

**Philippi WV 26416  
March 21, 2022**

**Minutes**

The Barbour County Board of Education met in regular session at 6:00 p.m. on Monday, March 21, 2022, at the Board of Education Office, 45 School Street, Philippi, WV 26416.

David Everson, Adam Starks, Joanne McConnell, and Ron Phillips, Members, and Jeffrey Woofter, Secretary, were present. Also in attendance were: Annette Hughart.

Mrs. McConnell called the meeting to order at 6:00 p.m.

Mr. Phillips led the pledge to the flag.

Invocation by Mr. Phillips

A motion was made by Mr. Everson to approve the minutes of the March 14, 2022, meeting. The motion was seconded by Mr. Starks. After discussion, the motion passed four (4) to zero (0).

Mr. Nestor, Member, arrived at 6:10 p.m.

The board recognized the following:

FBLA National Qualifiers

**Reports –**

Attendance-Enrollment Report  
February 2022 Financial Report

**Superintendents Recommendations –**

1. Recommendation: Approve budget adjustments.

BUDGET JOURNAL ENTRY

LINE NO.	ACCOUNT / DESCRIPTION	DEBIT	CREDIT
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	MONTH - FEBRUARY NUMBER - 02100	ENTRY DATE	2/02/22
	61.90018 - WVFEC - PMS		
0001	61.90018.01921.009.000.0000.0000.00		9,190.00
0002	61.90018.12170.611.000.0000.0000.00	3,150.00	
0003	61.90018.12170.643.000.0000.0000.00 NEW	4,000.00	
0004	61.90018.12170.114.000.0000.0000.00 NEW	1,769.91	
0005	61.90018.12170.221.000.0000.0000.00 NEW	135.40	
0006	61.90018.12170.233.000.0000.0000.00 NEW	132.74	
0007	61.90018.12170.262.000.0000.0000.00 NEW	1.95	
0008	BUDGET SUPPLEMENT FOR FY22 WVFEC - PMS		
0009	GRANT; SEE ATTACHMENTS TO JOURNAL ENTRY		
0010	FOR DOCUMENTATION.		
	* J/E TOTALS	9,190.00	9,190.00
	MONTH - FEBRUARY NUMBER - 02101	ENTRY DATE	2/04/22
	11.00321 - LOCAL BUS SALES		
0001	11.00321.05304.009.000.0000.0000.00		422.50
0002	11.00321.12791.741.000.0000.0000.00	422.50	
0003	BUDGET SUPPLEMENT FOR SALE OF EQUIPMENT;		
0004	SEE ATTACHMENTS TO JOURNAL ENTRY FOR		
0005	DOCUMENTATION.		
	* J/E TOTALS	422.50	422.50
	MONTH - FEBRUARY NUMBER - 02102	ENTRY DATE	2/10/22
	61.40210 - TITLE II		
0001	61.40210.04511.009.000.0000.0000.00	139,071.00	
0002	61.40210.11111.611.000.0000.0000.00		134,837.00
0003	61.40210.76191.911.000.0000.0000.00		4,234.00
0004	61.40210.04511.009.000.0000.0000.00		139,071.11
0005	61.40210.12213.114.000.0000.0000.00	26,000.00	
0006	61.40210.12213.131.000.0000.0000.00 NEW	12,000.00	
0007	61.40210.12213.221.000.0000.0000.00	3,200.00	
0008	61.40210.12213.233.000.0000.0000.00	4,500.00	
0009	61.40210.12213.262.000.0000.0000.00	225.00	
0010	61.40210.12213.331.000.0000.0000.00	72,792.27	
0011	61.40210.12213.581.000.0000.0000.00	750.00	
0012	61.40210.12213.582.000.0000.0000.00	15,200.00	
0013	61.40210.12213.611.000.0000.0000.00	169.95	
0014	61.40210.76191.911.000.0000.0000.00	4,233.89	
0015	BUDGET SUPPLEMENT FOR FY22 TITLE II; SEE		
0016	ATTACHMENTS TO JOURNAL ENTRY FOR		
0017	DOCUMENTATION.		
	* J/E TOTALS	278,142.11	278,142.11
	MONTH - FEBRUARY NUMBER - 02103	ENTRY DATE	2/10/22
	61.59200 - TITLE V		
0001	61.59200.04511.009.000.0000.0000.00	44,572.00	
0002	61.59200.12213.611.000.0000.0000.00		43,215.00
0003	61.59200.76191.911.000.0000.0000.00		1,357.00
0004	61.59200.04511.009.000.0000.0000.00		45,343.00
0005	61.59200.76191.911.000.0000.0000.00	1,380.42	
0006	61.59200.12213.114.000.0000.0000.00 NEW	38,142.09	
0007	61.59200.12213.221.000.0000.0000.00 NEW	2,917.87	
0008	61.59200.12213.233.000.0000.0000.00 NEW	2,860.66	
0009	61.59200.12213.262.000.0000.0000.00 NEW	41.96	
0010	BUDGET SUPPLEMENT FOR FY22 TITLE V; SEE		
0011	ATTACHMENTS TO JOURNAL ENTRY FOR		
0012	DOCUMENTATION.		
	* J/E TOTALS	89,915.00	89,915.00
	MONTH - FEBRUARY NUMBER - 02104	ENTRY DATE	2/10/22
	61.42210 - TITLE 4		
0001	61.42210.04511.009.000.0000.0000.00	75,795.00	
0002	61.42210.11111.611.000.0000.0000.00		71,054.65
0003	61.42210.12560.657.000.0000.0000.00		2,432.35
0004	61.42210.76191.911.000.0000.0000.00		2,308.00
0005	61.42210.04511.009.000.0000.0000.00		75,795.46
0006	61.42210.76191.911.000.0000.0000.00	2,307.52	
0007	61.42210.11111.611.000.0000.0000.00	55,987.94	
0008	61.42210.12170.653.000.0000.0000.00 NEW	4,500.00	
0009	61.42210.12211.657.000.0000.0000.00 NEW	7,000.00	
0010	61.42210.12213.136.000.0000.0000.00 NEW	5,567.93	
0011	61.42210.12213.221.000.0000.0000.00 NEW	425.95	
0012	61.42210.12213.262.000.0000.0000.00 NEW	6.12	
0013	BUDGET SUPPLEMENT FOR FY22 TITLE 4; SEE		
0014	ATTACHMENTS TO JOURNAL ENTRY FOR		
0015	DOCUMENTATION.		
	* J/E TOTALS	151,590.46	151,590.46
	MONTH - FEBRUARY NUMBER - 02105	ENTRY DATE	2/10/22
	61.41210 - TITLE I		
0001	61.41210.04511.009.000.0000.0000.00		109.21
0002	61.41210.11111.111.204.0000.0000.00	2,225.45	
0003	61.41210.11111.211.204.0000.0000.00		2,172.00
0004	61.41210.11111.221.201.0000.0000.00		.49
0005	61.41210.11111.221.202.0000.0000.00		.25
0006	61.41210.11111.221.204.0000.0000.00		.44
0007	61.41210.11111.221.302.0000.0000.00	.44	
0008	61.41210.11111.221.303.0000.0000.00		.15
0009	61.41210.11111.233.201.0000.0000.00		.05

0010	61.41210.11111.233.202.0000.0000.00		.10
0011	61.41210.11111.233.204.0000.0000.00		.16
0012	61.41210.11111.233.302.0000.0000.00		.16
0013	61.41210.11111.233.303.0000.0000.00		.22
0014	61.41210.11111.262.201.0000.0000.00		.71
0015	61.41210.11111.262.202.0000.0000.00	.22	
0016	61.41210.11111.262.204.0000.0000.00		52.96
0017	61.41210.11111.262.302.0000.0000.00	.33	
0018	61.41210.11111.262.303.0000.0000.00	.33	
0019	61.41210.11111.611.001.0000.0000.00		254,772.00
0020	61.41210.11111.611.101.0000.0000.00	5,000.00	
0021	61.41210.11111.611.201.0000.0000.00	8,527.65	
0022	61.41210.11111.611.202.0000.0000.00	2,000.00	
0023	61.41210.11111.611.204.0000.0000.00	2,078.11	
0024	61.41210.11111.611.302.0000.0000.00	2,529.39	
0025	61.41210.11111.643.101.0000.0000.00	11,208.00	
0026	61.41210.11111.643.303.0000.0000.00	34,654.04	
0027	61.41210.11115.111.101.0000.0000.00	11,480.00	
0028	61.41210.11115.111.201.0000.0000.00	11,480.00	
0029	61.41210.11115.111.202.0000.0000.00	11,480.00	
0030	61.41210.11115.111.204.0000.0000.00	11,480.00	
0031	61.41210.11115.111.302.0000.0000.00	5,740.00	
0032	61.41210.11115.111.303.0000.0000.00	5,740.00	
0033	61.41210.11115.211.101.0000.0000.00	1,000.00	
0034	61.41210.11115.211.201.0000.0000.00	1,000.00	
0035	61.41210.11115.211.202.0000.0000.00	1,000.00	
0036	61.41210.11115.211.204.0000.0000.00	1,000.00	
0037	61.41210.11115.211.302.0000.0000.00	500.00	
0038	61.41210.11115.211.303.0000.0000.00	500.00	
0039	61.41210.11115.218.101.0000.0000.00	500.00	
0040	61.41210.11115.218.201.0000.0000.00	500.00	
0041	61.41210.11115.218.202.0000.0000.00	500.00	
0042	61.41210.11115.218.204.0000.0000.00	500.00	
0043	61.41210.11115.218.302.0000.0000.00	250.00	
0044	61.41210.11115.218.303.0000.0000.00	250.00	
0045	61.41210.11115.221.101.0000.0000.00	1,000.00	
0046	61.41210.11115.221.201.0000.0000.00	1,000.00	
0047	61.41210.11115.221.202.0000.0000.00	1,000.00	
0048	61.41210.11115.221.204.0000.0000.00	1,000.00	
0049	61.41210.11115.221.302.0000.0000.00	500.00	
0050	61.41210.11115.221.303.0000.0000.00	500.00	
0051	61.41210.11115.233.101.0000.0000.00	1,000.00	
0052	61.41210.11115.233.201.0000.0000.00	1,000.00	
0053	61.41210.11115.233.202.0000.0000.00	1,000.00	
0054	61.41210.11115.233.204.0000.0000.00	1,000.00	
0055	61.41210.11115.233.302.0000.0000.00	500.00	
0056	61.41210.11115.233.303.0000.0000.00	500.00	
0057	61.41210.11115.262.101.0000.0000.00	20.00	
0058	61.41210.11115.262.201.0000.0000.00	20.00	
0059	61.41210.11115.262.202.0000.0000.00	20.00	
0060	61.41210.11115.262.204.0000.0000.00	20.00	
0061	61.41210.11115.262.302.0000.0000.00	10.00	
0062	61.41210.11115.262.303.0000.0000.00	10.00	
0063	61.41210.12110.611.001.0000.0000.00	2,720.24	
0064	61.41210.12170.611.001.0000.0000.00	1,006.91	
0065	61.41210.12170.611.101.0000.0000.00	10,062.20	
0066	61.41210.12170.611.201.0000.0000.00	2,000.00	
0067	61.41210.12170.611.202.0000.0000.00	2,000.00	
0068	61.41210.12170.611.204.0000.0000.00	2,000.00	
0069	61.41210.12170.611.302.0000.0000.00	1,000.00	
0070	61.41210.12170.611.303.0000.0000.00	10,000.00	
0071	61.41210.12211.111.001.0000.0000.00	1,070.05	
0072	61.41210.12211.211.001.0000.0000.00	67.00	
0073	61.41210.12211.218.001.0000.0000.00	.20	
0074	61.41210.12211.221.001.0000.0000.00		197.26
0075	61.41210.12211.233.001.0000.0000.00	59.43	
0076	61.41210.12211.262.001.0000.0000.00	1.58	
0077	61.41210.12213.321.204.0000.0000.00	6,000.00	
0078	61.41210.12213.321.302.0000.0000.00	7,200.00	
0079	61.41210.12213.321.303.0000.0000.00	24,000.00	
0080	61.41210.12213.341.303.0000.0000.00 NEW	30,000.00	
0081	61.41210.12213.582.201.0000.0000.00	1,200.00	
0082	61.41210.12213.582.204.0000.0000.00	4,000.00	
0083	61.41210.12213.611.101.0000.0000.00	5,000.00	
0084	61.41210.12213.611.204.0000.0000.00	4,000.00	
0085	61.41210.12213.642.202.0000.0000.00	691.13	
0086	61.41210.76191.911.001.0000.0000.00	3.46	
0087	BUDGET SUPPLEMENT FY22 TITLE I; SEE		
0088	ATTACHMENTS TO JOURNAL ENTRY FOR		
0089	DOCUMENTATION.		
	* J/E TOTALS	257,306.16	257,306.16
	MONTH - FEBRUARY NUMBER - 02106	ENTRY DATE	2/27/22
	11.00083 - MEDICAID		
0001	11.00083.04221.009.000.0000.0000.00		1,010.51
0002	11.00083.11111.111.000.0000.0000.00	1,010.51	
0003	BUDGET SUPPLEMENT FOR MEDICAID REVENUE;		
0004	SEE ATTACHMENTS TO JOURNAL ENTRY FOR		
0005	DOCUMENTATION.		
	* J/E TOTALS	1,010.51	1,010.51
	MONTH - FEBRUARY NUMBER - 02107	ENTRY DATE	2/27/22
	61.50211 - CARL PERKINS		
0001	61.50211.04511.009.000.0000.0000.00 NEW		8,975.00

0002	61.50211.76191.911.000.0000.0000.00 NEW	273.24	
0003	61.50211.31311.611.000.0000.0000.00 NEW	8,701.76	
0004	BUDGET SUPPLEMENT FOR FY22 CARL PERKINS		
0005	GRANT; SEE ATTACHMENTS TO JOURNAL ENTRY		
0006	FOR DOCUMENTATION.		
	* J/E TOTALS	8,975.00	8,975.00
	MONTH - FEBRUARY	NUMBER - 02108	ENTRY DATE 2/28/22
	11.00000 - UNFUNDED RETIREMENT LIABILITY		
0001	11.00000.03917.009.000.0000.0000.00	109,771.00	
0002	11.00000.11111.235.000.0000.0000.00		4,884.50
0003	11.00000.11121.235.000.0000.0000.00	12,433.33	
0004	11.00000.11131.235.000.0000.0000.00		14,817.00
0005	11.00000.12110.235.000.0000.0000.00		10,066.12
0006	11.00000.12120.235.000.0000.0000.00	9,461.59	
0007	11.00000.12130.235.000.0000.0000.00	4,820.17	
0008	11.00000.12211.235.000.0000.0000.00		30,595.13
0009	11.00000.12212.235.000.0000.0000.00	361.18	
0010	11.00000.12220.235.000.0000.0000.00	1,194.88	
0011	11.00000.12239.235.000.0000.0000.00		26,412.00
0012	11.00000.12311.235.000.0000.0000.00		17,796.00
0013	11.00000.12321.235.000.0000.0000.00	7,439.16	
0014	11.00000.12329.235.000.0000.0000.00	1,284.01	
0015	11.00000.12331.235.000.0000.0000.00	260.99	
0016	11.00000.12411.235.000.0000.0000.00	8,263.28	
0017	11.00000.12510.235.000.0000.0000.00	12,043.85	
0018	11.00000.12520.235.000.0000.0000.00	375.63	
0019	11.00000.12560.235.000.0000.0000.00	83.55	
0020	11.00000.12570.235.000.0000.0000.00	1,052.92	
0021	11.00000.12571.235.000.0000.0000.00	3,245.64	
0022	11.00000.12572.235.000.0000.0000.00	54.95	
0023	11.00000.12611.235.000.0000.0000.00	2,063.48	
0024	11.00000.12621.235.000.0000.0000.00	12,775.16	
0025	11.00000.12631.235.000.0000.0000.00		1,617.42
0026	11.00000.12671.235.000.0000.0000.00 NEW	1,783.98	
0027	11.00000.12711.235.000.0000.0000.00	22,307.79	
0028	11.00000.12731.235.000.0000.0000.00	9,544.84	
0029	11.00000.12911.235.000.0000.0000.00		11,470.00
0030	11.00000.13121.235.000.0000.0000.00		68,691.38
0031	11.00000.21210.235.000.0000.0000.00		1,363.93
0032	11.00000.21215.235.000.0000.0000.00		10,026.00
0033	11.00000.21219.235.000.0000.0000.00	435.34	
0034	11.00000.21221.235.000.0000.0000.00		10,450.31
0035	11.00000.21223.235.000.0000.0000.00		7,079.00
0036	11.00000.21282.235.000.0000.0000.00		6,064.64
0037	11.00000.22130.235.000.0000.0000.00		15,613.43
0038	11.00000.22140.235.000.0000.0000.00	585.88	
0039	11.00000.22150.235.000.0000.0000.00	5,966.45	
0040	11.00000.22211.235.000.0000.0000.00		16,550.38
0041	11.00000.22711.235.000.0000.0000.00	6,783.22	
0042	11.00000.22721.235.000.0000.0000.00	5,107.21	
0043	11.00000.31311.235.000.0000.0000.00	4,521.75	
0044	11.00000.31331.235.000.0000.0000.00	651.72	
0045	11.00000.31345.235.000.0000.0000.00	1,882.18	
0046	11.00000.31361.235.000.0000.0000.00	2,182.93	
0047	11.00000.31371.235.000.0000.0000.00	2,799.01	
0048	11.00000.31391.235.000.0000.0000.00	1,740.26	
0049	11.00000.32411.235.000.0000.0000.00		4,552.37
0050	11.00000.41421.235.000.0000.0000.00		3,225.73
0051	11.00000.41471.235.000.0000.0000.00		2,999.24
0052	11.00000.91910.235.000.0000.0000.00	1,618.46	
0053	11.00000.91920.235.000.0000.0000.00	9,378.79	
0054	NEGATIVE BUDGET SUPPLEMENT FOR FY2022		
0055	RETIREMENT ALLOCATION FOR UNFUNDED		
0056	LIABILITY; THIS IS ON BEHALF PAYMENTS		
0057	MADE BY THE STATE FOR THE BENEFIT OF THE		
0058	LEA DIRECTLY TO THE CONSOLIDATED PUBLIC		
0059	RETIREMENT BOARD FOR THE UNFUNDED		
0060	LIABILITY OF THE TEACHERS RETIREMENT		
0061	SYSTEM; SEE ATTACHMENTS TO JOURNAL ENTRY		
0062	FOR DOCUMENTATION.		
	* J/E TOTALS	264,274.58	264,274.58
	MONTH - FEBRUARY	NUMBER - 02109	ENTRY DATE 2/28/22
	11.00000 - MISCELLANEOUS REVENUE		
0001	11.00000.01912.009.000.0000.0000.00		100.00
0002	11.00000.01914.009.000.0000.0000.00		149.74
0003	11.00000.01980.009.000.0000.0000.00		739.00
0004	11.00000.01986.009.000.0000.0000.00		424.00
0005	11.00000.01989.009.000.0000.0000.00		4,760.00
0006	11.00000.76321.842.000.0000.0000.00	6,172.74	
0007	11.00101.01984.009.000.0000.0000.00		196.86
0008	11.00101.12711.122.000.0000.0000.00	169.27	
0009	11.00101.12711.221.000.0000.0000.00	12.96	
0010	11.00101.12711.233.000.0000.0000.00	12.70	
0011	11.00101.12711.263.000.0000.0000.00	1.93	
0012	11.00303.01984.009.000.0000.0000.00		554.31
0013	11.00303.12711.122.000.0000.0000.00	554.31	
0014	11.00501.01984.009.000.0000.0000.00		444.84
0015	11.00501.91980.122.000.0000.0000.00	316.78	
0016	11.00501.91980.123.000.0000.0000.00	128.06	
0017	BUDGET SUPPLEMENT MISCELLANEOUS REVENUE		
0018	FOR FEB-2022; SEE ATTACHMENTS TO JOURNAL		
0019	ENTRY FOR DOCUMENTATION.		

		* J/E TOTALS	7,368.75	7,368.75
		MONTH - FEBRUARY	ENTRY DATE	2/23/22
		NUMBER - 02200		
		61.17210 - ALTERNATIVE EDUCATION		
0001	61.17210.41421.211.000.0000.0000.00		218.07	
0002	61.17210.41421.111.000.0000.0000.00			218.07
0003	BUDGET TRANSFER WITHIN FY22 ALTERNATIVE			
0004	EDUCATION TO REDISTRIBUTE BUDGET; SEE			
0005	ATTACHMENTS TO JOURNAL ENTRY FOR			
0006	DOCUMENTATION.			
		* J/E TOTALS	218.07	218.07
		MONTH - FEBRUARY	ENTRY DATE	2/28/22
		NUMBER - 02201		
		61.88210 - CHILD NUTRITION		
0001	61.88210.01611.009.000.0000.0000.00			13.65
0002	61.88210.01621.009.000.0000.0000.00			297.50
0003	61.88210.01989.009.000.0000.0000.00			539.90
0004	61.88210.04657.009.000.0000.0000.00			651.00
0005	61.88210.01624.009.000.0000.0000.00		1,502.05	
0006	BUDGET TRANSFER WITHIN FY22 CHILD			
0007	NUTRITION TO REDISTRIBUTE BUDGET; SEE			
0008	ATTACHMENTS TO JOURNAL ENTRY FOR			
0009	DOCUMENTATION.			
		* J/E TOTALS	1,502.05	1,502.05
		MONTH - FEBRUARY	ENTRY DATE	2/28/22
		NUMBER - 02202		
		61.41110 - TITLE I		
0001	61.41110.11115.611.001.0000.0000.00		63.22	
0002	61.41110.11115.651.001.0000.0000.00			10.75
0003	61.41110.12213.611.001.0000.0000.00			5.78
0004	61.41110.12211.121.001.0000.0000.00			4,219.12
0005	61.41110.12211.111.001.0000.0000.00		4,172.43	
0006	BUDGET TRANSFER WITHIN FY21 TITLE I TO			
0007	REDISTRIBUTE BUDGET; SEE ATTACHMENTS TO			
0008	JOURNAL ENTRY FOR DOCUMENTATION.			
		* J/E TOTALS	4,235.65	4,235.65
		MONTH - FEBRUARY	ENTRY DATE	2/28/22
		NUMBER - 02203		
		61.88210 - CHILD NUTRITION		
0001	61.88210.13121.122.000.0000.0000.00		90.25	
0002	61.88210.13121.144.000.0000.0000.00		721.37	
0003	61.88210.13121.145.000.0000.0000.00		51.53	
0004	61.88210.13121.148.000.0000.0000.00		309.16	
0005	61.88210.13121.611.000.0000.0000.00		3,183.99	
0006	61.88210.13121.636.000.0000.0000.00		30.15	
0007	61.88210.13121.121.000.0000.0000.00			4,386.45
0008	BUDGET TRANSFER WITHIN FY22 CHILD			
0009	NUTRITION TO REDISTRIBUTE BUDGET; SEE			
0010	ATTACHMENTS TO JOURNAL ENTRY FOR			
0011	DOCUMENTATION.			
		* J/E TOTALS	4,386.45	4,386.45
		MONTH - FEBRUARY	ENTRY DATE	2/28/22
		NUMBER - 02204		
		71.52110 - ESSERF		
0001	71.52110.11111.535.000.0000.0000.00		52,340.00	
0002	71.52110.11111.657.000.0000.0000.00			52,340.00
0003	71.52110.11131.211.000.0000.0000.00		232.25	
0004	71.52110.11131.218.000.0000.0000.00			232.19
0005	71.52110.11131.221.000.0000.0000.00			.06
0006	71.52110.12213.112.000.0000.0000.00		25.00	
0007	71.52110.12213.221.000.0000.0000.00		131.94	
0008	71.52110.12213.232.000.0000.0000.00		5.63	
0009	71.52110.12213.233.000.0000.0000.00		118.10	
0010	71.52110.12213.262.000.0000.0000.00		1.90	
0011	71.52110.12239.111.000.0000.0000.00		.01	
0012	71.52110.12239.211.000.0000.0000.00		952.00	
0013	71.52110.12239.218.000.0000.0000.00			952.00
0014	71.52110.12239.221.000.0000.0000.00		.05	
0015	71.52110.12239.233.000.0000.0000.00			.03
0016	71.52110.12239.262.000.0000.0000.00		.01	
0017	71.52110.12411.211.000.0000.0000.00		428.40	
0018	71.52110.12411.218.000.0000.0000.00			428.40
0019	71.52110.12510.211.000.0000.0000.00		47.60	
0020	71.52110.12510.218.000.0000.0000.00			47.60
0021	71.52110.12510.221.000.0000.0000.00		.01	
0022	71.52110.12711.211.000.0000.0000.00		476.00	
0023	71.52110.12711.218.000.0000.0000.00			476.00
0024	71.52110.12711.221.000.0000.0000.00		.02	
0025	71.52110.12911.211.000.0000.0000.00		476.00	
0026	71.52110.12911.218.000.0000.0000.00			476.00
0027	71.52110.12911.233.000.0000.0000.00		.03	
0028	71.52110.12911.262.000.0000.0000.00		.01	
0029	71.52110.13121.122.000.0000.0000.00		5.80	
0030	71.52110.13121.141.000.0000.0000.00		3.03	
0031	71.52110.13121.144.000.0000.0000.00		103.06	
0032	71.52110.13121.148.000.0000.0000.00		1,314.87	
0033	71.52110.13121.262.000.0000.0000.00		.66	
0034	71.52110.21210.144.000.0000.0000.00		159.75	
0035	71.52110.21210.211.000.0000.0000.00		476.00	
0036	71.52110.21210.218.000.0000.0000.00			476.00
0037	71.52110.21210.221.000.0000.0000.00		12.21	
0038	71.52110.21210.262.000.0000.0000.00		.14	
0039	71.52110.13121.211.000.0000.0000.00			1,882.20
0040	BUDGET TRANSFER WITHIN FY21 ESSERF TO			
0041	REDISTRIBUTE BUDGET; SEE ATTACHMENTS TO			
0042	JOURNAL ENTRY FOR DOCUMENTATION.			
		* J/E TOTALS	57,310.48	57,310.48

MONTH - FEBRUARY		NUMBER - 02205	ENTRY DATE	2/28/22
71.52160 - ESSERF				
0001	71.52160.11111.112.000.0000.0000.00		868.62	
0002	71.52160.11111.134.000.0000.0000.00		275.64	
0003	71.52160.11111.211.000.0000.0000.00		3,136.00	
0004	71.52160.11111.218.000.0000.0000.00			3,332.00
0005	71.52160.11111.221.000.0000.0000.00		87.59	
0006	71.52160.11111.233.000.0000.0000.00		59.16	
0007	71.52160.11111.262.000.0000.0000.00		1.26	
0008	71.52160.12110.211.000.0000.0000.00		166.60	
0009	71.52160.12110.218.000.0000.0000.00			166.60
0010	71.52160.12110.233.000.0000.0000.00		.01	
0011	71.52160.12211.211.000.0000.0000.00		309.40	
0012	71.52160.12211.218.000.0000.0000.00			309.40
0013	71.52160.12211.233.000.0000.0000.00		.03	
0014	71.52160.12211.262.000.0000.0000.00		.02	
0015	71.52160.12220.121.000.0000.0000.00		.04	
0016	71.52160.12220.221.000.0000.0000.00		.01	
0017	71.52160.11111.111.000.0000.0000.00			1,096.38
0018	BUDGET TRANSFER WITHIN FY21 ESSERF TO			
0019	REDISTRIBUTE BUDGET; SEE ATTACHMENTS TO			
0020	JOURNAL ENTRY FOR DOCUMENTATION.			
* J/E TOTALS			4,904.38	4,904.38
MONTH - FEBRUARY		NUMBER - 02300	ENTRY DATE	2/04/22
11.00000 - PAYROLL				
0001	11.00000.11111.111.000.0000.0000.00			225,000.00
0002	11.00000.76321.842.000.0000.0000.00		225,000.00	
0003	BUDGET TRANSFER FROM PAYROLL TO			
0004	RESERVE FOR CONTINGENCIES; SEE			
0005	ATTACHMENTS TO JOURNAL ENTRY FOR			
0006	DOCUMENTATION.			
* J/E TOTALS			225,000.00	225,000.00
MONTH - FEBRUARY		NUMBER - 02301	ENTRY DATE	2/17/22
11.01001 - STEP 7				
0001	11.01001.12239.211.000.0000.0000.00		476.00	
0002	11.01001.32411.211.000.0000.0000.00		528.45	
0003	11.01001.32411.111.000.0000.0000.00			1,004.45
0004	11.01005.12110.581.000.0000.0000.00		62.72	
0005	11.01005.12520.581.000.0000.0000.00		142.44	
0006	11.01005.11111.581.000.0000.0000.00			205.16
0007	11.01012.11111.651.000.0000.0000.00 NEW		877.60	
0008	11.01012.11111.611.000.0000.0000.00			877.60
0009	11.01017.11111.653.000.0000.0000.00		7,440.00	
0010	11.01017.11111.611.000.0000.0000.00			7,440.00
0011	11.01018.11111.643.000.0000.0000.00		23.57	
0012	11.01018.11111.611.000.0000.0000.00			23.57
0013	BUDGET TRANSFER WITHIN STEP 7 TO			
0014	REDISTRIBUTE BUDGET; PER MICHELLE			
0015	FLEMING, 2/16/22; SEE ATTACHMENTS TO			
0016	JOURNAL ENTRY FOR DOCUMENTATION.			
* J/E TOTALS			9,550.78	9,550.78
MONTH - FEBRUARY		NUMBER - 02302	ENTRY DATE	2/17/22
61.08170 - TEACHER/LEADERSHIP INDUCTION				
0001	61.08170.11111.114.000.0000.0000.00		300.00	
0002	61.08170.11111.221.000.0000.0000.00		22.95	
0003	61.08170.11111.262.000.0000.0000.00		.66	
0004	61.08170.11111.233.000.0000.0000.00		44.67	
0005	61.08170.12213.331.000.0000.0000.00			368.28
0006	BUDGET TRANSFER WITHIN FY21 TEACHER/			
0007	LEADERSHIP INDUCTION TO REDISTRIBUTE			
0008	BUDGET; PER MICHELLE FLEMING, 2/16/22;			
0009	SEE ATTACHMENTS TO JOURNAL ENTRY FOR			
0010	DOCUMENTATION.			
* J/E TOTALS			368.28	368.28
MONTH - FEBRUARY		NUMBER - 02303	ENTRY DATE	2/23/22
11.01005 - STEP 7				
0001	11.01005.11111.582.000.0000.0000.00 NEW		132.39	
0002	11.01005.12110.581.000.0000.0000.00		61.66	
0003	11.01005.12520.581.000.0000.0000.00		177.84	
0004	11.01005.11111.581.000.0000.0000.00			371.89
0005	11.01011.11111.643.000.0000.0000.00 NEW		3,340.26	
0006	11.01011.11111.611.000.0000.0000.00			3,340.26
0007	BUDGET TRANSFER WITHIN SETP 7 TO			
0008	REDISTRIBUTE BUDGET; SEE ATTACHMENTS TO			
0009	JOURNAL ENTRY FOR DOCUMENTATION.			
* J/E TOTALS			3,712.15	3,712.15
MONTH - FEBRUARY		NUMBER - 02304	ENTRY DATE	2/23/22
11.99901 - STEP 7B				
0001	11.99901.12237.653.000.0000.0000.00		374.50	
0002	11.99901.12586.651.000.0000.0000.00		1,000.00	
0003	11.99901.15141.832.000.0000.0000.00			300.00
0004	11.99901.11111.652.000.0000.0000.00			1,074.50
0005	BUDGET TRANSFER WITHIN STEP 7B TO			
0006	REDISTRIBUTE BUDGET; SEE ATTACHMENTS TO			
0007	JOURNAL ENTRY FOR DOCUMENTATION.			
* J/E TOTALS			1,374.50	1,374.50
MONTH - FEBRUARY		NUMBER - 02305	ENTRY DATE	2/23/22
11.99902 - STEP 7C				
0001	11.99902.11111.643.000.0000.0000.00		1,028.00	
0002	11.99902.11111.644.000.0000.0000.00 NEW		39.99	
0003	11.99902.11111.651.000.0000.0000.00		53.88	
0004	11.99902.11111.611.000.0000.0000.00			1,121.87

0005	BUDGET TRANSFER WITHIN STEP 7C TO		
0006	REDISTRIBUTE BUDGET; SEE ATTACHMENTS TO		
0007	JOURNAL ENTRY FOR DOCUMENTATION.		
	* J/E TOTALS	1,121.87	1,121.87
	MONTH - FEBRUARY NUMBER - 02306	ENTRY DATE	2/28/22
	11.00000 - PROPERTY TAXES		
0001	11.00000.01115.009.000.0000.0000.00		2,216.45
0002	11.00000.01121.009.000.0000.0000.00		3,446.94
0003	11.00000.01141.009.000.0000.0000.00		916.24
0004	11.00000.01142.009.000.0000.0000.00		1,231.12
0005	11.00000.01113.009.000.0000.0000.00	7,810.75	
0006	BUDGET TRANSFER WITHIN PROPERTY TAXES TO		
0007	REDISTRIBUTE BUDGET; SEE ATTACHMENTS TO		
0008	JOURNAL ENTRY FOR DOCUMENTATION.		
	* J/E TOTALS	7,810.75	7,810.75
	MONTH - FEBRUARY NUMBER - 02307	ENTRY DATE	2/28/22
	11.00000 - PAYROLL ACCOUNTS		
0001	11.00000.12611.123.000.0000.0000.00	183.90	
0002	11.00000.12621.123.000.0000.0000.00	1,276.72	
0003	11.00000.12631.123.000.0000.0000.00 NEW	142.29	
0004	11.00000.12711.123.000.0000.0000.00	143.47	
0005	11.00000.12731.123.000.0000.0000.00	56.96	
0006	11.00000.22721.123.000.0000.0000.00	1,273.24	
0007	11.00000.11111.111.000.0000.0000.00		3,076.58
0008	OVERTIME		
0009			
0010	11.00000.11111.134.000.0000.0000.00	5,060.11	
0011	11.00000.11111.135.000.0000.0000.00	583.18	
0012	11.00000.11111.141.000.0000.0000.00	531.00	
0013	11.00000.11111.144.000.0000.0000.00	559.13	
0014	11.00000.11111.145.000.0000.0000.00	494.25	
0015	11.00000.11121.134.000.0000.0000.00	311.74	
0016	11.00000.11121.141.000.0000.0000.00	.37	
0017	11.00000.11121.144.000.0000.0000.00	614.95	
0018	11.00000.11121.148.000.0000.0000.00	911.85	
0019	11.00000.12411.144.000.0000.0000.00	422.37	
0020	11.00000.12510.144.000.0000.0000.00	714.78	
0021	11.00000.12611.141.000.0000.0000.00	7.15	
0022	11.00000.12611.144.000.0000.0000.00	2,277.20	
0023	11.00000.21210.131.000.0000.0000.00	4,057.37	
0024	11.00000.21210.134.000.0000.0000.00	568.00	
0025	11.00000.21210.135.000.0000.0000.00	209.77	
0026	11.00000.21210.138.000.0000.0000.00	209.77	
0027	11.00000.21210.141.000.0000.0000.00	1,453.12	
0028	11.00000.21221.131.000.0000.0000.00	5,500.69	
0029	11.00000.21221.141.000.0000.0000.00	2,357.10	
0030	11.00000.21223.131.000.0000.0000.00	3,609.05	
0031	11.00000.21282.134.000.0000.0000.00	53.57	
0032	11.00000.21282.141.000.0000.0000.00	.18	
0033	11.00000.21282.144.000.0000.0000.00	107.79	
0034	11.00000.21282.148.000.0000.0000.00	1,172.40	
0035	11.00000.31311.134.000.0000.0000.00	275.64	
0036	11.00000.31311.135.000.0000.0000.00	137.82	
0037	11.00000.31391.134.000.0000.0000.00	432.70	
0038	11.00000.11111.131.000.0000.0000.00		32,633.05
0039	SUBSTITUTES		
0040			
0041	11.00000.11111.215.000.0000.0000.00	1,422.00	
0042	11.00000.11111.218.000.0000.0000.00		39,976.86
0043	11.00000.11121.211.000.0000.0000.00	2,258.22	
0044	11.00000.11121.218.000.0000.0000.00		2,258.24
0045	11.00000.12110.211.000.0000.0000.00	238.00	
0046	11.00000.12110.218.000.0000.0000.00		238.00
0047	11.00000.12120.211.000.0000.0000.00	1,904.00	
0048	11.00000.12120.218.000.0000.0000.00		1,904.00
0049	11.00000.12130.211.000.0000.0000.00	476.00	
0050	11.00000.12130.218.000.0000.0000.00		476.00
0051	11.00000.12211.211.000.0000.0000.00	428.40	
0052	11.00000.12211.218.000.0000.0000.00		428.40
0053	11.00000.12212.211.000.0000.0000.00	23.80	
0054	11.00000.12212.218.000.0000.0000.00		23.80
0055	11.00000.12220.211.000.0000.0000.00	885.36	
0056	11.00000.12220.218.000.0000.0000.00		885.36
0057	11.00000.12321.211.000.0000.0000.00	714.00	
0058	11.00000.12321.218.000.0000.0000.00		714.00
0059	11.00000.12411.211.000.0000.0000.00	5,021.80	
0060	11.00000.12411.215.000.0000.0000.00	123.60	
0061	11.00000.12411.218.000.0000.0000.00		5,021.80
0062	11.00000.12510.211.000.0000.0000.00	2,618.00	
0063	11.00000.12510.215.000.0000.0000.00	99.80	
0064	11.00000.12510.218.000.0000.0000.00		2,618.00
0065	11.00000.12520.211.000.0000.0000.00	190.39	
0066	11.00000.12520.218.000.0000.0000.00		190.41
0067	11.00000.12570.211.000.0000.0000.00	238.00	
0068	11.00000.12570.218.000.0000.0000.00		238.00
0069	11.00000.12571.211.000.0000.0000.00	214.20	
0070	11.00000.12571.218.000.0000.0000.00		214.20
0071	11.00000.12611.211.000.0000.0000.00	5,783.40	
0072	11.00000.12611.218.000.0000.0000.00		5,783.41
0073	11.00000.12621.211.000.0000.0000.00	1,570.80	
0074	11.00000.12621.215.000.0000.0000.00	543.60	
0075	11.00000.12621.218.000.0000.0000.00		1,570.80

0076	11.00000.12631.211.000.0000.0000.00	285.60	
0077	11.00000.12631.218.000.0000.0000.00		285.60
0078	11.00000.12671.211.000.0000.0000.00	47.60	
0079	11.00000.12671.218.000.0000.0000.00		47.60
0080	11.00000.12711.211.000.0000.0000.00	10,072.65	
0081	11.00000.12711.215.000.0000.0000.00	132.50	
0082	11.00000.12711.218.000.0000.0000.00		10,043.60
0083	11.00000.12731.211.000.0000.0000.00	2,146.56	
0084	11.00000.12731.215.000.0000.0000.00	61.80	
0085	11.00000.12731.218.000.0000.0000.00		1,594.60
0086	11.00000.21210.211.000.0000.0000.00	8,938.69	
0087	11.00000.21210.215.000.0000.0000.00		46.43
0088	11.00000.21210.218.000.0000.0000.00		9,216.37
0089	11.00000.21221.211.000.0000.0000.00	476.00	
0090	11.00000.21221.218.000.0000.0000.00		476.00
0091	11.00000.21282.211.000.0000.0000.00	1,073.75	
0092	11.00000.21282.218.000.0000.0000.00		1,073.75
0093	11.00000.22130.211.000.0000.0000.00	238.00	
0094	11.00000.22130.218.000.0000.0000.00		238.00
0095	11.00000.22140.211.000.0000.0000.00	404.60	
0096	11.00000.22140.218.000.0000.0000.00		404.60
0097	11.00000.22150.211.000.0000.0000.00	1,428.00	
0098	11.00000.22150.218.000.0000.0000.00		1,428.00
0099	11.00000.22211.211.000.0000.0000.00		146.61
0100	11.00000.22211.218.000.0000.0000.00		143.21
0101	11.00000.22711.211.000.0000.0000.00	952.00	
0102	11.00000.22711.218.000.0000.0000.00		952.00
0103	11.00000.31311.211.000.0000.0000.00	952.00	
0104	11.00000.31311.218.000.0000.0000.00		952.00
0105	11.00000.31331.211.000.0000.0000.00	476.00	
0106	11.00000.31331.218.000.0000.0000.00		476.00
0107	11.00000.31345.211.000.0000.0000.00	357.00	
0108	11.00000.31345.218.000.0000.0000.00		357.00
0109	11.00000.31361.211.000.0000.0000.00	476.00	
0110	11.00000.31361.218.000.0000.0000.00		476.00
0111	11.00000.31371.211.000.0000.0000.00	476.00	
0112	11.00000.31371.218.000.0000.0000.00		476.00
0113	11.00000.31391.211.000.0000.0000.00	476.00	
0114	11.00000.31391.218.000.0000.0000.00		476.00
0115	11.00000.32411.211.000.0000.0000.00	814.09	
0116	11.00000.32411.218.000.0000.0000.00		523.60
0117	11.00000.41421.211.000.0000.0000.00	257.94	
0118	11.00000.41421.215.000.0000.0000.00	695.30	
0119	11.00000.41421.218.000.0000.0000.00		257.95
0120	11.00000.41471.211.000.0000.0000.00	71.40	
0121	11.00000.41471.218.000.0000.0000.00		71.40
0122	11.00000.11111.211.000.0000.0000.00	36,640.75	
0123	HEALTH INSURANCE		
0124			
0125	11.00000.11111.112.000.0000.0000.00	19,365.14	
0126	11.00000.11111.115.000.0000.0000.00	2,563.82	
0127	11.00000.11111.121.000.0000.0000.00	5,027.27	
0128	11.00000.11111.122.000.0000.0000.00	20.01	
0129	11.00000.11111.221.000.0000.0000.00	7,539.46	
0130	11.00000.11111.231.000.0000.0000.00	142.90	
0131	11.00000.11111.232.000.0000.0000.00	2.39	
0132	11.00000.11111.233.000.0000.0000.00	2,439.62	
0133	11.00000.11111.262.000.0000.0000.00	110.58	
0134	11.00000.11121.111.000.0000.0000.00	.05	
0135	11.00000.11121.112.000.0000.0000.00	375.90	
0136	11.00000.11121.121.000.0000.0000.00		.01
0137	11.00000.11121.221.000.0000.0000.00	155.12	
0138	11.00000.11121.233.000.0000.0000.00	28.21	
0139	11.00000.11121.262.000.0000.0000.00	2.35	
0140	11.00000.12110.111.000.0000.0000.00	.01	
0141	11.00000.12110.221.000.0000.0000.00	.03	
0142	11.00000.12120.221.000.0000.0000.00		5.25
0143	11.00000.12120.233.000.0000.0000.00		.02
0144	11.00000.12120.262.000.0000.0000.00		.02
0145	11.00000.12130.111.000.0000.0000.00	.01	
0146	11.00000.12130.221.000.0000.0000.00		.05
0147	11.00000.12130.233.000.0000.0000.00	.02	
0148	11.00000.12130.262.000.0000.0000.00	.01	
0149	11.00000.12211.111.000.0000.0000.00	.02	
0150	11.00000.12211.221.000.0000.0000.00		.31
0151	11.00000.12211.232.000.0000.0000.00	.03	
0152	11.00000.12211.262.000.0000.0000.00		.01
0153	11.00000.12212.111.000.0000.0000.00		.02
0154	11.00000.12212.221.000.0000.0000.00		.03
0155	11.00000.12212.231.000.0000.0000.00		.01
0156	11.00000.12220.121.000.0000.0000.00	419.81	
0157	11.00000.12220.221.000.0000.0000.00	32.08	
0158	11.00000.12220.233.000.0000.0000.00	31.51	
0159	11.00000.12220.262.000.0000.0000.00	.46	
0160	11.00000.12311.221.000.0000.0000.00	61.20	
0161	11.00000.12311.262.000.0000.0000.00	.90	
0162	11.00000.12321.121.000.0000.0000.00	.02	
0163	11.00000.12321.221.000.0000.0000.00		.02
0164	11.00000.12321.233.000.0000.0000.00	.01	
0165	11.00000.12321.262.000.0000.0000.00	.01	
0166	11.00000.12329.221.000.0000.0000.00		.01
0167	11.00000.12329.262.000.0000.0000.00	.01	



0168	11.00000.12331.122.000.0000.0000.00	659.78	
0169	11.00000.12331.221.000.0000.0000.00	50.46	
0170	11.00000.12331.233.000.0000.0000.00	49.48	
0171	11.00000.12331.264.000.0000.0000.00	9.83	
0172	11.00000.12411.111.000.0000.0000.00		962.83
0173	11.00000.12411.121.000.0000.0000.00	209.94	
0174	11.00000.12411.221.000.0000.0000.00		34.67
0175	11.00000.12411.233.000.0000.0000.00		56.52
0176	11.00000.12411.262.000.0000.0000.00		.26
0177	11.00000.12510.121.000.0000.0000.00	209.87	
0178	11.00000.12510.221.000.0000.0000.00	54.07	
0179	11.00000.12510.232.000.0000.0000.00		.02
0180	11.00000.12510.233.000.0000.0000.00	15.74	
0181	11.00000.12510.262.000.0000.0000.00	1.02	
0182	11.00000.12520.121.000.0000.0000.00		.03
0183	11.00000.12520.221.000.0000.0000.00		.13
0184	11.00000.12520.233.000.0000.0000.00	.06	
0185	11.00000.12520.264.000.0000.0000.00		.01
0186	11.00000.12560.221.000.0000.0000.00		.03
0187	11.00000.12560.262.000.0000.0000.00		.01
0188	11.00000.12570.121.000.0000.0000.00		.02
0189	11.00000.12570.221.000.0000.0000.00		.03
0190	11.00000.12570.233.000.0000.0000.00		.01
0191	11.00000.12571.111.000.0000.0000.00	.01	
0192	11.00000.12571.221.000.0000.0000.00		.02
0193	11.00000.12571.262.000.0000.0000.00		.01
0194	11.00000.12572.221.000.0000.0000.00	.01	
0195	11.00000.12572.231.000.0000.0000.00		.01
0196	11.00000.12572.262.000.0000.0000.00	.05	
0197	11.00000.12611.121.000.0000.0000.00		.02
0198	11.00000.12611.122.000.0000.0000.00	81.76	
0199	11.00000.12611.221.000.0000.0000.00	187.60	
0200	11.00000.12611.233.000.0000.0000.00	19.90	
0201	11.00000.12611.264.000.0000.0000.00	37.94	
0202	11.00000.12621.111.000.0000.0000.00	.01	
0203	11.00000.12621.122.000.0000.0000.00	235.06	
0204	11.00000.12621.221.000.0000.0000.00	112.74	
0205	11.00000.12621.233.000.0000.0000.00	113.35	
0206	11.00000.12621.262.000.0000.0000.00		.02
0207	11.00000.12621.264.000.0000.0000.00	22.55	
0208	11.00000.12631.122.000.0000.0000.00	36.48	
0209	11.00000.12631.221.000.0000.0000.00	13.69	
0210	11.00000.12631.233.000.0000.0000.00	13.41	
0211	11.00000.12631.264.000.0000.0000.00	2.66	
0212	11.00000.12671.111.000.0000.0000.00		.02
0213	11.00000.12671.221.000.0000.0000.00		.20
0214	11.00000.12671.233.000.0000.0000.00		.02
0215	11.00000.12671.262.000.0000.0000.00		.01
0216	11.00000.12711.121.000.0000.0000.00		54.40
0217	11.00000.12711.122.000.0000.0000.00	551.08	
0218	11.00000.12711.221.000.0000.0000.00	37.24	
0219	11.00000.12711.233.000.0000.0000.00	48.05	
0220	11.00000.12711.263.000.0000.0000.00	7.38	
0221	11.00000.12731.111.000.0000.0000.00	.01	
0222	11.00000.12731.122.000.0000.0000.00	113.95	
0223	11.00000.12731.221.000.0000.0000.00	12.18	
0224	11.00000.12731.233.000.0000.0000.00	12.82	
0225	11.00000.12731.262.000.0000.0000.00		.02
0226	11.00000.12731.263.000.0000.0000.00	1.92	
0227	11.00000.21210.111.000.0000.0000.00	678.25	
0228	11.00000.21210.112.000.0000.0000.00	347.52	
0229	11.00000.21210.221.000.0000.0000.00	554.32	
0230	11.00000.21210.231.000.0000.0000.00		.01
0231	11.00000.21210.233.000.0000.0000.00	76.90	
0232	11.00000.21210.262.000.0000.0000.00	8.30	
0233	11.00000.21221.221.000.0000.0000.00	601.11	
0234	11.00000.21221.262.000.0000.0000.00	8.62	
0235	11.00000.21223.221.000.0000.0000.00	276.09	
0236	11.00000.21223.262.000.0000.0000.00	3.97	
0237	11.00000.21282.111.000.0000.0000.00		.02
0238	11.00000.21282.112.000.0000.0000.00	86.28	
0239	11.00000.21282.121.000.0000.0000.00	.01	
0240	11.00000.21282.221.000.0000.0000.00	104.93	
0241	11.00000.21282.233.000.0000.0000.00	6.46	
0242	11.00000.21282.262.000.0000.0000.00	1.65	
0243	11.00000.22130.121.000.0000.0000.00		70.32
0244	11.00000.22130.221.000.0000.0000.00		5.37
0245	11.00000.22130.233.000.0000.0000.00		5.28
0246	11.00000.22130.262.000.0000.0000.00		.07
0247	11.00000.22140.221.000.0000.0000.00	.01	
0248	11.00000.22140.233.000.0000.0000.00		.02
0249	11.00000.22150.111.000.0000.0000.00		.01
0250	11.00000.22150.221.000.0000.0000.00		.07
0251	11.00000.22150.233.000.0000.0000.00	.01	
0252	11.00000.22150.262.000.0000.0000.00		.01
0253	11.00000.22211.111.000.0000.0000.00		4,897.93
0254	11.00000.22211.221.000.0000.0000.00		370.30
0255	11.00000.22211.233.000.0000.0000.00		367.35
0256	11.00000.22211.262.000.0000.0000.00		5.39
0257	11.00000.22711.221.000.0000.0000.00		.02
0258	11.00000.22711.233.000.0000.0000.00	.01	
0259	11.00000.22721.122.000.0000.0000.00	936.07	

0260	11.00000.22721.221.000.0000.0000.00	169.04	
0261	11.00000.22721.231.000.0000.0000.00	72.20	
0262	11.00000.22721.233.000.0000.0000.00	129.58	
0263	11.00000.22721.262.000.0000.0000.00	2.44	
0264	11.00000.31311.114.000.0000.0000.00	75.78	
0265	11.00000.31311.221.000.0000.0000.00	37.45	
0266	11.00000.31311.233.000.0000.0000.00	5.69	
0267	11.00000.31311.262.000.0000.0000.00	.53	
0268	11.00000.31331.221.000.0000.0000.00		.01
0269	11.00000.31331.233.000.0000.0000.00	.01	
0270	11.00000.31345.111.000.0000.0000.00	.01	
0271	11.00000.31345.112.000.0000.0000.00	25.87	
0272	11.00000.31345.221.000.0000.0000.00	1.92	
0273	11.00000.31345.233.000.0000.0000.00	1.68	
0274	11.00000.31345.262.000.0000.0000.00	.03	
0275	11.00000.31361.221.000.0000.0000.00		7.33
0276	11.00000.31361.262.000.0000.0000.00		.01
0277	11.00000.31371.112.000.0000.0000.00	79.61	
0278	11.00000.31371.221.000.0000.0000.00	6.12	
0279	11.00000.31371.233.000.0000.0000.00	5.08	
0280	11.00000.31371.262.000.0000.0000.00	.09	
0281	11.00000.31391.221.000.0000.0000.00	33.10	
0282	11.00000.31391.262.000.0000.0000.00	.47	
0283	11.00000.32411.221.000.0000.0000.00		.03
0284	11.00000.32411.233.000.0000.0000.00	.02	
0285	11.00000.32411.262.000.0000.0000.00		.03
0286	11.00000.41421.111.000.0000.0000.00		.01
0287	11.00000.41421.262.000.0000.0000.00	.01	
0288	11.00000.41471.111.000.0000.0000.00	.01	
0289	11.00000.41471.112.000.0000.0000.00	27.87	
0290	11.00000.41471.221.000.0000.0000.00	1.89	
0291	11.00000.41471.233.000.0000.0000.00	2.08	
0292	11.00000.41471.262.000.0000.0000.00	.04	
0293	11.00000.91910.221.000.0000.0000.00		.04
0294	11.00000.91910.233.000.0000.0000.00	.01	
0295	11.00000.91910.262.000.0000.0000.00		.03
0296	11.00000.91920.114.000.0000.0000.00	1,667.00	
0297	11.00000.91920.221.000.0000.0000.00	127.52	
0298	11.00000.91920.262.000.0000.0000.00	1.83	
0299	11.00000.11111.111.000.0000.0000.00		40,561.81
0300	ALL OTHER PAYROLL LINES		
0301			
0302	BUDGET TRANSFER WITHIN GENERAL FUND		
0303	PAYROLL LINES TO REDISTRIBUTE BUDGET;		
0304	SEE ATTACHMENTS TO JOURNAL ENTRY FOR		
0305	DOCUMENTATION.		
	* J/E TOTALS	175,819.78	175,819.78
	MONTH - FEBRUARY NUMBER - 02308	ENTRY DATE	2/28/22
	11.01016 - STEP 7		
0001	11.01016.11111.531.000.0000.0000.00 NEW	116.00	
0002	11.01016.11111.611.000.0000.0000.00		116.00
0003	11.01018.11111.611.000.0000.0000.00	10.15	
0004	11.01018.11111.644.000.0000.0000.00		10.15
0005	BUDGET TRANSFER WITHIN STEP 7 TO		
0006	REDISTRIBUTE BUDGET; SEE ATTACHMENTS TO		
0007	JOURNAL ENTRY FOR DOCUMENTATION.		
	* J/E TOTALS	126.15	126.15
	MONTH - FEBRUARY NUMBER - 02309	ENTRY DATE	2/28/22
	11.99901 - STEP 7B		
0001	11.99901.12237.653.000.0000.0000.00	13.38	
0002	11.99901.11111.652.000.0000.0000.00		13.38
0003	BUDGET TRANSFER WITHIN STEP 7B TO		
0004	REDISTRIBUTE BUDGET; SEE ATTACHMENTS TO		
0005	JOURNAL ENTRY FOR DOCUMENTATION.		
	* J/E TOTALS	13.38	13.38
	MONTH - FEBRUARY NUMBER - 02310	ENTRY DATE	2/28/22
	11.99902 - STEP 7C		
0001	11.99902.11111.643.000.0000.0000.00	50.44	
0002	11.99902.11111.651.000.0000.0000.00	35.99	
0003	11.99902.11111.611.000.0000.0000.00		86.43
0004	BUDGET TRANSFER WITHIN STEP 7C TO		
0005	REDISTRIBUTE BUDGET; SEE ATTACHMENTS TO		
0006	JOURNAL ENTRY FOR DOCUMENTATION.		
	* J/E TOTALS	86.43	86.43
	MONTH - FEBRUARY NUMBER - 02311	ENTRY DATE	2/28/22
	11.00000 - MAINTENANCE		
0001	11.00000.12621.431.000.0000.0000.00	7,413.54	
0002	11.00000.12621.541.000.0000.0000.00 NEW	25.20	
0003	11.00000.12621.613.000.0000.0000.00	43,029.45	
0004	11.00000.12621.667.000.0000.0000.00	46.50	
0005	11.00000.12671.611.000.0000.0000.00	1,410.00	
0006	11.00000.12611.622.000.0000.0000.00		51,924.69
0007	BUDGET TRANSFER WITHIN MAINTENANCE TO		
0008	REDISTRIBUTE BUDGET; SEE ATTACHMENTS TO		
0009	JOURNAL ENTRY FOR DOCUMENTATION.		
	* J/E TOTALS	51,924.69	51,924.69
	MONTH - FEBRUARY NUMBER - 02312	ENTRY DATE	2/28/22
	11.00000 - TRANSPORTATION		
0001	11.00000.12711.611.000.0000.0000.00	85.62	
0002	11.00000.12731.431.000.0000.0000.00	11,352.50	
0003	11.00000.12731.613.000.0000.0000.00	22.99	
0005	11.00000.12731.622.000.0000.0000.00	3,500.00	

0006	11.00000.12731.621.000.0000.0000.00		6,000.00
0007	11.00000.12731.657.000.0000.0000.00		5,650.00
0008	11.00000.12711.341.000.0000.0000.00		1,000.00
0009	11.00000.12731.582.000.0000.0000.00		750.00
0010	11.00000.12731.661.000.0000.0000.00		1,561.11
0011	BUDGET TRANSFER WITHIN TRANSPORTATION		
0012	TO REDISTRIBUTE BUDGET; SEE ATTACHMENTS		
0013	TO JOURNAL ENTRY FOR DOCUMENTATION.		
	* J/E TOTALS	14,961.11	14,961.11
	MONTH - FEBRUARY	NUMBER - 02313	ENTRY DATE 2/28/22
	11.00000 - GENERAL FUND		
0001	11.00000.12318.341.000.0000.0000.00	11,522.50	
0002	11.00000.12510.656.000.0000.0000.00	359.98	
0003	11.00000.12510.819.000.0000.0000.00	460.00	
0004	11.00000.12531.431.000.0000.0000.00	272.45	
0005	11.00000.12560.541.000.0000.0000.00	.20	
0006	11.00000.22161.341.000.0000.0000.00	1,325.00	
0007	11.00000.12510.657.000.0000.0000.00		7,005.53
0008	11.00000.12570.331.000.0000.0000.00		5,000.00
0009	11.00000.12570.582.000.0000.0000.00		500.00
0010	11.00000.12585.432.000.0000.0000.00		114.00
0011	11.00000.12560.331.000.0000.0000.00		582.64
0012	11.00000.12531.611.000.0000.0000.00		53.36
0013	11.00000.12510.341.000.0000.0000.00		684.60
0014	BUDGET TRANSFER WITHIN GENERAL FUND TO		
0015	REDISTRIBUTE BUDGET; SEE ATTACHMENTS TO		
0016	JOURNAL ENTRY FOR DOCUMENTATION.		
	* J/E TOTALS	13,940.13	13,940.13
	** REPORT TOTALS	1,646,562.15	1,646,562.15

2. Recommendation: Approve payment of bills for the period of March 9, 2022, through March 15, 2022, at a total expenditure of \$88,106.23.
3. Recommendation: Authorize March 28, 2022, payroll and federal withholdings not to exceed the amount of \$1,000,000.00 to be released in accordance with Federal Law.
4. Recommendation: Authorize the payment of utility bills and copier bills due before the next board meeting not to exceed \$70,000.00.
5. Recommendation: Approve the final total of March 15, 2022, payroll check, and federal withholdings in the amount of \$392,759.60.
6. Recommendation: Approve/Confirm fundraising activity requests as submitted (all candy sales will be done outside school hours)

Philippi Elementary School (Media) – projected revenue - \$500.00

7. Recommendation: Approve proposed levy rates for FY '23 for submission to the State Auditor's Office and the WV Department of Education.

**SCHEDULE OF PROPOSED LEVY RATES  
BARBOUR COUNTY BOARD OF EDUCATION  
For the Fiscal Year Ended June 30, 2023**

The following is a true copy from the record of orders entered by BARBOUR COUNTY BOARD OF EDUCATION on the 21st day of March 2022:

	Column E Certificate of Valuation Assessed Value for Tax Purposes	Current Expense Levy	
		Levy Rate/\$100	Taxes Levied
<b>Class I</b>			
Personal Property	\$0.00	19.40	\$ -
Public Utilities	-		-
<b>Total Class I</b>	-		-
<b>Class II</b>			
Real Estate	\$331,362,190	38.80	1,285,685
Personal Property	4,465,518		17,326
<b>Total Class II</b>	335,827,708		1,303,011
<b>Class III</b>			
Real Estate	\$114,769,220	77.60	890,609
Personal Property	258,175,923		2,003,445
Public Utilities	40,121,266		311,341
<b>Total Class III</b>	413,066,409		3,205,395
<b>Class IV</b>			
Real Estate	\$49,725,000	77.60	385,866
Personal Property	27,307,694		211,908
Public Utilities	8,949,382		69,447
<b>Total Class IV</b>	85,982,076		667,221
<b>Total Assessed Valuation and Projected Gross Tax Collections</b>	<b>\$ 834,876,193</b>		<b>\$ 5,175,627</b>
Less Allowance for Uncollectibles, Exonerations and Delinquencies		5.00%	(258,781)
Less Allowance for Tax Discounts		2.00%	(98,337)
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense tax levy only)			-
<b>Net Projected Tax Collections, before allowance for Assessor's Valuation Fund</b>			<b>4,818,509</b>
Less - Allowance for Assessor's Valuation Fund (Subtracted from regular current expense tax levy only)		2.00%	(96,370)
<b>Projected Net Taxes to be Collected</b>			<b>\$ 4,722,139</b>

Note: Copies of all approved excess and/or bond levy orders and certified copies of the canvass of votes must be on file with the State Auditor's Office and the State Department of Education before excess or bond levy rates can be approved.

SIGNED THIS 21st DAY OF MARCH, 2022, BY  
Jeffrey Woofter, SECRETARY OF THE BOARD OF

\_\_\_\_\_  
Signature

Revised 3-10-15)

- 1 -

8. Recommendation: Approve/Confirm curricular trips.

Belington Elementary School (2<sup>nd</sup> Grade) – to Hovatter's Zoo on May 18, 2022  
Belington Middle School (Band) – to Kennywood on May 13, 2022  
Philip Barbour High School (Football) – to Barbour Co. 4-H Camp on August 1-6, 2022  
Philippi Middle School (5<sup>th</sup> Grade/Boylen's Class) – to Charleston, West Virginia on May 12, 2022

9. Recommendation: Approve educational leave request for a student at Philip Barbour High School.

10. Recommendation: Approve educational leave request for a student at Philippi Middle School.

11. Recommendation: Approve/Confirm the use of buildings and/or grounds.

Philip Barbour High School on March 27, 2022 – requested by Thairon Holler for Belington VFD Emergency Vehicle Operations Course

12. Recommendation: Approve Change Order #1 for the Philip Barbour High School Softball field lighting project.

13. Recommendation: Approve/Confirm requests for professional leave.

14. Recommendation: Employ the following personnel for the 2021/2022 school year. **Employment is contingent upon certification and clearance of criminal convictions as defined in WV Codes §18-5-15c(d) and §15-2-24(d)**

<b>Regular Employee Assignments 2021-22</b>		
<b>Name of Person</b>	<b>Location</b>	<b>Job ID: Position</b>
	PBHS, Itinerant	Job 3656: 2022Educational Interpreter/Sign Language Specialist/Supervisory Aide/Transportation Aide
	PMS, Itinerant	Job 3657: Visually Impaired/Multi-Categorical Instructor
	PES, Itinerant	Job 3658: PreK/Prek Special Needs Instructor (half-time)
	PMS, Itinerant	Job 3659: Gifted/Multi-Categorical Instructor (half-time)
	PES, Itinerant	Job 3660: Multi-Categorical/Severely Profoundly Impaired Instructor w/Autism
	PES, Itinerant	Job 3661: Multi-Categorical w/Autism Instructor
	KEMS, Itinerant	Job 3662: Hearing Impaired/Multi-Categorical Instructor
	BES	Job 3670: Elementary Education Instructor
	PES	Job 3672: Title I Reading/Math Instructor
	BMS	Job 3673: Language Arts Instructor
	PBHS	Job 3674: Language Arts Instructor
	PMS	Job 3675: Mathematics Instructor

<b>Substitute Employee Assignments 2021-22</b>		
<b>Name of Person</b>	<b>Location</b>	<b>Job ID: Position</b>
	County	Job 3663: Substitute Custodian(s)
	County	Job 3664: Substitute LPN/Aide(s)
	County	Job 3665: Substitute School Nurse RN(s)
	County	Job 3666: Substitute Secretary(s)
	County	Job 3667: Substitute Cook(s)
	County	Job 3668: Substitute Bus Operator(s)
	County	Job 3669: Substitute Teacher(s)

<b>Extra-Curricular Employee Assignments 2021-22</b>		
	PMS	Job 3671: Volunteer Assistant Softball Coach

15. Recommendation: Approve listed persons to enter the bus operator training program for Barbour County Schools.

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The Superintendent pulled Belington Middle School Band to Kennywood on May 13, 2022 from agenda item 8 off the agenda.

A motion was made by Mr. Starks to approve agenda items 1-15 as recommended. The motion was seconded by Mr. Nestor. After discussion, the motion passed five (5) to zero (0).

The board acted upon or discussed the following items:

1. Other

Next board meetings:

April 11, 2022, at 6:00 p.m. at Board of Education Office (Regular Session)

The meeting recessed at 7:08 p.m.

The Barbour County Board of Education reconvened the recessed meeting of March 21, 2022 Board meeting session at 6:00 p.m. on Tuesday, April 19, 2022, at the Board of Education Office, 45 School Street Philippi, WV 26416.

Ron Phillips, Adam Starks, Joanne McConnell, David Everson, and Jared Nestor (via telephone), Members, and David Neff, acting as Secretary, were present.

Mrs. McConnell called the reconvened March 21, 2022 meeting to order at 6:00 p.m.

A motion was made by Mr. Everson to approve the Levy Order and Rates Sheet for Fiscal Year Ending June 30, 2023. The motion was seconded by Mr. Starks. After discussion, the motion passed five (5) to zero (0).

**LEVY ORDER AND RATE SHEET  
BARBOUR COUNTY BOARD OF EDUCATION  
For the Fiscal Year Ended June 30, 2023**

The following is a true copy from the record of orders entered by BARBOUR COUNTY BOARD OF EDUCATION on the 19th day of April 2022:

	Column E Certificate of Valuation Assessed Value for Tax Purposes	Current Expense Levy	
		Levy Rate/\$100	Taxes Levied
<b>Class I</b>			
Personal Property	\$0.00	19.40	\$ -
Public Utilities	-		-
<b>Total Class I</b>	-		-
<b>Class II</b>			
Real Estate	\$331,362,190	38.80	1,285,685
Personal Property	4,465,518		17,326
<b>Total Class II</b>	335,827,708		1,303,011
<b>Class III</b>			
Real Estate	\$114,769,220	77.60	890,609
Personal Property	258,175,923		2,003,445
Public Utilities	40,121,266		311,341
<b>Total Class III</b>	413,066,409		3,205,395
<b>Class IV</b>			
Real Estate	\$49,725,000	77.60	385,866
Personal Property	27,307,694		211,908
Public Utilities	8,949,382		69,447
<b>Total Class IV</b>	85,982,076		667,221
<b>Total Assessed Valuation and Projected Gross Tax Collections</b>	<b>\$ 834,876,193</b>		<b>\$ 5,175,627</b>
Less Allowance for Uncollectibles, Exonerations and Delinquencies		5.00%	(258,781)
Less Allowance for Tax Discounts		2.00%	(98,337)
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense tax levy only)			-
<b>Net Projected Tax Collections, before allowance for Assessor's Valuation Fund</b>			<b>4,818,509</b>
Less - Allowance for Assessor's Valuation Fund (Subtracted from regular current expense tax levy only)		2.00%	(96,370)
<b>Projected Net Taxes to be Collected</b>			<b>\$ 4,722,139</b>

Note: Copies of all approved excess and/or bond levy orders and certified copies of the canvass of votes must be on file with the State Auditor's Office and the State Department of Education before excess or bond levy rates can be approved.

SIGNED THIS 19th DAY OF APRIL 2022, BY  
Jeffrey Woofter, SECRETARY OF THE BOARD OF

\_\_\_\_\_  
Signature

Revised 3-10-15)

The meeting adjourned at 6:02 p.m.

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**President**

**Secretary**