSETS
Code	po7455*jrm
Status	First Reading
Adopted	October 22, 2013
Last Revised	October 24, 2023

7455 - **ACCOUNTING SYSTEM FOR CAPITAL ASSETS**

Capital assets are defined as those tangible assets of the District:

A. with a useful life in excess of one (1) year;

B. with an initial cost equal to or exceeding the amount determined periodically by the District in Policy 7450 - Property Inventory;

C. which are capitalized in accordance with GAAP; and

D. which the District intends to hold or continue in use for an extended period of time.

Further, some items may be identified as "controlled" assets that, although they do not meet all capital asset criteria, are to be recorded on the capital asset system to maintain control.

Capital assets shall be classified as follows:

A. land, buildings (facilities), equipment, and intellectual property (including software) whether acquired by purchase, construction, manufacture, exchange, or through a lease accounted for as a financed purchase under Government Accounting Standards Board (GASB) standards or a finance lease under Financial Accounting Standards Board (FASB) standards; and

B. additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance).

Leased capital assets and assets which are jointly owned shall be identified and recorded on the capital asset system.

Capital assets shall be recorded at historical cost or, if that amount is not practicably determinable, at estimated historical cost. The method(s) to be used to estimate historical cost shall be established.

The purchase of capital assets, the transfer of capital assets between buildings, and the disposal of fixed assets shall be initiated and require the prior written approval. An asset to be disposed of by sale shall be done in accordance with Policy 7300 - Disposition of Real Property or Policy 7310 - Disposition of Personal Property.

In accordance with GAAP, assets must be depreciated over their estimated useful lives and approved by the auditor.

Such useful lives by asset class as per GASB are as follows:

A. site improvement - 20 years;

B. buildings - 10-50 years;

C. furniture and equipment - 3-50 years;

D. leased equipment - 3-50 years.

Accumulated depreciation shall be calculated on a straight line basis and be recorded for general capital assets.

The following information shall be maintained for all capital assets:

A. description

B. asset classification (land, building, equipment, etc.)

C. location

D. purchase price

E. vendor

F. date purchased

G. voucher number

H. estimated useful life

I. estimated salvage value

J. replacement cost

K. accumulated depreciation

L. method of acquisition (purchase, trade-in, lease, donated, etc.)

M. appropriation

N. manner of asset disposal

Revised 12/10/19

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Sheboygan Area School District

Gift Identification Form For Gifts With A Value Of $2,500 Or More

Gifts valued at $2,500 or more can not be accepted in any manner without Board approval.

Description of gift: Red Raider Robotics 2500.00 Donation

Conditions of acceptance (if any): none

If there are any expenses or budgetary considerations as a result of acceptance of this gift please describe: none

Please include the following if applicable:
Make: _____ Model: _____
Unit Value: 2500.00 Serial No: _____
Total Value: 2500 Original Purchase Price: _____
Quantity Received: 2500 Date Received: 12/5/25

Donor Information: Organization or name of Donor: Richard Julie Leonhard
Donor Address: 3830 Jolliet Trl Apt 225
Sheboygan, WI 53083

How/Where Gift will be used: Robotics

Acceptance Recommended By: _____ Date: 9/25

Date of Board Acceptance: _____ (Feb 98)