

Board of Education Regular Meeting
Wednesday, September 16, 2020 7:30 PM
Shelby-Rising City School Conf. Room 402
650 N. Walnut
Shelby, NE 68662-0218

1. Call to Order
2. Pledge of Allegiance
3. Announce Open Meeting Act Posting and Location
4. Recitation of the District Mission Statement: To Provide a Quality Education Through Innovation, Integrity, Accountability and Service.
5. Recognition of Visitors
During this time visitors may request to the board the opportunity to speak at the appropriate time. The Board then allow for Public Comments. Each speaker will be limited to 5 minutes and all of the Public Comment time will be limited to 30 minutes. An exception will be made for those speakers appearing on the Agenda as presenters.
6. Approval of Agenda
7. Consent Agenda
 1. Minutes
 2. Treasurers Report
8. Administrative Reports
 1. Athletic Director/Activities Director Report
 2. Elementary Principals Report
 3. Secondary Principals Report
 4. Superintendents Report
9. District Reports
 1. Technology Report

2. Maintenance/Facilities/Transportation Report

3. Board/Committee Report

10. Discussion Items

11. Action Items

1. Discuss, consider and take all necessary action on recognizing the Shelby-Rising City Education Association as the bargaining representative for the 2020-21 school year.
2. Discuss, consider and take all necessary action on refunding 2016 Bond and reissue 2020B Bonds and the Call Resolution.
3. Discuss, consider and take all necessary on policy updates, second reading.
4. Discuss, consider and take all necessary action on the 2020-21 Shelby-Rising City Public Schools Budget
5. Discuss, consider and take all necessary action on the 2020-21 Shelby-Rising City Tax Resolution.
6. Discuss, consider and take all necessary action on the approval of the Interim Superintendent Evaluation Form
7. Discuss, consider and take all necessary action on the appointment of Pekny and Associates to conduct the annual district audit.
8. Discuss, consider and take all necessary action on appointing the superintendent of schools as the authorized agent for state and federal funds.

12. Set Dates

13. Executive Session

The Board may enter into closed session at any time to discuss any matter for which a closed session is lawful and appropriate.

We have legal matters that need to be handled in closed session.

Before the Board can enter closed session, a motion must be made in agreement with Statute 84-1410 by the Board to discuss topics such as personnel, negotiations, and legal matters.

14. Adjournment

Board of Education Special Meeting
Monday, August 31, 2020 12:00 PM Central

Shelby-Rising City School Conf. Room 402
650 N. Walnut
Shelby, NE 68662-0218

Kasey Hopwood: Absent
Jeff Kuhnel: Present
Geoffrey Ruth: Present
Jackie Sliva: Present
Heath Vrbka: Absent
Chris Whitmore: Present

Present: 4, Absent: 2.

Motion to excuse Health Vrbka and Kasey Hopwood made by Jeff Kuhnel with a 2nd motion made by Geoff Ruth.

1. Call to Order

2. Pledge of Allegiance

3. Announce Open Meeting Act Posting and Location

4. Recognition of Visitors

5. Approval of Agenda

Motion to approve agenda as presented Passed with a motion by Geoffrey Ruth and a second by Chris Whitmore.

Kasey Hopwood: Absent, Heath Vrbka: Absent, Jeff Kuhnel: Yea, Geoffrey Ruth: Yea,
Jackie Sliva: Yea, Chris Whitmore: Yea

Yea: 4, Nay: 0, Absent: 2

6. Consent Agenda

Motion to approve Consent Agenda Passed with a motion by Jackie Sliva and a second by Chris Whitmore.

Kasey Hopwood: Absent, Heath Vrbka: Absent, Jeff Kuhnel: Yea, Geoffrey Ruth: Yea,
Jackie Sliva: Yea, Chris Whitmore: Yea

Yea: 4, Nay: 0, Absent: 2

6.1. Minutes

6.2. Treasurers Report

7. Administrative Reports

7.1. Superintendents Report

7.2. Activity Director Report

8. District Reports

8.1. Board/Committee Report

9. Discussion Items

10. Action Items

10.1. Discuss and take all necessary action on the transfer of General Fund money to the Activity Fund

Motion to approve the transfer of \$40,000 from the General Fund to the Activity Fund. Passed with a motion by Chris Whitmore and a second by Geoffrey Ruth.

Kasey Hopwood: Yea, Jeff Kuhnel: Yea, Geoffrey Ruth: Yea, Jackie Sliva: Yea, Heath Vrbka: Yea, Chris Whitmore: Yea

Yea: 6, Nay: 0

10.2. Discuss and take all necessary action on the transfer of money from the General Fund to the Depreciation Fund

Motion to approve the transfer of \$75,000 from the General Fund to the Depreciation Fund. Passed with a motion by Jackie Sliva and a second by Chris Whitmore.

Kasey Hopwood: Yea, Jeff Kuhnel: Yea, Geoffrey Ruth: Yea, Jackie Sliva: Yea, Heath Vrbka: Yea, Chris Whitmore: Yea

Yea: 6, Nay: 0

10.3. Discuss and take all necessary action on updated Title IX Policy (2nd Reading)

Motion to approve the second reading of the Title IX Policy which includes the following: 0103.00, 0402.01, 0402.15, 0403.03, 0404.06, 0405.00, 0501.00, 0504.03, 0504.14, 0504.18, 0504.20, 0504.21, 0505.03, and 1004.03. Passed with a motion by Chris Whitmore and a second by Geoffrey Ruth.

Kasey Hopwood: Yea, Jeff Kuhnel: Yea, Geoffrey Ruth: Yea, Jackie Sliva: Yea, Heath Vrbka: Yea, Chris Whitmore: Yea

Yea: 6, Nay: 0

11. Set Dates

12. Executive Session

13. Adjournment

Motion to adjourn at 12:36pm. Passed with a motion by Jeff Kuhnel and a second by Geoffrey Ruth.

Kasey Hopwood: Absent, Heath Vrbka: Absent, Jeff Kuhnel: Yea, Geoffrey Ruth: Yea, Jackie Sliva: Yea, Chris Whitmore: Yea

Yea: 4, Nay: 0, Absent: 2

BOARD OF EDUCATION
SHELBY-RISING CITY PUBLIC SCHOOLS
REGULAR MEETING
SEPTEMBER 16, 2020
7:00 PM

<u>Check #</u>	<u>Vendor Name</u>	<u>Amount</u>
Checking	1	Fund: 01 GENERAL FUND
38577	ARBUCK, ASHLEY	1,531.44
38578	AUGUSTIN, SARAH	1,531.44
38579	B.E. PUBLISHING	1,618.20
38580	BLACK HILLS ENERGY	239.57
38581	BOBOLZ, CODY	1,531.44
38582	BRAINPOP LLC	175.00
38583	BUTLER COUNTY CLINIC	150.00
38584	CAPITAL ONE	556.78
38585	CARLEY, MATT	1,531.44
38586	COMMITTE FOR CHILDREN	657.00
38587	CONSTELLATION ENERGY	81.18
38588	CROMER, MELINDA	1,531.44
38589	CUBBYS CORPORATE OFFICE	1,273.04
38590	CULLIGAN OF YORK	101.55
38591	DEMCO	218.88
38592	DIETZE MUSIC HOUSE	5.85
38593	E.S.U. #7	1,205.43
38594	EAKES OFFICE SOLUTIONS	269.38
38595	EDUCATIONAL SERVICE UNIT #7	102.31
38596	EGAN SUPPLY CO.	501.45
38597	EMC INSURANCE COMPANIES	61,255.00
38598	ESU #2	750.00
38599	ESU #7 DISTANCE LEARNING	722.47
38600	EVANS, BRIAN	1,140.54
38601	GABEL, GRANT	1,531.44
38602	GENERAL FUND-PETTY CASH	3,916.64

<u>Check #</u>	<u>Vendor Name</u>	<u>Amount</u>
38603	GLOCK, DENISE	1,531.44
38604	HIRE RIGHT SOLUTIONS INC.	250.00
38605	HOMETOWN LEASING	834.20
38606	JACKSON SERVICES, INC	470.50
38607	JENSEN, SARA	1,531.44
38608	JJ & ZAK	3,199.00
38609	JOSTENS	20.03
38610	LINCOLN JOURNAL STAR	7.74
38611	LITERACY RESOURCES, LLC	87.99
38612	LUETTEL, DANIELLE	1,531.44
38613	MATHESON TRI-GAS INC.	792.05
38614	MCILNAY & COMPANY	1,951.56
38615	MENARDS	105.78
38616	MID-AMERICAN RESEARCH CHEMICAL	697.50
38617	MORNER, AUNDREA	543.24
38618	NEBRASKA ASSOCIATION OF SCHOOL BOARDS	30.00
38619	NIENHUESER, KATE	1,140.54
38620	ONE SOURCE	129.80
38621	ORKIN PEST CONTROL	91.17
38622	PAY FLEX	100.00
38623	PINNACLE AGENCY	100.00
38624	PIONEER MANUFACTURING CO.	34.00
38625	PITNEY BOWES	210.96
38626	POLK CO. RURAL PUBLIC POWER DISTRICT	8,323.37
38627	POLK COUNTY NEWS	64.46
38628	QUAVERED, INC	840.00
38629	RESERVE ACCOUNT	1,000.00

<u>Check #</u>	<u>Vendor Name</u>	<u>Amount</u>
38630	RIGGS, JON	1,531.44
38631	SAVVAS LEARNING COMPANY LLC	891.99
38632	SCHOOL SPECIALITY	109.32
38633	SCHUETH, BECKY	1,531.44
38634	SEGNER, MORGAN	1,531.44
38635	SHELBY AUTO CLINIC	933.75
38636	SHELBY LUMBER CO.	329.98
38637	STEWART, STACY	1,531.44
38638	STROMSBURG WATER & CONDITIONING INC.	75.00
38639	SUPREME SCHOOL SUPPLY	75.15
38640	TONNIGES, JORDAN	1,531.44
38641	TOPIL, SUE	543.24
38642	TRUCK CENTER COMPANIES	93.46
38643	UNITED STATES POSTAL SERVICE	76.00
38644	VERIZON WIRELESS	298.65
38645	VOCABULARY SPELLING CITY.COM	86.40
38646	VOSS, SANDY	1,531.44
38647	WILTON, KRISTEN	1,531.44

INVOICES:	\$ 123,980.14
PAYROLL:	\$ 435,874.20
TOTAL:	\$ 559,854.34

Batch Description: SEPTEMBER 2020 GENERAL FUND INVOICES
Vendor ID: ARBUCKASH ARBUCK, ASHLEY

Processing Month: 09/2020

Invoice Number: 91120
Invoice Date: 09/16/2020 Status: A
1099 Amount: 1,531.44

Amount: 1,531.44

Description: 1 Check Type: Chart of Account Number
01 1100 281 002 0000 0 000 HSA - SEPT 2020
Checking Account ID: Detail Description
1,531.44
Cost Center ID 1099 Detail Amount Asset/Asset Tag
1,531.44 N

Vendor ID: AUGUSTINSA AUGUSTIN, SARAH

Invoice Number: 91120
Invoice Date: 09/11/2020 Status: A
1099 Amount: 0.00

Amount: 1,531.44

Description: 1 Check Type: Chart of Account Number
01 1100 281 002 0000 0 000 HSA - SEPT 2020
Checking Account ID: Detail Description
1,531.44
Cost Center ID 1099 Detail Amount Asset/Asset Tag
1,531.44 N

Vendor ID: BEPUBLISH B.E. PUBLISHING

Invoice Number: 77097
Invoice Date: 09/11/2020 Status: A
1099 Amount: 0.00

Amount: 1,618.20

Description: 1 Check Type: Chart of Account Number
01 1100 643 000 0000 0 000 EDUTYPING
Checking Account ID: Detail Description
1,618.20
Cost Center ID 1099 Detail Amount Asset/Asset Tag
1,618.20 N

Vendor ID: BLACKHILLS BLACK HILLS ENERGY

Invoice Number: 91120
Invoice Date: 09/11/2020 Status: A
1099 Amount: 0.00

Amount: 239.57

Description: 1 Check Type: Chart of Account Number
01 2610 621 000 0000 0 000 FUEL
Checking Account ID: Detail Description
239.57
Cost Center ID 1099 Detail Amount Asset/Asset Tag
239.57 N

Vendor ID: BOBOLZCODY BOBOLZ, CODY

Invoice Number: 91120
Invoice Date: 09/11/2020 Status: A
1099 Amount: 0.00

Amount: 1,531.44

Description: 1 Check Type: Chart of Account Number
01 2410 281 001 0000 0 000 HSA - SEPT 2020
Checking Account ID: Detail Description
1,531.44
Cost Center ID 1099 Detail Amount Asset/Asset Tag
1,531.44 N

Vendor ID: BRAINPOP BRAINPOP LLC

Invoice Number: 91120
Invoice Date: 09/11/2020 Status: A
1099 Amount: 0.00

Amount: 175.00

Description: 1 Check Type: Chart of Account Number
01 1100 643 000 0000 0 000 BRAIN POP JR
Checking Account ID: Detail Description
175.00
Cost Center ID 1099 Detail Amount Asset/Asset Tag
175.00 N

Vendor ID: BUTLERCO BUTLER COUNTY CLINIC

Invoice Number: 213626
Invoice Date: 09/11/2020 Status: A
1099 Amount: 0.00

Amount: 150.00

Description: 1 Check Type: Chart of Account Number
01 2710 290 000 0000 0 000 BUS PHYSICAL - MICHELLE
Checking Account ID: Detail Description
150.00
Cost Center ID 1099 Detail Amount Asset/Asset Tag
150.00 N

Vendor ID: CAPITAL CAPITAL ONE

Invoice Number: 91120
Invoice Date: 09/11/2020 Status: A
1099 Amount: 0.00

Amount: 556.78

Description: Detail Description
1099 Amount: 0.00

Sequence: 1 Check Type:
Chart of Account Number Detail Description
01 2590 643 000 0000 0 000 ADOBE & BAMBOO
01 2590 890 000 0000 0 000 FEE & INTEREST
01 2590 810 000 0000 0 000 SAMMS MEMBERSHIP

Checking Account ID:
Cost Center ID Check Number: Check Date:
Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
392.00 N
57.78 N
107.00 N

Vendor ID: CARLEY **CARLEY, MATT**
Description:
Sequence: 1 Check Type:
Chart of Account Number Detail Description
01 1100 281 001 0000 0 000 HSA - SEPT 2020

PO Number: **Invoice Number: 91120** **Amount: 1,531.44**
Invoice Date: 09/11/2020 Due Date: 09/16/2020 Status: A 1099 Amount: 0.00
Cost Center ID Check Number: Check Date:
Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
1,531.44 N

Vendor ID: COMMITTEE **COMMITTEE FOR CHILDREN**
Description:
Sequence: 1 Check Type:
Chart of Account Number Detail Description
01 2120 610 002 0000 0 000 SECOND STEP LISC

PO Number: **Invoice Number: 2011601** **Amount: 657.00**
Invoice Date: 09/11/2020 Due Date: 09/16/2020 Status: A 1099 Amount: 0.00
Cost Center ID Check Number: Check Date:
Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
657.00 N

Vendor ID: CONSTELLA **CONSTELLATION ENERGY**
Description:
Sequence: 1 Check Type:
Chart of Account Number Detail Description
01 2610 621 000 0000 0 000 FUEL

PO Number: **Invoice Number: 91120** **Amount: 81.18**
Invoice Date: 09/11/2020 Due Date: 09/16/2020 Status: A 1099 Amount: 0.00
Cost Center ID Check Number: Check Date:
Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
81.18 N

Vendor ID: CROMER **CROMER, MELINDA**
Description:
Sequence: 1 Check Type:
Chart of Account Number Detail Description
01 1100 281 002 0000 0 000 HSA - SEPT 2020

PO Number: **Invoice Number: 91120** **Amount: 1,531.44**
Invoice Date: 09/11/2020 Due Date: 09/16/2020 Status: A 1099 Amount: 0.00
Cost Center ID Check Number: Check Date:
Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
1,531.44 N

Vendor ID: CUBBYSCORP **CUBBY'S CORPORATE OFFICE**
Description:
Sequence: 1 Check Type:
Chart of Account Number Detail Description
01 2610 626 000 0000 0 000 CUSTODIAL FUEL
01 2710 626 000 0000 0 000 BUS & VAN FUEL
01 2712 626 000 0000 0 000 SPED VAN FUEL

PO Number: **Invoice Number: 4420608** **Amount: 1,273.04**
Invoice Date: 09/14/2020 Due Date: 09/16/2020 Status: A 1099 Amount: 0.00
Cost Center ID Check Number: Check Date:
Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
90.80 N
1,096.68 N
85.56 N

Vendor ID: CULLIGANYO **CULLIGAN OF YORK**
Description:
Sequence: 1 Check Type:
Chart of Account Number Detail Description
01 2610 610 000 0000 0 000 WATER & RENTAL

PO Number: **Invoice Number: 91120** **Amount: 101.55**
Invoice Date: 09/11/2020 Due Date: 09/16/2020 Status: A 1099 Amount: 0.00
Cost Center ID Check Number: Check Date:
Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
101.55 N

Vendor ID: DEMCO **DEMCO**
Description:
Sequence: 1 Check Type:
Chart of Account Number Detail Description
01 2610 610 000 0000 0 000 WATER & RENTAL

PO Number: **Invoice Number: 6835083** **Amount: 218.88**
Invoice Date: 09/11/2020 Due Date: 09/16/2020 Status: A 1099 Amount: 0.00
Cost Center ID Check Number: Check Date:
Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
218.88 N

Description:		Invoice Date:	Due Date:	Status:	1099 Amount:
Sequence: 1	Check Type:	09/14/2020	09/16/2020	A	0.00
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Check Number:</u>	<u>Check Date:</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 2610 520 000 0000 0 000	PROPERTY INS	33,907.00		N	
01 2310 520 000 0000 0 000	LIABIL,UMBRELLA,CYBER,CLAIMS INS	11,289.00		N	
01 2650 520 000 0000 0 000	INLAND MARINE	1,806.00		N	
01 2710 520 000 0000 0 000	BUSINESS AUTO	14,253.00		N	
Vendor ID: ESU2	ESU #2	Invoice Number: NDE043	Amount: 750.00		
Description:		Invoice Date:	Due Date:	Status:	1099 Amount:
Sequence: 1	Check Type:	09/11/2020	09/16/2020	A	0.00
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Check Number:</u>	<u>Check Date:</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 1100 643 000 0000 0 000	CANVAS	750.00		N	
Vendor ID: ESU7DIST	ESU #7 DISTANCE LEARNING	Invoice Number: 9/6/2020	Amount: 722.47		
Description:		Invoice Date:	Due Date:	Status:	1099 Amount:
Sequence: 1	Check Type:	09/13/2020	09/16/2020	A	0.00
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Check Number:</u>	<u>Check Date:</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 2224 382 000 0000 0 000	OCT-DEC 2020 NETWORK SERVICE CHARGES	722.47		N	
Vendor ID: EVANSBRIAN	EVANS, BRIAN	Invoice Number: 91120	Amount: 1,140.54		
Description:		Invoice Date:	Due Date:	Status:	1099 Amount:
Sequence: 1	Check Type:	09/11/2020	09/16/2020	A	0.00
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Check Number:</u>	<u>Check Date:</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 1100 281 002 0000 0 000	HSA - SEPT 2020	1,140.54		N	
Vendor ID: GABEL	GABEL, GRANT	Invoice Number: 91120	Amount: 1,531.44		
Description:		Invoice Date:	Due Date:	Status:	1099 Amount:
Sequence: 1	Check Type:	09/11/2020	09/16/2020	A	0.00
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Check Number:</u>	<u>Check Date:</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 1100 281 003 0000 0 000	HSA - SEPT 2020	1,531.44		N	
Vendor ID: PETTY	GENERAL FUND-PETTY CASH	Invoice Number: 91320	Amount: 3,916.64		
Description:		Invoice Date:	Due Date:	Status:	1099 Amount:
Sequence: 1	Check Type:	09/13/2020	09/16/2020	A	0.00
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Check Number:</u>	<u>Check Date:</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 2590 270 000 0000 0 000	WORKMAN'S COMP INSURANCE	3,755.00		N	
01 1100 610 002 0070 0 000	SUPPLIES - K	161.64		N	
Vendor ID: GLOCK	GLOCK, DENISE	Invoice Number: 91120	Amount: 1,531.44		
Description:		Invoice Date:	Due Date:	Status:	1099 Amount:
Sequence: 1	Check Type:	09/11/2020	09/16/2020	A	0.00
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Check Number:</u>	<u>Check Date:</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 2410 281 001 0000 0 000	HSA - SEPT 2020	1,531.44		0.00 N	

Vendor ID: HIRESOL HIRE RIGHT SOLUTIONS INC.
Description: Detail Description
Sequence: 1 Check Type: BACK GROUND CHECKS
Chart of Account Number
01 2710 810 000 0000 0 000

PO Number: P0976246
Invoice Date: 09/13/2020 Due Date: 09/16/2020 Status: A 1099 Amount: 0.00
Checking Account ID:
Cost Center ID 1099 Detail Amount Asset/Asset Tag
250.00 N In Full Amount: 250.00

Vendor ID: HOMETO HOMETOWN LEASING
Description: Detail Description
Sequence: 1 Check Type: COPIER PAYMENTS
Chart of Account Number
01 2590 443 000 0000 0 000

PO Number: 9132020
Invoice Date: 09/13/2020 Due Date: 09/16/2020 Status: A 1099 Amount: 0.00
Checking Account ID:
Cost Center ID 1099 Detail Amount Asset/Asset Tag
834.20 N In Full Amount: 834.20

Vendor ID: JACKSO JACKSON SERVICES, INC
Description: Detail Description
Sequence: 1 Check Type: MOPS & RUGS
Chart of Account Number
01 2610 420 000 0000 0 000

PO Number: 43621814374610
Invoice Date: 09/13/2020 Due Date: 09/16/2020 Status: A 1099 Amount: 0.00
Checking Account ID:
Cost Center ID 1099 Detail Amount Asset/Asset Tag
470.50 N In Full Amount: 470.50

Vendor ID: JENSESARA JENSEN, SARA
Description: Detail Description
Sequence: 1 Check Type: HSA - SEPT 2020
Chart of Account Number
01 1100 281 001 0000 0 000

PO Number: 91120
Invoice Date: 09/11/2020 Due Date: 09/16/2020 Status: A 1099 Amount: 0.00
Checking Account ID:
Cost Center ID 1099 Detail Amount Asset/Asset Tag
1,531.44 N In Full Amount: 1,531.44

Vendor ID: JJZAK JJ & ZAK
Description: Detail Description
Sequence: 1 Check Type: ICU DATA BASE 2020-2021
Chart of Account Number
01 2213 330 000 0000 0 000

PO Number: 91320
Invoice Date: 09/13/2020 Due Date: 09/16/2020 Status: A 1099 Amount: 0.00
Checking Account ID:
Cost Center ID 1099 Detail Amount Asset/Asset Tag
3,199.00 N In Full Amount: 3,199.00

Vendor ID: JOSTENS JOSTENS
Description: Detail Description
Sequence: 1 Check Type: CERTIFICATE OF ATTENDANCE
Chart of Account Number
01 2410 890 001 0000 0 000

PO Number: 24931595
Invoice Date: 09/13/2020 Due Date: 09/16/2020 Status: A 1099 Amount: 0.00
Checking Account ID:
Cost Center ID 1099 Detail Amount Asset/Asset Tag
20.03 N In Full Amount: 20.03

Vendor ID: LINCOL LINCOLN JOURNAL STAR
Description: Detail Description
Sequence: 1 Check Type: FEE
Chart of Account Number
01 2590 890 000 0000 0 000

PO Number: 91320
Invoice Date: 09/13/2020 Due Date: 09/16/2020 Status: A 1099 Amount: 0.00
Checking Account ID:
Cost Center ID 1099 Detail Amount Asset/Asset Tag
7.74 N In Full Amount: 7.74

Vendor ID: LITERACYRE LITERACY RESOURCES, LLC
Description: Detail Description
Sequence: 1 Check Type:
Chart of Account Number
01 2590 890 000 0000 0 000

PO Number: 63743
Invoice Date: 09/13/2020 Due Date: 09/16/2020 Status: A 1099 Amount: 0.00
Checking Account ID:
Cost Center ID 1099 Detail Amount Asset/Asset Tag
87.99 N In Full Amount: 87.99

Invoice Listing - Detail
SEPTEMBER 2020 GENERAL FUND INVOICES

County of Polk School District 32
09/14/2020 7:41 PM

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 6200 610 002 0000 0 000	PHONEMIC AWARENESS CURRICULUM		87.99		N	
Vendor ID: LUETTELE	LUETTELE, DANIELLE	PO Number:	Invoice Number: 91120	Amount:		1,531.44
Description:		Invoice Date: 09/11/2020	Due Date: 09/16/2020	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 1100 281 002 0000 0 000	HSA - SEPT 2020		1,531.44		N	
Vendor ID: MATHESON	MATHESON TRI-GAS INC.	PO Number:	Invoice Number: 51683037	Amount:		792.05
Description:		Invoice Date: 09/13/2020	Due Date: 09/16/2020	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 1100 610 001 0180 0 000	GAS FOR IND ARTS		792.05		N	
Vendor ID: MCILNA	MCILNAY & COMPANY	PO Number:	Invoice Number: 7149&7195	Amount:		1,951.56
Description:		Invoice Date: 09/13/2020	Due Date: 09/16/2020	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 2620 430 000 0000 0 000	REPAIRS IN SCIENCE LAB, AG, OFFICE, LIBR		1,951.56		N	
Vendor ID: MENARD	MENARDS	PO Number:	Invoice Number: 24553	Amount:		105.78
Description:		Invoice Date: 09/13/2020	Due Date: 09/16/2020	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 1100 610 001 0180 0 000	SUPPLIES - IND ARTS		105.78		N	
Vendor ID: MIDAME	MID-AMERICAN RESEARCH CHEMICAL	PO Number:	Invoice Number: 0709721-IN	Amount:		697.50
Description:		Invoice Date: 09/13/2020	Due Date: 09/16/2020	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 2610 610 000 0000 0 000	TUFF STUFF 05		697.50		N	
Vendor ID: MORNERAUND	MORNER, AUNDREA	PO Number:	Invoice Number: 91120	Amount:		543.24
Description:		Invoice Date: 09/11/2020	Due Date: 09/16/2020	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 1100 281 001 0000 0 000	HSA - SEPT 2020		543.24		N	
Vendor ID: NEASK	NEBRASKA ASSOCIATION OF SCHOOL BOARDS	PO Number:	Invoice Number: INV-05937-Y6X0V5	Amount:		30.00
Description:		Invoice Date: 09/13/2020	Due Date: 09/16/2020	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 2590 810 000 0000 0 000	NAEP MEMBERSHIP		30.00		N	

Vendor ID: NIENHUESER Description: NIENHUESER, KATE	PO Number: 91120 Invoice Date: 09/11/2020 Due Date: 09/16/2020 Status: A 1099 Amount: 0.00	Amount: 1,140.54
Sequence: 1 Check Type: Detail Description	Check Number: Check Date:	
<u>Chart of Account Number</u> 01 2120 281 002 0000 0 000 HSA - SEPT 2020	<u>Detail Amount</u> 1,140.54 <u>Asset/Asset Tag</u> N	<u>In Full</u>
Vendor ID: ONESOURCE Description: ONE SOURCE	PO Number: 2307-20200831 Invoice Date: 09/13/2020 Due Date: 09/16/2020 Status: A 1099 Amount: 0.00	Amount: 129.80
Sequence: 1 Check Type: Detail Description	Check Number: Check Date:	
<u>Chart of Account Number</u> 01 2710 810 000 0000 0 000 BACK GROUND CHECKS	<u>Detail Amount</u> 129.80 <u>Asset/Asset Tag</u> N	<u>In Full</u>
Vendor ID: ORKINP Description: ORKIN PEST CONTROL	PO Number: 202200978 Invoice Date: 09/13/2020 Due Date: 09/16/2020 Status: A 1099 Amount: 0.00	Amount: 91.17
Sequence: 1 Check Type: Detail Description	Check Number: Check Date:	
<u>Chart of Account Number</u> 01 2610 420 000 0000 0 000 PEST CONTROL	<u>Detail Amount</u> 91.17 <u>Asset/Asset Tag</u> N	<u>In Full</u>
Vendor ID: PAYFLEX Description: PAY FLEX	PO Number: 91320 Invoice Date: 09/13/2020 Due Date: 09/16/2020 Status: A 1099 Amount: 0.00	Amount: 100.00
Sequence: 1 Check Type: Detail Description	Check Number: Check Date:	
<u>Chart of Account Number</u> 01 1100 291 000 0000 0 000 ADMIN FEES	<u>Detail Amount</u> 100.00 <u>Asset/Asset Tag</u> N	<u>In Full</u>
Vendor ID: PINNAG Description: PINNACLE AGENCY	PO Number: 5903 Invoice Date: 09/13/2020 Due Date: 09/16/2020 Status: A 1099 Amount: 0.00	Amount: 100.00
Sequence: 1 Check Type: Detail Description	Check Number: Check Date:	
<u>Chart of Account Number</u> 01 2310 520 000 0000 0 000 BOND RENEWAL - NOYD	<u>Detail Amount</u> 100.00 <u>Asset/Asset Tag</u> N	<u>In Full</u>
Vendor ID: PIONEE Description: PIONEER MANUFACTURING CO.	PO Number: 763551 Invoice Date: 09/13/2020 Due Date: 09/16/2020 Status: A 1099 Amount: 0.00	Amount: 34.00
Sequence: 1 Check Type: Detail Description	Check Number: Check Date:	
<u>Chart of Account Number</u> 01 2610 610 000 0000 0 000 PAINT FOR FB FIELD	<u>Detail Amount</u> 34.00 <u>Asset/Asset Tag</u> N	<u>In Full</u>
Vendor ID: PITBOW Description: PITNEY BOWES	PO Number: 331917725 Invoice Date: 09/13/2020 Due Date: 09/16/2020 Status: A 1099 Amount: 0.00	Amount: 210.96
Sequence: 1 Check Type: Detail Description	Check Number: Check Date:	
<u>Chart of Account Number</u> 01 2590 443 000 0000 0 000 POSTAGE MACHINE PAYMENT	<u>Detail Amount</u> 210.96 <u>Asset/Asset Tag</u> N	<u>In Full</u>
Vendor ID: POLKORPP Description: POLK CO. RURAL PUBLIC POWER DISTRICT	PO Number: 91320 Invoice Date: 09/13/2020 Due Date: 09/16/2020 Status: A 1099 Amount: 0.00	Amount: 8,323.37
Sequence: 1 Check Type: Detail Description	Check Number: Check Date:	

Invoice Listing - Detail
SEPTEMBER 2020 GENERAL FUND INVOICES

County of Polk School District 32
09/14/2020 7:41 PM

<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 2610 622 000 0000 0 000	ELECTRICITY		8,323.37		N	
Vendor ID: POLKCS	POLK COUNTY NEWS	PO Number:	Invoice Number: 26857	Amount:		64.46
Description:		Invoice Date: 09/13/2020	Due Date: 09/16/2020	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 2310 540 000 0000 0 000	BOARD MINUTES		64.46		N	
Vendor ID: QUAVEREDIN	QUAVERED, INC	PO Number:	Invoice Number: 21714-1	Amount:		840.00
Description:		Invoice Date: 09/13/2020	Due Date: 09/16/2020	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 1100 643 000 0000 0 000	QUAVER 6-8 CURRICULUM		840.00		N	
Vendor ID: RESERVE	RESERVE ACCOUNT	PO Number:	Invoice Number: 91320	Amount:		1,000.00
Description:		Invoice Date: 09/13/2020	Due Date: 09/16/2020	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 2590 531 000 0000 0 000	POSTAGE		1,000.00		N	
Vendor ID: RIGGSJON	RIGGS, JON	PO Number:	Invoice Number: 91120	Amount:		1,531.44
Description:		Invoice Date: 09/11/2020	Due Date: 09/16/2020	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 1100 281 002 0000 0 000	HSA - SEPT 2020		1,531.44		N	
Vendor ID: SAVVASLEAR	SAVVAS LEARNING COMPANY LLC	PO Number:	Invoice Number: 6800253806	Amount:		891.99
Description:		Invoice Date: 09/13/2020	Due Date: 09/16/2020	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 1100 643 000 0000 0 000	MY MATH LAB		891.99		N	
Vendor ID: SCHOSP	SCHOOL SPECIALTY	PO Number:	Invoice Number: 91320	Amount:		109.32
Description:		Invoice Date: 09/13/2020	Due Date: 09/16/2020	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 1190 610 002 0000 0 000	SUPPLIES - PK		23.96		N	
01 1100 610 002 0030 0 000	SUPPLIES - 3RD		85.36		N	
Vendor ID: SCHUETHB	SCHUETH, BECKY	PO Number:	Invoice Number: 91120	Amount:		1,531.44
Description:		Invoice Date: 09/11/2020	Due Date: 09/16/2020	Status: A	1099 Amount: 0.00	
Sequence: 1	Check Type:	Checking Account ID:	Check Number:	Check Date:		
<u>Chart of Account Number</u>	<u>Detail Description</u>	<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
01 1100 281 001 0000 0 000	HSA - SEPT 2020		1,531.44		N	

Vendor ID: SEGNERMORG **SEGNER, MORGAN**
 Description:
 Sequence: 1 Check Type: Detail Description
Chart of Account Number
 01 1100 281 001 0000 0 000 HSA - SEPT 2020

Vendor ID: SHELBYAUTO **SHELBY AUTO CLINIC**
 Description:
 Sequence: 1 Check Type: Detail Description
Chart of Account Number
 01 2710 430 000 0000 0 000 BUS REPAIRS
 01 2710 626 000 0000 0 000 OIL

Vendor ID: SHELBYLUM **SHELBY LUMBER CO.**
 Description:
 Sequence: 1 Check Type: Detail Description
Chart of Account Number
 01 2610 610 000 0000 0 000 SUPPLIES

Vendor ID: STEWAR **STEWART, STACY**
 Description:
 Sequence: 1 Check Type: Detail Description
Chart of Account Number
 01 2151 281 000 0000 0 000 HSA - SEPT 2020

Vendor ID: STROMS **STROMSBURG WATER & CONDITIONING INC.**
 Description:
 Sequence: 1 Check Type: Detail Description
Chart of Account Number
 01 2610 420 000 0000 0 000 WATER SOFTNER SALT

Vendor ID: SUPREMESCH **SUPREME SCHOOL SUPPLY**
 Description:
 Sequence: 1 Check Type: Detail Description
Chart of Account Number
 01 1100 610 000 0000 0 000 TEACHER PLAN BOOKS

Vendor ID: TONNIGESJ **TONNIGES, JORDAN**
 Description:
 Sequence: 1 Check Type: Detail Description
Chart of Account Number
 01 1100 281 002 0000 0 000 HSA - SEPT 2020

Vendor ID: TOPIIL **TOPIIL, SUE**
 Description:

PO Number:	Invoice Number:	Amount:
Invoice Date: 09/11/2020	Due Date: 09/16/2020	Status: A
1099 Amount: 0.00		
<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>
	1,531.44	N
PO Number:	Invoice Number:	Amount:
Invoice Date: 09/13/2020	Due Date: 09/16/2020	Status: A
1099 Amount: 415.00		
<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>
	710.67	415.00
	223.08	N
PO Number:	Invoice Number:	Amount:
Invoice Date: 09/13/2020	Due Date: 09/16/2020	Status: A
1099 Amount: 0.00		
<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>
	329.98	N
PO Number:	Invoice Number:	Amount:
Invoice Date: 09/11/2020	Due Date: 09/16/2020	Status: A
1099 Amount: 0.00		
<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>
	1,531.44	N
PO Number:	Invoice Number:	Amount:
Invoice Date: 09/13/2020	Due Date: 09/16/2020	Status: A
1099 Amount: 0.00		
<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>
	75.00	N
PO Number:	Invoice Number:	Amount:
Invoice Date: 09/13/2020	Due Date: 09/16/2020	Status: A
1099 Amount: 0.00		
<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>
	75.15	N
PO Number:	Invoice Number:	Amount:
Invoice Date: 09/11/2020	Due Date: 09/16/2020	Status: A
1099 Amount: 0.00		
<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>
	1,531.44	N
PO Number:	Invoice Number:	Amount:
Invoice Date: 09/11/2020	Due Date: 09/16/2020	Status: A
1099 Amount: 0.00		
<u>Cost Center ID</u>	<u>Detail Amount</u>	<u>1099 Detail Amount</u>
	543.24	N

Invoice Listing - Detail
SEPTEMBER 2020 GENERAL FUND INVOICES

County of Polk School District 32
09/14/2020 7:41 PM

Sequence: 1 Check Type: Detail Description Checking Account ID: Cost Center ID Check Number: Detail Amount 1099 Detail Amount Asset/Asset Tag Check Date: In Full
Chart of Account Number HSA - SEPT 2020 543.24 N

Vendor ID: TRUCKEN TRUCK CENTER COMPANIES
Description: PO Number: Invoice Number: 219790J220328J Amount: 93.46
Invoice Date: 09/13/2020 Due Date: 09/16/2020 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Detail Description Checking Account ID: Cost Center ID Check Number: Detail Amount 1099 Detail Amount Asset/Asset Tag Check Date: In Full
Chart of Account Number BUS REPAIR 93.46 N

Vendor ID: USPOST UNITED STATES POSTAL SERVICE
Description: PO Number: Invoice Number: 91320 Amount: 76.00
Invoice Date: 09/13/2020 Due Date: 09/16/2020 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Detail Description Checking Account ID: Cost Center ID Check Number: Detail Amount 1099 Detail Amount Asset/Asset Tag Check Date: In Full
Chart of Account Number P.O. BOX FEE 76.00 N

Vendor ID: VERIZON VERIZON WIRELESS
Description: PO Number: Invoice Number: 9861722898 Amount: 298.65
Invoice Date: 09/13/2020 Due Date: 09/16/2020 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Detail Description Checking Account ID: Cost Center ID Check Number: Detail Amount 1099 Detail Amount Asset/Asset Tag Check Date: In Full
Chart of Account Number BUS CELL PHONES 298.65 N

Vendor ID: VOCABSPELL VOCABULARY SPELLING CITY.COM
Description: PO Number: Invoice Number: 1636813 Amount: 86.40
Invoice Date: 09/13/2020 Due Date: 09/16/2020 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Detail Description Checking Account ID: Cost Center ID Check Number: Detail Amount 1099 Detail Amount Asset/Asset Tag Check Date: In Full
Chart of Account Number SPELLING CITY MEMBERSHIP 86.40 N

Vendor ID: VOSSSANDY VOSS, SANDY
Description: PO Number: Invoice Number: 91120 Amount: 1,531.44
Invoice Date: 09/11/2020 Due Date: 09/16/2020 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Detail Description Checking Account ID: Cost Center ID Check Number: Detail Amount 1099 Detail Amount Asset/Asset Tag Check Date: In Full
Chart of Account Number HSA - SEPT 2020 1,531.44 N

Vendor ID: WILTON WILTON, KRISTEN
Description: PO Number: Invoice Number: 91120 Amount: 1,531.44
Invoice Date: 09/11/2020 Due Date: 09/16/2020 Status: A 1099 Amount: 0.00
Sequence: 1 Check Type: Detail Description Checking Account ID: Cost Center ID Check Number: Detail Amount 1099 Detail Amount Asset/Asset Tag Check Date: In Full
Chart of Account Number HSA - SEPT 2020 1,531.44 N

Batch 1099 Total: 1,946.44 Batch Total: 123,980.14
Report 1099 Total: 1,946.44 Report Total: 123,980.14

SHELBY-RISING CITY PUBLIC SCHOOL
FINANCIAL REPORT
GENERAL FUND

Balance: 08/01/20 \$ 2,279,479.93

RECEIPTS:

Polk Co. Treas.- motor vehicle	\$ 14,503.17
Polk Co. Treas. - levied taxes	\$ 18,316.97
Polk Co. Treas. - Interest	\$ 117.89
Polk Co. Treas. -Fines & Lisc.	\$ 410.75
Polk Co. Treas. - Homestead personal	\$ 3,897.78
Polk Co. Treas.- Property Credit	\$ 5,217.21
Polk Co. Treas. - ProRate	\$ 1,268.00
Butler Co. Treas. - motor vehicle	\$ 7,671.86
Butler Co. Treas. - levied taxes	\$ 2,017.78
Butler Co. Treas. - Interest	\$ 52.21
Butler Co. Treas. - homestead	\$ 3,956.03
Butler Co. Treas. - Property Credit	\$ 3,725.01
Butler Co. Treas. - Fines & lisc	\$ 786.47
Savings - interest	\$ 0.38
State of NE - medicaid	\$ 1,047.17
Preschool - tuition	\$ 704.50
Village of Shelby - library expenses	\$ 169.54
ESU7 - NWEA - stipends	\$ 564.15
Petty Cash - Interest	\$ 0.29
Amazon - reimbursement	\$ 277.19
ESU7 - T3T2 Stipends	\$ 5,034.90
Village of Shelby - library expenses	\$ 54.42
Bank - interest	\$ 93.25
SRC lunch fund - salaries	\$ 1,528.75
Total Receipts:	\$ 71,415.67

SAVINGS - TRANSFERS (IN/OUT)

DISBURSEMENTS:

General Fund Bills	\$236,484.17
Payroll	\$368,074.50

Total Disbursements: \$ 604,558.67

Balance: 08/31/20 \$ 1,746,336.93

Balance in Checking Account 08/31/20	\$ 1,746,336.93
Savings Account	\$ 9,035.76
Total General Fund Assets 08/31/20	\$ 1,755,372.69

SHELBY-RISING CITY PUBLIC SCHOOLS
FINANCIAL REPORT
NUTRITION FUND

Beginning Balance 08/01/20

\$ 58,001.12

RECEIPTS:

	AMOUNT
Family Receipts	\$ 6,768.80
PK Milk Money	\$ 627.00
State of NE Reimbursements	\$ -
Other Lunch/Milk Money Receipts	\$ 420.00
Interest	\$ 2.57
<u>Total Receipts</u>	<u>\$ 7,818.37</u>

DISBURSEMENTS:

Name:	Ck No.	AMOUNT
SRC General Fund - Salaries	2892	\$ 1,528.75
Magic Wrighter	5576	\$ 20.00

Total Disbursements:

\$ 1,548.75

Ending Balance 08/31/20

\$ 64,270.74

**SHELBY-RISING CITY PUBLIC SCHOOL
FINANCIAL REPORT
GENERAL FUND - PETTY CASH**

Balance 08/01/20 \$ 6,473.95

RECEIPTS:

General Fund Reimbursement

Total Receipts: \$ -

DISBURSEMENTS:

WAL-MART	\$ 161.64
SFM	\$ 3,755.00

Total Disbursements: \$ 3,916.64

Balance: 08/31/20 \$ 2,557.31

**SHELBY-RISING CITY PUBLIC SCHOOL
FINANCIAL REPORT
DEPRECIATION FUND
August 31, 2020**

Beginning Balance: \$ 196,992.38

RECEIPTS:

Interest	\$	18.06	
Interest COD	\$	42.41	
Deposit from General Fund	\$	75,000.00	
<u>Total Receipts:</u>			\$ 75,060.47

DISBURSEMENTS:

Total Disbursements: \$ -

Ending Balance: \$ 272,052.85

**SHELBY-RISING CITY PUBLIC SCHOOL
FINANCIAL REPORT
GENERAL FUND - BOND**

Balance 08/01/20 \$ 592,141.47

RECEIPTS:

Polk Co. Treas.	\$	5,503.83
Butler Co. Treas.	\$	1,869.20
Interest	\$	25.36

Total Receipts: \$ 7,398.39

DISBURSEMENTS:

Total Disbursements: \$ -

Balance: 08/31/20 \$ 599,539.86

**SHELBY-RISING CITY PUBLIC SCHOOL
FINANCIAL REPORT
EMPLOYEE BENEFIT ACCOUNT**

Beginning Balance 08/01/20: \$ 19,214.95

Receipts:

General Fund	\$ 3,614.24	
Total Received:	\$ 3,614.24	

Expended Out:

Monthly Claims		
Monthly Claims	1,464.00	
Monthly Claims	6,584.15	
Monthly Claims	1,854.98	
Total Expended Out:	\$ 9,903.13	

Ending Balance 08/31/20: \$ 12,926.06

SUMMARY SHEET

May 31, 2020

Account Name:	Amount	Amount to CD
General Fund	\$ 2,476,511.49	
General Fund Savings	\$ 9,035.76	
Nutrition Fund	\$ 24,345.63	
Petty Cash Fund	\$ 7,725.66	
Building/Sinking Fund	\$ 56,923.44	
Depreciation Fund	\$ 242,914.59	\$ 172,000.00
Employment Benefit	\$ 17,519.50	
Bond	\$ 485,521.47	
Activity Fund Account	\$ 66,300.41	\$ 38,000.00
<u>Total of Accounts</u>	<u>\$ 3,386,797.95</u>	<u>\$ 210,000.00</u>
<u>Total of All Accounts</u>		<u>\$ 3,596,797.95</u>

SHELBY-RISING CITY PUBLIC SCHOOL
FINANCIAL REPORT
STUDENT ACTIVITY FUND

Balance: 8/1/20 \$106,228.11

RECEIPTS:

Receipts \$ 41,050.24

Total Receipts: \$ 41,050.24

DISBURSEMENTS:

Total Disbursements \$ 11,181.90

Total Disbursements: \$ 11,181.90

Balance: 8/31/20 \$ 136,096.45

Balance of Account:	\$ 136,096.45
Certificate of Deposit at Pinnacle Bank	\$ 38,000.00
Total in Activity Fund Checking	\$ 98,096.45

Account Number	Description	Previous Balance	Current Month	Ending Balance
Fund: 05	ACTIVITIES FUND			
<u>Current Assets</u>				
05 101	CASH/ACTIVITY FUND	106,209.48	29,868.34	136,077.82
	Current Assets Subtotal:	106,209.48	29,868.34	136,077.82
Total Assets and Deferred Outflows of Resources:		106,209.48	29,868.34	136,077.82

<u>Fund Balance</u>				
05 704 4010	FUND BALANCE - ATHLETICS	(19,253.87)	29,895.01	10,641.14
05 704 4020	FUND BALANCE - CONCESSION	0.00	0.00	0.00
05 704 4030	FUND BALANCE - NHS	963.64	0.00	963.64
05 704 4040	FUND BALANCE - SRC CLUB	6,118.81	0.00	6,118.81
05 704 4050	FUND BALANCE - CLASS OF 2023	1,866.68	0.00	1,866.68
05 704 4060	FUND BALANCE - CLASS OF 2021	2,876.74	0.00	2,876.74
05 704 4070	FUND BALANCE - JUST FOR KIDS	1,315.95	0.00	1,315.95
05 704 4080	FUND BALANCE - CLASS OF 2020	1,971.70	(1,495.00)	476.70
05 704 4090	FUND BALANCE - CLASS OF 2022	3,670.19	0.00	3,670.19
05 704 4100	FUND BALANCE - YEARBOOK	6,280.19	(3,423.01)	2,857.18
05 704 4110	FUND BALANCE - MUSIC	(103.30)	200.00	96.70
05 704 4120	FUND BALANCE - STUDENT COUNCIL	5,871.93	0.00	5,871.93
05 704 4130	FUND BALANCE - DANCE TEAM	3,951.70	14.37	3,966.07
05 704 4140	FUND BALANCE - MEMORIALS	2,375.28	0.00	2,375.28
05 704 4150	FUND BALANCE - DRUG & ALCHOL PREVENTION	2,596.52	0.00	2,596.52
05 704 4160	FUND BALANCE - SHOP	10,545.87	0.00	10,545.87
05 704 4170	FUND BALANCE - INTEREST	503.78	7.74	511.52
05 704 4180	FUND BALANCE - BOOK IT	806.76	0.00	806.76
05 704 4190	FUND BALANCE/SPEECH AND DRAMA	(603.45)	1,000.00	396.55
05 704 4200	FUND BALANCE - LAP TOP LEASE FEE	9,449.11	0.00	9,449.11
05 704 4210	FUND BALANCE - WELLNESS CENTER	20,784.92	0.00	20,784.92
05 704 4220	FUND BALANCE - FBLA	5,750.52	0.00	5,750.52
05 704 4230	FUND BALANCE - STAFF DEVELOPMENT	(918.86)	1,482.23	563.37
05 704 4240	FUND BALANCE - QUIZ BOWL	(450.00)	500.00	50.00
05 704 4250	FUND BALANCE - ALUMNI	775.47	0.00	775.47
05 704 4260	FUND BALANCE - VIDEO BOARD	8,554.87	0.00	8,554.87
05 704 4270	FUND BALANCE - FFA	15,316.90	(113.00)	15,203.90
05 704 4280	FUND BALANCE - CIRCLE OF FRIENDS	102.14	0.00	102.14
05 704 4290	FUND BALANCE - STUDENT FEES	7,375.00	500.00	7,875.00
05 704 4300	FUND BALANCE - FACILITY RENTAL	1,290.00	0.00	1,290.00
05 704 4310	FUND BALANCE - SUPERINTENDENT	6,487.37	800.00	7,287.37
05 704 4320	FUND BALANCE - UNIFIED BOWLING	(63.08)	500.00	436.92
	Fund Balance Subtotal:	106,209.48	29,868.34	136,077.82
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		106,209.48	29,868.34	136,077.82

-38,000
98,077.82

Batch Description: AUGUST 2020, ACTIVITY FUND INVOICES
Vendor ID: AMPRINTING A&M PRINTING

Processing Month: 08/2020

Description: PO Number: Invoice Number: 14274 Amount: 300.00
Sequence: 1 Check Type: Check Checking Account ID: 5 Invoice Date: 09/20/2020 Status: PP 1099 Amount: 0.00
Chart of Account Number: Detail Description: Cost Center ID: Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
05 3200 610 000 4010 0 000 SPORTS SCHEDULE OSTER, ADULT 300.00 N
ACTIVITY PA

Vendor ID: AWARDS AWARDS UNLIMITED, INC.

Description: PO Number: Invoice Number: 8520 Amount: 43.75
Sequence: 1 Check Type: Check Checking Account ID: 5 Invoice Date: 08/01/2020 Status: PP 1099 Amount: 0.00
Chart of Account Number: Detail Description: Cost Center ID: Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
05 3200 610 000 4010 0 000 COLLEGIATE ATHLETE PLAQUES 43.75 N

Vendor ID: BMARIES B. MARIE'S, LLC

Description: PO Number: Invoice Number: 100001943 Amount: 50.00
Sequence: 1 Check Type: Check Checking Account ID: 5 Invoice Date: 08/06/2020 Status: PP 1099 Amount: 0.00
Chart of Account Number: Detail Description: Cost Center ID: Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
05 3200 610 000 4230 0 000 FLOWERS FOR ADA NOYD 50.00 N

Vendor ID: BARTON BARTON DEVELOPMENT INC

Description: PO Number: Invoice Number: 2485 Amount: 127.96
Sequence: 1 Check Type: Check Checking Account ID: 5 Invoice Date: 08/17/2020 Status: PP 1099 Amount: 0.00
Chart of Account Number: Detail Description: Cost Center ID: Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
05 3200 610 000 4230 0 000 SUBWAY MEAL FOR IN SERVICE DAY 127.96 N

Vendor ID: GILLESPIE GILLESPIE, BILL

Description: PO Number: Invoice Number: 81820 Amount: 50.00
Sequence: 1 Check Type: Check Checking Account ID: 5 Invoice Date: 08/12/2020 Status: PP 1099 Amount: 50.00
Chart of Account Number: Detail Description: Cost Center ID: Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
05 3200 120 000 4011 0 000 OFFICIATE SCRIMMAGE 50.00 N

Vendor ID: GILLESPIER GILLESPIER, ROBERT

Description: PO Number: Invoice Number: 81820 Amount: 50.00
Sequence: 1 Check Type: Check Checking Account ID: 5 Invoice Date: 08/13/2020 Status: PP 1099 Amount: 50.00
Chart of Account Number: Detail Description: Cost Center ID: Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
05 3200 120 000 4011 0 000 OFFICIATE SCRIMMAGE 50.00 N

Vendor ID: HAUFFS HAUFFS SPORTING GOODS

Description: PO Number: Invoice Number: 71475 Amount: 95.74
Sequence: 1 Check Type: Check Checking Account ID: 5 Invoice Date: 07/27/2020 Status: PP 1099 Amount: 0.00
Chart of Account Number: Detail Description: Cost Center ID: Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
05 3200 610 000 4011 0 000 SHIPPING ON FB BELT AND MOUTHGUARD ORDER 95.74 N

Invoice Listing - Detail

Vendor ID: HUDL HUDDL
Description: HUDL
Sequence: 1 Check Type: Check
Chart of Account Number
05 3200 610 000 4016 0 000 Detail Description
05 3200 610 000 4015 0 000 GBB HUDL FILM
05 3200 610-000 4012 0 000 BBB HUDL FILM
05 3200 610 000 4017 0 100 VBALL HUDL FILM
05 3200 610 000 4011 0 000 WRESTLING HUDL FILM
05 3200 610 000 4011 0 000 FBALL HUDL FILM
PO Number: 944924 Invoice Number: 944924 Amount: 2,250.00
Invoice Date: 08/04/2020 Due Date: 09/14/2020 Status: PP 1099 Amount: 0.00
Checking Account ID: 5 Check Number: 11826 Check Date: 08/05/2020
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
225.00 N
225.00 N
450.00 N
450.00 N
900.00 N

Vendor ID: HYVEE HYVEE
Description: HYVEE
Sequence: 1 Check Type: Check
Chart of Account Number
05 3200 610 000 4230 0 000 Detail Description
05 3200 610 000 4080 0 000 MEAL INGREDIENTS FOR IN SERVICE DAY
05 3200 610 000 4080 0 000 GRADUATION FLOWERS
PO Number: 082520 Invoice Number: 082520 Amount: 998.81
Invoice Date: 08/03/2020 Due Date: 09/01/2020 Status: PP 1099 Amount: 0.00
Checking Account ID: 5 Check Number: 11842 Check Date: 08/25/2020
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
248.81 N
750.00 N

Vendor ID: INGALLS INGALLS, GARRETT
Description: INGALLS, GARRETT
Sequence: 1 Check Type: Check
Chart of Account Number
05 3200 610 000 4270 0 000 Detail Description
05 3200 610 000 4270 0 000 FFA SCHOLARSHIP
PO Number: 81820 Invoice Number: 81820 Amount: 300.00
Invoice Date: 08/02/2020 Due Date: 08/20/2020 Status: PP 1099 Amount: 0.00
Checking Account ID: 5 Check Number: 11830 Check Date: 08/18/2020
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
300.00 N

Vendor ID: JAKUBM JAKUB, MADISYN
Description: JAKUB, MADISYN
Sequence: 1 Check Type: Check
Chart of Account Number
05 3200 610 000 4130 0 000 Detail Description
05 3200 610 000 4130 0 000 FACE PAINT FOR FARMER'S MARKET
PO Number: 8520 Invoice Number: 8520 Amount: 12.63
Invoice Date: 07/28/2020 Due Date: 08/18/2020 Status: PP 1099 Amount: 0.00
Checking Account ID: 5 Check Number: 11827 Check Date: 08/05/2020
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
12.63 N

Vendor ID: JENSEN JENSEN PUBLISHING
Description: JENSEN PUBLISHING
Sequence: 1 Check Type: Check
Chart of Account Number
05 3200 610 000 4011 0 000 Detail Description
05 3200 610 000 4011 0 000 NEWSPAPER
PO Number: 852020 Invoice Number: 852020 Amount: 44.00
Invoice Date: 08/05/2020 Due Date: 08/05/2020 Status: PP 1099 Amount: 0.00
Checking Account ID: 5 Check Number: 11824 Check Date: 08/05/2020
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
44.00 N

Vendor ID: NSIAAA NAT'L INTERSCHOLASTIC ATHLETIC ADM ASSOC
Description: NAT'L INTERSCHOLASTIC ATHLETIC ADM ASSOC
Sequence: 1 Check Type: Check
Chart of Account Number
05 3200 810 000 4010 0 000 Detail Description
05 3200 810 000 4010 0 000 NSIAAA MEMBERSHIP
PO Number: 8720 Invoice Number: 8720 Amount: 250.00
Invoice Date: 08/01/2020 Due Date: 08/07/2020 Status: PP 1099 Amount: 0.00
Checking Account ID: 5 Check Number: 11825 Check Date: 08/05/2020
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
250.00 N

Vendor ID: NATLFFAORG NATIONAL FFA ORGANIZATION
Description: NATIONAL FFA ORGANIZATION
Sequence: 1 Check Type: Check
Chart of Account Number
05 3200 810 000 4010 0 000 Detail Description
05 3200 810 000 4010 0 000 NSIAAA MEMBERSHIP
PO Number: MDS-210035 Invoice Number: MDS-210035 Amount: 253.50
Invoice Date: 07/27/2020 Due Date: 08/27/2020 Status: PP 1099 Amount: 0.00
Checking Account ID: 5 Check Number: 11837 Check Date: 08/21/2020

Invoice Listing - Detail

Chart of Account Number Detail Description
05 3200 610 000 4270 0 000 GRADUATION CORDS

Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag
253.50 N In Full

Vendor ID: PORTAPHONE PORTA PHONE

Description: Invoice Number: 20PP3455 Amount: 371.50
Sequence: 1 Check Type: Check Invoice Date: 08/19/2020 Due Date: 08/31/2020 Status: PP 1099 Amount: 0.00
Chart of Account Number Detail Description Check Number: 11845 Check Date: 08/26/2020
05 3200 610 000 4011 0 000 COACH MULTI CHANNEL WIRELESS

Vendor ID: RCPITSTOP RC PIT STOP

Description: Invoice Number: 805494 Amount: 91.00
Sequence: 1 Check Type: Check Invoice Date: 08/11/2020 Due Date: 08/31/2020 Status: PP 1099 Amount: 0.00
Chart of Account Number Detail Description Check Number: 11843 Check Date: 08/26/2020
05 3200 610 000 4230 0 000 BREAKFAST PIZZA IN SERVICE DAY

Vendor ID: SEWARDPUBL SEWARD PUBLIC SCHOOL

Description: Invoice Number: 82620 Amount: 90.00
Sequence: 1 Check Type: Check Invoice Date: 08/20/2020 Due Date: 08/26/2020 Status: PP 1099 Amount: 0.00
Chart of Account Number Detail Description Check Number: 11846 Check Date: 08/26/2020
05 3200 810 000 4013 0 000 SEWARD INVITE

Vendor ID: SMITHSYDNE SMITH, SYDNEY

Description: Invoice Number: 82620 Amount: 745.00
Sequence: 1 Check Type: Check Invoice Date: 08/11/2020 Due Date: 08/31/2020 Status: PP 1099 Amount: 0.00
Chart of Account Number Detail Description Check Number: 11844 Check Date: 08/26/2020
05 3200 610 000 4080 0 000 GRADUATION PICTURES

Vendor ID: VELASCOMAR VELASCO, MARITZA

Description: Invoice Number: 81220 Amount: 1,555.00
Sequence: 1 Check Type: Check Invoice Date: 08/12/2020 Due Date: 08/12/2020 Status: PP 1099 Amount: 0.00
Chart of Account Number Detail Description Check Number: 11829 Check Date: 08/12/2020
05 3200 610 000 4010 0 000 MONEY BAGS 2020/2021 SCHOOL YEAR

Vendor ID: WALSWO WALSWORTH PUBLISHING CO.

Description: Invoice Number: 1519867 Amount: 3,423.01
Sequence: 1 Check Type: Check Invoice Date: 08/18/2020 Due Date: 08/18/2020 Status: PP 1099 Amount: 0.00
Chart of Account Number Detail Description Check Number: 11839 Check Date: 08/25/2020
05 3200 610 000 4100 0 000 YEARBOOK LAST PAYMENT

Vendor ID: WESTPOINT WEST POINT PUBLIC SCHOOL

Description: Invoice Number: 81820 Amount: 80.00
Sequence: 1 Check Type: Check Invoice Date: 08/13/2020 Due Date: 08/17/2020 Status: PP 1099 Amount: 0.00
Chart of Account Number Detail Description Check Number: 11834 Check Date: 08/18/2020
05 3200 810 000 4013 0 000 WEST POINT - BEEMER GIRLS GOLF ENTRY FEE

Invoice Listing - Detail

Batch 1099 Total: 100.00

Batch Total: 11,181.90

Report 1099 Total: 100.00

Report Total: 11,181.90

Activities Director Report: September 2020

1. Final Numbers for fall sports

High School volleyball - 13

High School football - 25

Softball - 12

Girls Golf - 4

High School down 7
athletes overall

Middle School football - 15 (7 from Osceola)

Middle School volleyball - 20

Middle School up
9 athletes overall

Predicted Numbers

One-Act Cast and Crew - Cast - 22, Crew - 12

Unified Bowling - 9

2. Homecoming Parade - Sept. 25, 2020 @ 1:30

Pep Rally/Senior Skit @ 2:30

All on Football Field

Homecoming Parade Route will be flipped - Bus Barn to school with
announcements by Methodist Church. End at school, go to football field

Royalty Crowning Following Nebraska Christian
football game Dance to follow until 12:00 am

3. Winter Activities Classifications for 2020-21

Boys Basketball - D1 (5th biggest - 40 boys)

Girls Basketball - C2 (34th out of 55 - 45 girls)

Wrestling - Class D (28th biggest - 40 boys)

Play Production - C2 (6th biggest - 85)

Speech - C2 (17th biggest - 85)

SRC School Board Meeting
Elementary Principal's Report
9-16-2020

Current Student Numbers (August 13th Numbers in Parentheses):

PK3 - 9 (10); PK4 - 15 (15); K - 28 (25); 1st - 33 (33); 2nd - 28 (28); 3rd - 29 (30); 4th - 29 (26);
5th - 22 (22) = Total 193 (189)

Acadience (formerly DIBELS) testing is completed at the elementary level. NWEA - MAP testing concluded on September 16th. There are some students who were absent during testing and will need to be caught up. All Fall testing should be concluded by early next week. Baseline data will be studied in PLCs.

PLCs look a little different this year. The Tuesday and Thursday sessions are from 7:45 to 8:25. Core classes meet on Tuesdays, while all other groups meet on Thursdays. Currently, PLC groups are meeting and discussing Unpacking the Standards. Brooke Kavan from ESU7 has created a video which instructs the teams how to address and break down the standards in their instructional areas.

Elementary students are looking forward to Homecoming and appreciate that the plans are still in place for the parade, pep rally, and game.

P-T Conferences are scheduled for September 30th. In order to lessen the number of parents/students in each classroom, the elementary (PK-5) will set-up in a similar manner to the secondary, but in the South Gym. Teachers will disinfect their tables following each conference. The South Gym will afford space for social distancing. PK-2 will still schedule conferences. 3-5 Departmentalized teachers will be available for conferences with parents in their content areas. Veyra will be available for interpreting. Masks will be required.

The first elementary PTO meeting of the year will take place on October 7th at 7:00 pm in the Library. Topics will include, student/teacher Covid support, testing support, community connections, etc.

My apologies for not being present at tonight's meeting. I am attending the Elementary Region 1 Principals Meeting in Seward this evening.

Shelby-Rising City Schools
6-12 Board Report- Cody Bobolz
September 16, 2020 7:00 pm

1. Updated Enrollment as of 9/15/20:

6th- 38
7th- 31
8th- 24
9th- 30
10th- 27
11th- 24
12th- 34
Total: 208

2. Power of ICU

ICU officially started on August 24th and students were eligible to be placed on “the list.” Our staff has done a great job of holding our students accountable in making sure our students are learning the Nebraska State Standards. We are providing extra time and extra help throughout the day. We currently offer AM ICU, starting at 7:30 am, lunch ICU, and PM ICU that runs until 4:30 pm. Any student that is placed on the list is constantly reminded of what needs to be turned in, and multiple staff members engage in conversation with them throughout the day.

Another layer of support that was added this year is “Husky Time.” It is an 18-minute period where advisory teachers can attack the ICU list, students can work on assignments, and we focus on building relationships. Students are taking full advantage of this time and advisors are engaging in meaningful conversations on a daily basis. Friday’s are designated as our “activity” day. Thus far, students have engaged in various activities that allow them to learn about each other, along with team building activities such as “Blind Draw.” It has been great to observe different students interacting and the relationships that are being built.

ICU DATABASE DASHBOARD

413

ASSIGNMENTS COMPLETED

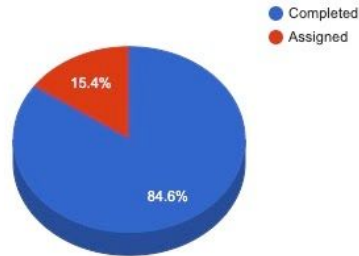
NUMBER OF CURRENT MISSING ASSIGNMENTS

75

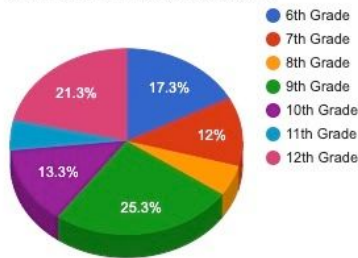
NUMBER OF STUDENTS MISSING ASSIGNMENTS

47

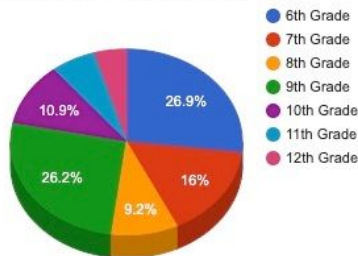
Missing Assignments (Total YTD)



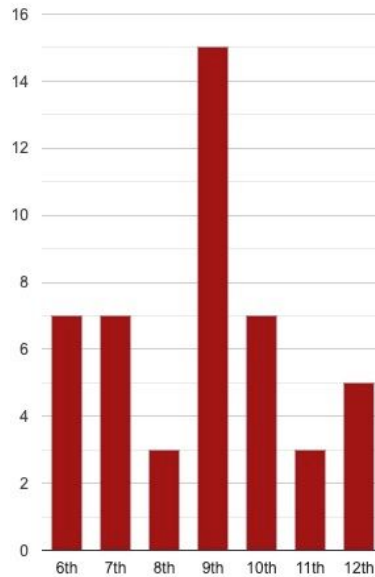
Missing Assignments (By Grade Level)



Completed Assignments (By Grade Level)



Students with Missing Assignments



3. Remote Learners

We currently have 1 secondary student engaging in a remote learning setting. This student is expected to Zoom into each of her classes, communicate via email, and get assignments through Canvas. Our teachers are doing a nice job of communicating and making sure this student is being held accountable. We will use a similar model for any students that qualify for Remote Learning and we are taking this month-by-month with each student.

4. Fall MAP Testing

Students in grades 6-11 will be taking the Fall MAP assessment on Wednesday, September 16th. High school students will take all four assessments (Reading, ELA, Math, & Science) in one day and middle school students will take the four assessments over two days. The MAP assessment provides teachers with valuable data about current levels for each student and assists in guiding further instruction and intervention. We want our students to give their best effort so we have reliable data.

5. August Staff of the Month



Innovation- Mandy Peterson

Integrity/Service- Stacy Stewart

Accountability- Gennifer Staroscik

We have gotten off to a good start for the new school year. We were able to get all of the devices cleaned, checked, and repaired before school started and placed in bags or in carts. The rollout night went well by having it broke into stations.

There were only a few issues for the start of the year. We had a few cords that were with the wrong devices, a couple of power cords that looked good but didn't work and getting the ipads updated once since they hadn't been plugged in or in carts all summer. Other than those few things, everything else has been going good.

SRC 2020 Summer Projects - By Facility Area
Last Update - Doug Kluth 9.16.20

Football/Track Stadium

1. Fence west of concession stand repaired
2. Paint the field 8-man markings **In Process**
3. Mow, trim, and keep weeds out of rocks **Done**
4. Install spectator signs in bleacher area **Done**
5. Check concession/restroom building **Done**

Parking Lot

1. Paint lines **Done**
2. Mow, Trim **Done**
3. Keep weeds out of rocks **Done**
4. Keep drains cleared **Done**
5. Add concrete path to South Gym downspout near door #7 **Don't know if I can get it done**
6. Repair flashing red light on top of stop signs at the two west entrance/exits **Not repairable**

East Field/Playground

1. Keep mowed, trimmed **Done**
2. Trench gutters on elementary cove to reach new drain tile
3. Check and repair any playground equipment
4. Pre-School fence repair

Gyms, Fitness Center, Locker Rooms, Concession Stand

1. Gym Floors Sand/Wax - MARC will complete in June- **Done.**
2. Get lift to fix and clear lights in all three gyms
3. West Gym Stage: Lighting and Sound (?) **Not happening this year**
4. Close off upper storage on Stage and throw away extra stuff (Dumpster) **Done**
5. Activity Hallway - Student Council charging station - did we ever get it? **I have no information on it**

Kitchen

1. Repair/Replace Outside Kitchen Door on North **Fall Project**
2. Repair/Replace Grease Trap **Not during summer now**

Elementary Wing

1. Fix leaks in roof of nurse's office and counselor's office **In Progress**
2. Replace any damaged, discolored ceiling tiles **Done**
3. Touch up room walls as needed **Done**
4. Order cabinet for Elementary Office - Secretary (Shelby Lumber)- **Done**

Agriculture/Shop Building

1. Order Washer/Dryer for Life Skills Area **Done**
2. Fix leaks in roof by outside Agriculture Door **Unsure**
3. Install a vape detector in restroom of Ag Shop (TBA) **Not ordered/Under consideration**
4. Install a camera inside the Ag Building (TBA) **Not doing**
5. FOB the outside Agriculture Building Door (TBA) **Not doing**
6. Classroom window blinds **Will wait on safety audit**

Secondary Wing

1. Install plug-ins for battery backup **Waiting on electrician**
2. Ceiling Tiles as needed **Done**
3. Touch up room walls as needed **Done**
4. Caulk outside walls of basements area **Done**
5. Compressor for HVAC **Done**
6. Science Lab Sink Repair **Done**
7. Room #201 Door **Waiting on a quote**

Classroom Signs

1. Update to match new assignments **Done**

Bus Barn

1. Internet installed **Done**
2. Security Camera(s) installed **In Progress**

SHELBY-RISING CITY EDUCATION ASSOCIATION

P.O. Box 218
Shelby-Rising City Public School
Shelby, NE 68662

December 4, 2019

Shelby-Rising City Board of Education
Mr. Jeff Kuhnel, President
2350 133rd Rd.
Shelby, NE 68662

Dear Mr. Kuhnel:

The Shelby-Rising City Education Association continues to represent the certificated staff, except administrators, employed by the Shelby-Rising City Public School, District 32. We request that the Shelby-Rising City Public School Board of Education recognize the Shelby-Rising City Education Association as the exclusive bargaining agent for those certificated staff, except administrators, for the 2021-2022 school year.

Please direct your response to the undersigned.

Sincerely,

Lori Ziemba, Spokesperson
Shelby-Rising City Education Association

cc: John Schoenrock
Cindy Lorentzen
Chip Kay

CERTIFICATE OF POSTING

The undersigned certifies that Notice of a Meeting of the Board of Education of Polk County School District 0032 (Shelby-Rising City Public Schools) in the State of Nebraska (the “District”), held at 7:00 p.m. on Wednesday, September 16, 2020, in Room 402 of the District’s school building located at 650 North Walnut Street in Shelby, Nebraska, such notice being in the form attached hereto, was caused to be posted in the public places in the District listed below on the _____ day of _____, 2020.

DATED September 16, 2020.

Title: _____

NOTE: Attach a copy of the Notice of Meeting, as posted, if such Notice is posted.

**ACKNOWLEDGMENT OF RECEIPT
OF ADVANCE NOTICE OF MEETING**

The undersigned Members of the Board of Education of Polk County School District 0032 (Shelby-Rising City Public Schools) in the State of Nebraska acknowledge receipt of advance notice of a meeting of said body, and the agenda for such meeting, held at 7:00 p.m. on Wednesday, September 16, 2020, in Room 402 of the District's school building located at 650 North Walnut Street in Shelby, Nebraska.

DATED September 16, 2020.

September 16, 2020
Shelby, Nebraska

A meeting of the Board of Education (the "Board") of Polk County School District 0032 (Shelby-Rising City Public Schools) in the State of Nebraska (the "District") was held at 7:00 p.m. on Wednesday, September 16, 2020, in Room 402 of the District's school building located at 650 North Walnut Street in Shelby, Nebraska. Advance publicized notice of such meeting was given in strict accordance with the provisions of Article 14, Chapter 84, Reissue Revised Statutes of Nebraska, as amended (the "Open Meetings Act"), and set forth (a) the time, date and place of this meeting, (b) that this meeting would be open to the attendance of the public and (c) that an agenda of then known subjects to be taken up at the meeting could be obtained from the office of the Superintendent of Schools (the "Superintendent"). A copy of said advance publicized notice was ordered annexed to the minutes of this meeting as Attachment 1. Each Board Member was previously furnished with a copy of said advance publicized notice, the same having been transmitted to each Board Member simultaneously with its publicizing, and a copy of their collective acknowledgment of receipt of such advance notice is attached to these minutes as Attachment 2. Additionally, reasonable efforts were made to provide advance notification of the meeting to all news media requesting the same of the time, date and place of the meeting.

The President of the Board, _____, presided, and the Secretary of the Board, _____, recorded the proceedings. On roll call the following Board Members were present: _____

_____.

The following Board Members were absent: _____.

A quorum being present and the meeting duly commenced, the following proceedings were had and done.

The President of the Board publicly stated to all in attendance that a current and complete copy of the Open Meetings Act was available for review and indicated the location of such copy in the room where the meeting was being held. All proceedings hereafter shown were taken while the meeting was open to the attendance of the public.

* * * * *

(Other Business)

* * * * *

Board Member _____ then introduced the following resolution and moved for its adoption, the full text of which is attached hereto as Attachment 3:

A RESOLUTION OF THE BOARD OF EDUCATION OF POLK COUNTY SCHOOL DISTRICT 0032 (SHELBY-RISING CITY PUBLIC SCHOOLS) IN THE STATE OF NEBRASKA AUTHORIZING THE EARLY REDEMPTION OF THE DISTRICT'S GENERAL OBLIGATION SCHOOL BONDS, SERIES 2016, IN SUCH AMOUNTS AND FROM SUCH MATURITIES AS SHALL BE DETERMINED BY THE AUTHORIZED OFFICIALS OF THE DISTRICT.

The foregoing Resolution having been read, Board Member _____ seconded the motion for its passage and adoption, and after discussion, the roll was called and the following Board Members voted in favor of the passage and adoption of said Resolution:

_____.

The following Board Members voted against the same: _____.

The following Board Members were absent or did not vote: _____.

Said Resolution having been voted upon favorably by a majority of the Board, the same was by the President declared passed and adopted.

Board Member _____ then introduced the following resolution and moved for its adoption, the full text of which is attached hereto as Attachment 4:

A RESOLUTION AUTHORIZING THE ISSUANCE BY POLK COUNTY SCHOOL DISTRICT 0032 (SHELBY-RISING CITY PUBLIC SCHOOLS) IN THE STATE OF NEBRASKA OF ITS GENERAL OBLIGATION REFUNDING BONDS, SERIES 2020B, IN AN AGGREGATE PRINCIPAL AMOUNT NOT TO EXCEED FOUR MILLION FIFTY THOUSAND DOLLARS (\$4,050,000) FOR THE PURPOSE OF REFUNDING CERTAIN OUTSTANDING BONDS OF THE DISTRICT; PRESCRIBING THE FORM AND DETAILS OF SUCH BONDS; AUTHORIZING CERTAIN OFFICIALS TO DETERMINE THE FINAL AGGREGATE PRINCIPAL AMOUNT, MATURITIES, RATES, REDEMPTION PROVISIONS, TERMS AND OTHER DETAILS OF SUCH BONDS; IMPOSING AN AD VALOREM TAX ON ALL TAXABLE PROPERTY WITHIN THE DISTRICT TO PAY THE PRINCIPAL OF, PREMIUM, IF ANY, AND THE INTEREST ON SUCH BONDS; DESIGNATING THE BONDS AS QUALIFIED TAX-EXEMPT OBLIGATIONS; AUTHORIZING THE SALE AND DELIVERY OF THE BONDS TO THE PURCHASER THEREOF; ADOPTING CERTAIN POST-ISSUANCE TAX COMPLIANCE AND DISCLOSURE POLICIES AND PROCEDURES WITH RESPECT TO THE BONDS; AUTHORIZING CERTAIN ACTIONS AND DOCUMENTS; AND PRESCRIBING OTHER MATTERS RELATING THERETO.

The foregoing Resolution having been read, Board Member _____ seconded the motion for its passage and adoption, and after discussion the roll was called and the following Board Members voted in favor of the passage and adoption of said Resolution:

_____.

The following Board Members voted against the same: _____.

The following Board Members were absent or did not vote: _____.

Said Resolution having been voted upon favorably by a majority of the Board, the same was by the President declared passed and adopted.

* * * * *

(Other Business)

* * * * *

Motion to adjourn.

DATED September 16, 2020.

ATTEST:

President, Board of Education

Secretary, Board of Education

ATTACHMENT 1
ADVANCE PUBLICIZED NOTICE OF MEETING

ATTACHMENT 2

ACKNOWLEDGMENT OF RECEIPT OF ADVANCE NOTICE OF MEETING

ATTACHMENT 3
CALL RESOLUTION

See Tab #3

A RESOLUTION OF THE BOARD OF EDUCATION OF POLK COUNTY SCHOOL DISTRICT 0032 (SHELBY-RISING CITY PUBLIC SCHOOLS) IN THE STATE OF NEBRASKA AUTHORIZING THE EARLY REDEMPTION OF THE DISTRICT’S GENERAL OBLIGATION SCHOOL BONDS, SERIES 2016, IN SUCH AMOUNTS AND FROM SUCH MATURITIES AS SHALL BE DETERMINED BY THE AUTHORIZED OFFICIALS OF THE DISTRICT.

BE IT RESOLVED BY THE BOARD OF EDUCATION OF POLK COUNTY SCHOOL DISTRICT 0032 (SHELBY-RISING CITY PUBLIC SCHOOLS) IN THE STATE OF NEBRASKA AS FOLLOWS:

Section 1. Polk County School District 0032 (Shelby-Rising City Public Schools) in the State of Nebraska (the “**District**”) previously issued its General Obligation School Bonds, Series 2016, dated January 6, 2016, in the original aggregate principal amount of \$4,950,000 (the “**Series 2016 Bonds**”), of which \$4,130,000 in aggregate principal amount are presently outstanding. The District issued the Series 2016 Bonds pursuant to a resolution (the “**Series 2016 Resolution**”) duly passed and adopted by the District’s Board of Education (the “**Board**”) and which were authorized by the required majority of the qualified voters of the District voting at an election held by the District on March 10, 2015. The District issued the Series 2016 Bonds to pay for (a) a portion of the costs of renovating, rehabilitating and improving the District’s existing school building in Shelby, Nebraska, constructing additions to and related site improvements for such building, and acquiring and installing necessary furniture, equipment and apparatus for such school building and additions, and (b) certain costs of issuing the Series 2016 Bonds.

Section 2. As set forth in the Series 2016 Resolution, the Series 2016 Bonds maturing on December 15, 2021 and thereafter are subject to redemption and prepayment at any time on or after January 6, 2021, as a whole or in part, at a redemption price equal to the principal amount of the Series 2016 Bonds called for redemption, plus accrued interest on such principal amount being redeemed to the date of redemption.

Section 3. Subject to the conditions set forth herein, the Board hereby authorizes the redemption of the following outstanding Series 2016 Bonds (the “**Refunded Bonds**”), and the payment of the redemption price of such bonds on January 6, 2021 (the “**Redemption Date**”), or such other date as shall be determined by an Authorized Officer, all in accordance with redemption provisions set forth in the Series 2016 Resolution, after which date interest on such bonds shall cease:

<u>Type</u>	<u>Maturity Date (December 15)</u>	<u>Principal Amount</u>	<u>Interest Rate</u>	<u>CUSIP (731307)</u>
Serial	2021	\$220,000	2.00%	CB8
Serial	2022	225,000	2.00	CC6
Serial	2023	230,000	2.00	CD4
Serial	2024	235,000	2.15	CE2
Serial	2025	240,000	2.25	CF9
Serial	2026	245,000	2.40	CG7
Serial	2027	250,000	2.50	CH5
Serial	2028	255,000	2.60	CJ1
Serial	2029	265,000	2.70	CK8
Serial	2030	270,000	2.80	CL6
Serial	2031	280,000	2.90	CM4

Serial	2032	285,000	3.00	CN2
Serial	2033	295,000	3.25	CP7
Serial	2034	305,000	3.20	CQ5
Serial	2035	315,000	3.25	CR3

The Series 2016 Bonds maturing on December 15, 2020 shall be paid at maturity. The President of the Board or the Superintendent of Schools (each, including any person authorized to act on his or her behalf, an “**Authorized Officer**”), or each individually, may determine that one or more maturities of the Refunded Bonds listed above shall not be redeemed on the Redemption Date. Such determinations shall be set forth in a certificate of such Authorized Officer.

Section 4. On the Redemption Date, the principal of the Refunded Bonds, together with all accrued interest to but not including the Redemption Date, shall be paid upon presentation and surrender thereof at the corporate trust office of BOKF, National Association, Lincoln, Nebraska, as successor paying agent and registrar for the Refunded Bonds (the “**Registrar**”).

Section 5. In accordance with the Series 2016 Resolution:

(a) not later than 35 days prior to the Redemption Date (or such other date as may be acceptable to the Registrar), the Authorized Officers, or each individually, are hereby directed to file a copy of this Resolution with the Registrar; and

(b) upon receipt of this Resolution, the Registrar is hereby instructed to mail notice of the redemption of the Refunded Bonds to each registered owner thereof not less than 30 days prior to the Redemption Date (or such shorter period as may be acceptable to the then registered owners of the Refunded Bonds); and

(c) not later than 10 business days following its mailing of the redemption notice, the Registrar is further directed to file such redemption notice with the Municipal Securities Rulemaking Board and its EMMA portal.

Section 6. This Resolution shall be in full force and take effect from and after its passage as provided by law. The redemption of the Refunded Bonds authorized by this Resolution are subject to the prior issuance by the District of its General Obligation Refunding Bonds, Series 2020B (the “**Refunding Bonds**”). This Resolution shall have no force and effect if the Refunding Bonds are not issued within one year of the date hereof.

DATED September 16, 2020.

President, Board of Education

Attest:

Secretary, Board of Education

ATTACHMENT 4
BOND RESOLUTION

See Tab #4

A RESOLUTION AUTHORIZING THE ISSUANCE BY POLK COUNTY SCHOOL DISTRICT 0032 (SHELBY-RISING CITY PUBLIC SCHOOLS) IN THE STATE OF NEBRASKA OF ITS GENERAL OBLIGATION REFUNDING BONDS, SERIES 2020B, IN AN AGGREGATE PRINCIPAL AMOUNT NOT TO EXCEED FOUR MILLION FIFTY THOUSAND DOLLARS (\$4,050,000) FOR THE PURPOSE OF REFUNDING CERTAIN OUTSTANDING BONDS OF THE DISTRICT; PRESCRIBING THE FORM AND DETAILS OF SUCH BONDS; AUTHORIZING CERTAIN OFFICIALS TO DETERMINE THE FINAL AGGREGATE PRINCIPAL AMOUNT, MATURITIES, RATES, REDEMPTION PROVISIONS, TERMS AND OTHER DETAILS OF SUCH BONDS; IMPOSING AN AD VALOREM TAX ON ALL TAXABLE PROPERTY WITHIN THE DISTRICT TO PAY THE PRINCIPAL OF, PREMIUM, IF ANY, AND THE INTEREST ON SUCH BONDS; DESIGNATING THE BONDS AS QUALIFIED TAX-EXEMPT OBLIGATIONS; AUTHORIZING THE SALE AND DELIVERY OF THE BONDS TO THE PURCHASER THEREOF; ADOPTING CERTAIN POST-ISSUANCE TAX COMPLIANCE AND DISCLOSURE POLICIES AND PROCEDURES WITH RESPECT TO THE BONDS; AUTHORIZING CERTAIN ACTIONS AND DOCUMENTS; AND PRESCRIBING OTHER MATTERS RELATING THERETO.

BE IT RESOLVED BY THE BOARD OF EDUCATION OF POLK COUNTY SCHOOL DISTRICT 0032 (SHELBY-RISING CITY PUBLIC SCHOOLS) IN THE STATE OF NEBRASKA:

Section 1. The Board of Education (the “**Board**”) of Polk County School District 0032 (Shelby-Rising City Public Schools) in the State of Nebraska (the “**District**”) hereby makes the following findings and determinations:

(a) The District is duly organized as a Class III School District under Sections 79-102 and 79-407, Reissue Revised Statutes of Nebraska, as amended; the District maintains both elementary and high school grades under the direction of a single board of education; and the District embraces territory having a population of not more than 150,000 inhabitants.

(b) The District previously issued its General Obligation School Bonds, Series 2016, dated January 6, 2016, in the original aggregate principal amount of \$4,950,000 (the “**Series 2016 Bonds**”), of which \$4,130,000 in aggregate principal amount are presently outstanding. The District issued the Series 2016 Bonds pursuant to a resolution (the “**Series 2016 Resolution**”) duly passed and adopted by the Board and which were authorized by the required majority of the qualified voters of the District voting at an election held by the District on March 10, 2015. The District issued the Series 2016 Bonds to pay for (i) a portion of the costs of renovating, rehabilitating and improving the District’s existing school building in Shelby, Nebraska, constructing additions to and related site improvements for such building, and acquiring and installing necessary furniture, equipment and apparatus for such school building and additions, and (ii) certain costs of issuing the Series 2016 Bonds.

(c) As set forth in the Series 2016 Resolution, the Series 2016 Bonds maturing on December 15, 2021 and thereafter are subject to redemption and prepayment at any time on or after January 6, 2021, as a whole or in part, at a redemption price equal to the principal amount of the Series 2016 Bonds called for redemption, plus accrued interest on such principal amount being redeemed to the date of redemption.

(d) Since the issuance of the Series 2016 Bonds, the rates of interest available in the markets have declined such that the District can effect a savings in interest costs by providing for payment of all or part of the Series 2016 Bonds through the issuance of its general obligation refunding bonds pursuant to Sections 10-142 and 10-717 et seq., Reissue Revised Statutes of Nebraska, as amended (collectively, the “Act”).

(e) By resolution of the Board adopted on September 16, 2020, the District has duly authorized the redemption of all or a portion of the outstanding Series 2016 Bonds maturing on December 15, 2021 and thereafter (the “**Refunded Bonds**”) on January 6, 2021 or such date as may be determined in accordance with such resolution (the “**Redemption Date**”) of the Refunded Bonds, together with all interest accrued to such date, all in accordance with redemption provisions set forth in the Series 2016 Resolution, after which date interest on such bonds shall cease. Any Series 2016 Bonds not constituting Refunded Bonds shall be paid upon maturity thereof.

(f) The District has on hand no debt service or other sinking fund moneys for the payment of principal and interest on the Refunded Bonds other than moneys, if any, which are to be deposited in accordance with Section 7 of this Resolution.

(g) To provide funds for the redemption of the Refunded Bonds, it is necessary and advisable that the District issue its general obligation refunding bonds in accordance with the provisions of the Act, which bonds will be payable from a tax to be levied against the taxable property of the District.

(h) It is necessary that the District adopt (i) policies and procedures to satisfy all applicable requirements of federal income tax law in order to preserve, post-issuance, the tax-exempt status of the bonds described herein and (ii) policies and procedures to satisfy the issuance and post-issuance disclosure requirements of Rule 15c2-12 (as described herein).

(i) All conditions, acts, and things required by law to exist or to be done precedent to the issuance of bonds pursuant to the Act do exist and have been done as required by law.

Section 2. (a) The Board hereby authorizes the issuance and delivery of one or more series of the District’s negotiable general obligation refunding bonds in the aggregate principal amount not to exceed Four Million Fifty Thousand Dollars (\$4,050,000), designated as “General Obligation Refunding Bonds, Series 2020B” (the “**Series 2020 Bonds**”), or such other designation as shall be made by the President of the Board and the Superintendent of Schools (each, including any person authorized to act on their behalf, an “**Authorized Officer**”), or each individually. The Series 2020 Bonds shall be issued only as fully registered bonds, without coupons, on the books of the Registrar and Paying Agent designated herein (the “**Registrar**”). Unless otherwise determined by an Authorized Officer, the Series 2020 Bonds shall be issued in denominations of \$5,000 or whole

multiples thereof not exceeding the principal amount due on a given date of maturity, shall be numbered consecutively from one upward in order of issuance and shall bear interest calculated on the basis of a 360-day year consisting of twelve 30-day months from the date of original issue or the most recent Interest Payment Date, whichever is later, until maturity or earlier redemption.

(b) The Authorized Officers, or each individually, are authorized and directed, in the exercise of such officer's independent judgment and absolute discretion, to hereafter, from time to time, specify, set, designate, determine, establish and appoint with respect to each series of Series 2020 Bonds herein authorized, as the case may be, and in each case in accordance with and subject to the provisions of this Resolution: (i) the dated date and the delivery date, (ii) the aggregate principal amount to be issued, not exceeding the aggregate principal amount set forth in this Section 2, (iii) the dates and years in which each principal maturity shall occur and the principal amount to mature or to be paid in each of such years, which shall not be later than December 15, 2035, (iv) the date or dates upon which such series shall be sold, which shall not be later than one year from the date of this Resolution, (v) the rate or rates of interest to be carried by each maturity of the Series 2020 Bonds, provided that such rates generate positive debt service savings, (vi) the method by which such rate or rates of interest shall be calculated, (vii) the dates on which interest shall be paid, (viii) the redemption dates and prices and all terms relating thereto, including the amount and maturity date of any Series 2020 Bonds issued as "term bonds" and the amount of each sinking fund installment therefor, and all terms relating thereto, if any, (ix) the form, content, terms and provisions of any bond purchase agreement entered into by the District with an Underwriter or any loan agreement between the District and the Lender, all as set forth in Section 6 hereof, (x) the identity of the Underwriter, the Placement Agent or the Lender of the Series 2020 Bonds, as applicable (each, a "**Purchaser**"), in accordance with Section 6 hereof, (xi) the fee of the Underwriter or the Placement Agent, which shall not be more than 1.50% of the aggregate principal amount of each series, (xii) the purchase price, which shall not be less than 96.00% of the aggregate principal amount of each series (inclusive of the Purchaser's discount and any original issue discount), (xiii) the form and contents of any preliminary and final official statement or other offering materials of the District utilized in connection with any offering or sale of each series to the public or of any term sheet or request for lenders in connection with any loan, (xiv) the identity of the Registrar, (xv) the form, content, terms, and provisions of any closing and other documentation executed and delivered by the District in connection with the authorization, issuance, sale and delivery of each series and (xvi) all of the other terms relating to each series not otherwise determined or fixed by the provisions of this Resolution.

(c) (i) The Series 2020 Bonds shall be subject to redemption prior to maturity as determined by an Authorized Officer; provided, however, that the Series 2020 Bonds maturing after the date five years from their date of original issue shall be subject to redemption at the option of the District on the date that is no later than five years from their date of original issue and any date thereafter, as a whole, or in part in such principal amounts and from such maturity or maturities as the District in its sole and absolute discretion shall determine, at a redemption price equal to the principal amount so redeemed, together with the interest accrued thereon to the date fixed for redemption, with or without a premium as may be determined by such Authorized Officer. If less than all Series 2020 Bonds of any maturity are to be called for redemption pursuant to this Resolution, the Registrar shall select by lot the particular Series 2020 Bonds of such maturity to be redeemed.

(ii) The Authorized Officers, or each individually, may designate in a certificate certain Series 2020 Bonds as “**Term Bonds**”, portions of which are to be redeemed on such dates of the years (each such date being herein referred to as a “**Sinking Fund Payment Date**”) and in the amounts (hereinafter referred to as a “**Mandatory Sinking Fund Payment**”) set forth in such certificate. The Registrar shall select and call for redemption, in accordance with this subsection (c), from the Term Bonds the amounts specified by the Authorized Officer in the certificate, and the Term Bonds selected by the Registrar shall become due and payable on such date. If Term Bonds are redeemed at the option of the District pursuant to Section 2(c)(i), the Term Bonds so optionally redeemed may, at the option of the District, be applied as a credit against any subsequent Mandatory Sinking Fund Payment with respect to Term Bonds otherwise to be redeemed thereby, such credit to be equal to the principal amount of such Term Bonds redeemed pursuant to Section 2(c)(i), provided that the District shall have delivered to the Registrar not less than 45 days prior to such Sinking Fund Payment Date a District certificate stating its election to apply such Term Bonds as such a credit. In such case, the Registrar shall reduce the amount of Term Bonds to be redeemed on the Sinking Fund Payment Date specified in such District certificate by the principal amount of Term Bonds so redeemed pursuant to Section 2(c)(i). Any credit given to Mandatory Sinking Fund Payments pursuant to Section 2(c)(i) shall not affect any subsequent Mandatory Sinking Fund Payments, which shall remain payable as otherwise provided in this subsection (c), unless and until another credit is given in accordance with the provisions hereof.

(iii) Series 2020 Bonds subject to redemption shall be redeemed in denominations of \$5,000. If any Series 2020 Bond is in a denomination in excess of \$5,000, portions of the principal amount thereof in installments of \$5,000 or any whole multiple thereof may be redeemed, and if less than all of the principal amount thereof is to be redeemed, in such case upon the surrender of such Series 2020 Bonds there shall be issued to the registered owner thereof without charge therefor, for the then unredeemed balance of the principal amount thereof, Series 2020 Bonds of like series, maturity and interest rates in any of the authorized denominations provided by this Resolution.

(iv) The Registrar shall give notice of redemption of Series 2020 Bonds stating their designation, date, maturity, principal amounts and the redemption date by mailing such notice via first-class mail, postage prepaid, not less than 30 days prior to the date fixed for redemption to the registered owners (or such shorter period as may be acceptable to the then registered owners) at their most recent addresses appearing upon the books of the Registrar. Failure to give notice to any particular registered owner or any defect in the notice given to such owner shall not affect the validity of the proceedings calling the Series 2020 Bonds or the redemption of any Series 2020 Bonds for which proper notice has been given. Notice of redemption need not be given to the holder of any Series 2020 Bonds, whether registered or not, who has waived notice of redemption. Notice of redemption having been given as provided above or notice of redemption having been waived by the owners of Series 2020 Bonds called for redemption who have not been given such notice as provided above, the Series 2020 Bonds so called for redemption shall become due and payable on the designated redemption date. The District shall give written notice to the Registrar of its election to redeem Series 2020 Bonds at least 45 days prior to the said redemption date, or such shorter period as shall be acceptable to the Registrar. If on or before the said redemption date funds

sufficient to pay the Series 2020 Bonds so called for redemption at the applicable redemption price and accrued interest to said date have been deposited or caused to have been deposited by the District with the Registrar for the purposes of such payment and notice of redemption thereof has been given or waived as hereinbefore provided, then from and after the date fixed for redemption interest on such Series 2020 Bonds so called shall cease to accrue and become payable. If such funds shall not have been so deposited with the Registrar as aforesaid no later than the date fixed for redemption, such call for redemption shall be cancelled, and the Series 2020 Bonds so called for redemption shall continue to be outstanding as though they had not been so called; such Series 2020 Bonds shall continue to bear interest until paid at such rate as they would have borne had they not been called for redemption and shall continue to be protected by this Resolution and entitled to the benefits and security hereof.

(d) Interest on the Series 2020 Bonds at the respective rates for each maturity is payable on each interest payment date determined in accordance with this Section 2 (each of said dates, an “**Interest Payment Date**”) by check or draft mailed by the Registrar or its successor on such Interest Payment Date to the registered owner of each Series 2020 Bond at such registered owner’s address as it appears on the bond register maintained by the Registrar or its successor as of the close of business on the 15th day (whether or not a business day) immediately preceding each Interest Payment Date (the “**Record Date**”) subject to the provisions of the following paragraph. The principal on the Series 2020 Bonds and the interest due at maturity or upon redemption prior to maturity is payable in lawful money of the United States of America to the registered owners thereof upon presentation and surrender of such Series 2020 Bonds to the Registrar at its designated corporate trust office.

If any payments of interest due on the Series 2020 Bonds on an Interest Payment Date are not timely made, such interest shall cease to be payable to the registered owners as of the Record Date for such Interest Payment Date and shall be payable to the registered owners of the Series 2020 Bonds as of a special date of record for payment of such defaulted interest as shall be designated by the Registrar whenever moneys for the purpose of paying such defaulted interest become available.

If the date for payment of the principal of or the interest on the Series 2020 Bonds shall be a Saturday, Sunday, legal holiday or day on which banking institutions in the city in which the designated corporate trust office of the Registrar is located are authorized by law or executive order to close, the date for such payment shall be the next succeeding day which is not a Saturday, Sunday, legal holiday or day on which such banking institutions are authorized to close, and payment on such day shall have the same force and effect as if made on the nominal payment date.

(e) The Series 2020 Bonds shall be executed on behalf of the District by the manual or facsimile signatures of the President and the Secretary of the Board (including such other persons authorized to sign on their behalf). In case any officer whose signature or a facsimile of whose signature shall appear on the Series 2020 Bonds shall cease to be such officer before the delivery of any Series 2020 Bonds, such signature or facsimile shall nevertheless be valid and sufficient for all purposes, the same as if such officer had remained in office until delivery. Notwithstanding such execution, no Series 2020 Bond shall be valid or obligatory for any purpose or entitled to any security or benefit under this Resolution unless and until a certificate of authentication on such Series 2020 Bond has been duly executed by the manual signature of an authorized representative of the Registrar. Certificates of authentication on different Series 2020 Bonds need not be signed by the same

representative. The executed certificate of authentication on each Series 2020 Bond shall be conclusive evidence that it has been authenticated and delivered under this Resolution.

(f) If any Series 2020 Bond is mutilated, lost, stolen or destroyed, the District shall execute a new Series 2020 Bond of like date, maturity and denomination to that mutilated, lost, stolen, or destroyed, provided that, in the case of any mutilated Series 2020 Bond, such mutilated Series 2020 Bond shall first be surrendered to the Registrar and, in the case of any lost, stolen, or destroyed Series 2020 Bonds, there first shall be furnished to the Registrar evidence of such loss, theft, or destruction satisfactory to the Registrar, together with an indemnity satisfactory to it. If such Series 2020 Bond shall have matured, instead of issuing a duplicate Series 2020 Bond, the District may pay the same without surrender thereof upon the performance of such requirements as it deems fit for its protection, including a lost instrument bond. The District and the Registrar may charge the owner of such Series 2020 Bond with their reasonable fees and expenses for such service.

(g) Unless otherwise directed by the Purchaser, the Series 2020 Bonds shall be issued initially as “book-entry-only” bonds under the services of The Depository Trust Company (the “**Depository**”), with one typewritten bond per maturity being issued to the Depository. In such connection the officers of the District are authorized to execute and deliver a Letter of Representations (the “**Letter of Representations**”) in the form required by the Depository, for and on behalf of the District, which shall thereafter govern matters with respect to registration, transfer, payment and redemption of the Series 2020 Bonds. If the Series 2020 Bonds are issued as “book-entry-only” bonds, the following provisions shall apply:

(i) The District and the Registrar shall have no responsibility or obligation to any broker-dealer, bank or other financial institution for which the Depository holds Series 2020 Bonds as securities depository (each, a “**Bond Participant**”) or to any person who is an actual purchaser of a Series 2020 Bond from a Bond Participant while the Series 2020 Bonds are in book-entry form (each a “**Beneficial Owner**”) with respect to the following:

(A) the accuracy of the records of the Depository, any nominees of the Depository or any Bond Participant with respect to any ownership interest in the Series 2020 Bonds,

(B) the delivery to any Bond Participant, any Beneficial Owner or any other person, other than the Depository, of any notice with respect to the Series 2020 Bonds, including any notice of redemption, or

(C) the payment to any Bond Participant, any Beneficial Owner or any other person, other than the Depository, of any amount with respect to the Series 2020 Bonds. The Registrar shall make payments with respect to the Series 2020 Bonds only to or upon the order of the Depository or its nominee, and all such payments shall be valid and effective fully to satisfy and discharge the obligations with respect to such Series 2020 Bonds to the extent of the sum or sums so paid. No person other than the Depository shall receive an authenticated Series 2020 Bond, except as provided in (v) below.

(ii) Upon receipt by the Registrar of written notice from the Depository to the effect that the Depository is unable or unwilling to discharge its responsibilities, the Registrar shall issue, transfer and exchange Series 2020 Bonds requested by the Depository in appropriate amounts. Whenever the Depository requests the Registrar to do so, the Registrar will cooperate with the Depository in taking appropriate action after reasonable notice (A) to arrange, with the prior written consent of the District, for a substitute depository willing and able upon reasonable and customary terms to maintain custody of the Series 2020 Bonds or (B) to make available Series 2020 Bonds registered in whatever name or names as the Beneficial Owners transferring or exchanging such Series 2020 Bonds shall designate.

(iii) If the District determines that it is desirable that certificates representing the Series 2020 Bonds be delivered to the ultimate beneficial owners of the Series 2020 Bonds and so notifies the Registrar in writing, the Registrar shall so notify the Depository, whereupon the Depository will notify the Bond Participants of the availability through the Depository of bond certificates representing the Series 2020 Bonds. In such event, the Registrar shall issue, transfer and exchange bond certificates representing the Series 2020 Bonds as requested by the Depository in appropriate amounts and in authorized denominations.

(iv) Notwithstanding any other provision of this Resolution to the contrary, so long as any Series 2020 Bond is registered in the name of the Depository or any nominee thereof, all payments with respect to such Series 2020 Bond and all notices with respect to such Series 2020 Bond shall be made and given, respectively, to the Depository as provided in the Letter of Representations.

(v) Registered ownership of the Series 2020 Bonds may be transferred on the books of registration maintained by the Registrar, and the Series 2020 Bonds may be delivered in physical form to the following:

(A) any successor securities depository or its nominee; or

(B) any person, upon (I) the resignation of the Depository from its functions as depository or (II) termination of the use of the Depository pursuant to this Section and the terms of the Registrar and Paying Agent's Agreement.

(vi) In the event of any partial redemption of a Series 2020 Bond unless and until such partially redeemed Series 2020 Bond has been replaced in accordance with the provisions of this Resolution, the books and records of the Registrar shall govern and establish the principal amount of such Series 2020 Bonds as is then outstanding and all of the Series 2020 Bonds issued to the Depository or its nominee shall contain a legend to such effect.

If for any reason the Depository resigns and is not replaced, the District shall immediately provide a supply of printed bond certificates, duly executed by manual or facsimile signatures of the President and Secretary of the Board, for issuance upon the transfers from the Depository and subsequent transfers or in the event of partial redemption. If such supply of certificates shall be insufficient to meet the requirements of the Registrar for issuance of replacement certificates upon

transfer or partial redemption, the District agrees to order printed an additional supply of such certificates and to direct their execution by manual or facsimile signatures of its then duly qualified and acting President and Secretary of the Board.

Section 3. (a) The Registrar designated pursuant to Section 2(b) hereof shall serve in the capacities of registrar and paying agent under the terms of an agreement entitled “**Registrar and Paying Agent Agreement**” between the District and the Registrar; provided, however, that if the District Treasurer is designated as Registrar, then the District and the District Treasurer need not enter into a Registrar and Paying Agent Agreement. The Authorized Officers, or each individually, or such other officer of the Board or the District is hereby authorized to execute said agreement in such form as such officer shall deem appropriate or necessary. The Registrar shall have only such duties and obligations as are expressly specified by this Resolution and the Registrar and Paying Agent Agreement, and no other duties or obligations shall be implied to the Registrar, except as may be set forth in a written agreement between the District and a successor Registrar.

(b) The District reserves the right to remove the Registrar upon 30 days’ notice and upon the appointment of a successor Registrar, in which event the predecessor Registrar shall deliver all cash and Series 2020 Bonds in its possession to the successor Registrar and shall deliver the bond register to the successor Registrar. The Authorized Officers, or each individually, are authorized to remove the Registrar as provided herein if such officer determines such removal is in the best interest of the District. Upon such removal, the Authorized Officers, or each individually, are authorized to appoint a successor Registrar and to execute a Registrar and Paying Agent Agreement with such successor Registrar in a form substantially similar to that approved by the Board pursuant to this Resolution, but with such changes as such officer shall deem appropriate or necessary.

(c) The Registrar shall keep and maintain for the District books for the registration and transfer of the Series 2020 Bonds at its designated corporate trust office. The names and registered addresses of the registered owner or owners of the Series 2020 Bonds shall at all times be recorded in such books. Any Series 2020 Bond may be transferred pursuant to its provisions at the office of the Registrar by surrender of such Series 2020 Bond for cancellation, accompanied by a written instrument of transfer, in form satisfactory to the Registrar, duly executed by the registered owner in person or by such owner’s duly authorized agent, and thereupon the Registrar on behalf of the District will deliver at such office (or send by registered mail to the transferee owner or owners thereof at such transferee owner’s or owners’ risk and expense), registered in the name of the transferee owner or owners, a new Series 2020 Bond or Series 2020 Bonds of the same interest rate, aggregate principal amount and maturity, bearing numbers not contemporaneously then outstanding. To the extent of the denominations authorized for the Series 2020 Bonds by this Resolution, one Series 2020 Bond may be transferred for several such Series 2020 Bonds of the same interest rate and maturity and for a like aggregate principal amount, and several such Series 2020 Bonds may be transferred for one or several such Series 2020 Bonds, respectively, of the same interest rate and maturity and for a like aggregate principal amount. In every case of transfer of a Series 2020 Bond, the surrendered Series 2020 Bond shall be canceled and destroyed. The Registrar may impose a charge sufficient to defray all costs and expenses incident to registrations of transfer and exchanges. In each case the Registrar shall require the payment by the owner requesting exchange or transfer of any tax or other governmental charge required to be paid with respect to such exchange or transfer. Series 2020 Bonds issued upon transfer or exchange of Series 2020 Bonds shall be dated as of the date six months preceding the Interest Payment Date next following the date of registration thereof in the office of

the Registrar, unless such date of registration shall be an Interest Payment Date, in which case they shall be dated as of such date of registration; provided, however, that if, as shown by the records of the Registrar, interest on the Series 2020 Bonds shall be in default, the Series 2020 Bonds issued in lieu of Series 2020 Bonds surrendered for transfer or exchange may be dated as of the date to which interest has been paid in full on the Series 2020 Bonds surrendered; and provided further, that if the date of registration shall be prior to the first Interest Payment Date, the Series 2020 Bonds shall be dated as of their date of original issue. All Series 2020 Bonds issued upon transfer of the Series 2020 Bonds so surrendered shall be valid obligations of the District evidencing the same obligations as the Series 2020 Bonds surrendered and shall be entitled to all the benefits and protection of this Resolution to the same extent as the Series 2020 Bonds upon transfer of which they were delivered. The District and the Registrar shall not be required to transfer any Series 2020 Bond during any period from any Record Date until its immediately following Interest Payment Date or to transfer any Series 2020 Bond called for redemption for a period of 30 days next preceding the date fixed for redemption.

(d) The Registrar shall also be responsible for making the payments of principal, premium, if any, and interest as the same fall due upon the Series 2020 Bonds from funds provided by the District for such purposes. Payments of interest due upon the Series 2020 Bonds prior to maturity or redemption shall be made by the Registrar by mailing a check in the amount due for such interest on each Interest Payment Date to the registered owner of each Series 2020 Bond to such owner's registered address as shown on the books of registration as required to be maintained under this Section 3. Payments of principal due at maturity or at any date fixed for redemption prior to maturity, together with any accrued interest then due and premium thereon, if any, shall be made by the Registrar upon presentation and surrender of such Series 2020 Bond. As provided in Section 11 hereof, on or before each principal or interest due date, without further order of the Board, the Treasurer of the Board or an Authorized Officer shall transmit from the Bond Fund (hereinafter established) to the Registrar money sufficient for payment of all principal, premium, if any, and interest then due. The District and the Registrar may treat the registered owner of any Series 2020 Bond as the absolute owner of such Series 2020 Bond for purposes of making payments thereon and for all other purposes. All payments on account of interest, principal or premium, if any, made to the registered owner of any Series 2020 Bond shall be valid and effectual and shall be a discharge of the District and the Registrar in respect of the liability upon the Series 2020 Bonds or claims for interest to the extent of the amount or amounts so paid.

Section 4. The Series 2020 Bonds shall be in substantially the following form:

(Form of Bond)

No. _____

\$

**UNITED STATES OF AMERICA
STATE OF NEBRASKA**

**POLK COUNTY SCHOOL DISTRICT 0032
(SHELBY-RISING CITY PUBLIC SCHOOLS)
GENERAL OBLIGATION REFUNDING BONDS
SERIES 2020B**

<u>Date of Original Issue</u>	<u>Date of Maturity</u>	<u>Rate of Interest</u>	<u>CUSIP Number</u>
_____, 2020	December 15, 20__	%	731307 ____

REGISTERED OWNER: CEDE & CO.

PRINCIPAL AMOUNT: _____ DOLLARS

POLK COUNTY SCHOOL DISTRICT 0032 (SHELBY-RISING CITY PUBLIC SCHOOLS) IN THE STATE OF NEBRASKA (the “District”) promises to pay on the Date of Maturity the Principal Amount of this Bond to the Registered Owner hereof, or its registered assigns, upon presentation and surrender hereof to _____, as Bond Registrar and Paying Agent (the “Registrar”), at its corporate trust office in _____, Nebraska, or such other office as may be designated by the Registrar.

The District also promises to pay interest on said Principal Amount on _____ and _____ of each year (each of such dates, an “Interest Payment Date”), commencing _____ 20__, at the Interest Rate per annum indicated above until maturity or earlier redemption. Interest shall be calculated on the basis of a 360-day year consisting of twelve 30-day months from the Date of Original Issue or most recent Interest Payment Date, whichever is later. Interest on this Bond prior to maturity or earlier redemption shall be paid by check or draft mailed on such Interest Payment Date to the Registered Owner at such Registered Owner’s address as it appears on the registration books of the Registrar at the close of business on the 15th day (whether or a not a business day) immediately preceding each Interest Payment Date (the “Record Date”). Any interest not so timely paid shall cease to be payable to the person entitled thereto as of the Record Date such interest was payable, and shall be payable to the person who is the Registered Owner of this Bond (or of one or more predecessor Bonds hereto) on such special record date for payment of such defaulted interest as shall be fixed by the Registrar whenever moneys for such purpose become available.

This Bond is one of an issue of fully registered bonds (the “Bonds”) in the total principal amount of \$ _____ of even date and like tenor herewith, except as to number, denomination, date of maturity, rate of interest and priority of redemption, which have been issued by the District for the purpose of refunding \$ _____ in aggregate principal amount of the District’s General Obligation School Bonds, Series 2016, dated January 6, 2016 (the “Refunded Bonds”). The issuance of the Bonds has been duly authorized pursuant to Sections 10-142 and 10-717 et seq., Reissue Revised Statutes of Nebraska, as amended, and a resolution duly adopted by the Board of Education of the District (the “Bond Resolution”). The District issued the Refunded Bonds to finance the costs of constructing additions to and renovations of the District’s existing school facilities following

approval by the voters at a bond election held pursuant to Section 10-701 et seq., Reissue Revised Statutes of Nebraska, as amended.

The Bonds are issued as fully registered bonds, without coupons, in denominations of \$5,000 or whole multiples thereof. Subject to the limitations and upon payment of the charges provided in the Bond Resolution pursuant to which the Bonds have been issued, this Bond is transferable by the Registered Owner hereof or his or her attorney duly authorized in writing, at the office of the Registrar, but only in the manner, subject to the limitations and upon payment of the charges as set forth in the Bond Resolution, upon surrender and cancellation of this Bond. Upon such transfer, a new registered Bond or Bonds of the same maturity and of authorized denomination or denominations for the same aggregate principal amount will be issued to the transferee in exchange therefor. The District and the Registrar may deem and treat the Registered Owner hereof as the absolute owner hereof (whether or not this Bond shall be overdue) for the purpose of receiving payment of or on account of principal hereof and premium, if any, and interest due hereon and for all other purposes, and neither the District nor the Registrar shall be affected by any notice to the contrary.

The Bonds maturing on or prior to December 15, 2024 are not subject to redemption prior to their stated maturities. The Bonds maturing on or after December 15, 2025 are subject to redemption prior to their stated maturities at the option of the District at any time on or after _____, 2025 as a whole, or in part in such principal amounts and from such maturity or maturities as the District, in its sole and absolute discretion may determine, at a redemption price equal to the principal amount so redeemed, together with the interest accrued on such principal amount to the date fixed for redemption. If less than all of a maturity is to be called for redemption, the Registrar shall select by lot the portion or portions of such maturity to be redeemed.

[Mandatory sinking fund redemption]

Bonds shall be redeemed in denominations of \$5,000. If any Bond is in a denomination in excess of \$5,000, portions of the principal amount thereof in installments of \$5,000 or whole multiples thereof may be redeemed, and if less than all of the principal amount thereof is to be redeemed, in such case upon the surrender of such Bond there shall be issued to the Registered Owner thereof without charge therefor, for the then unredeemed balance of the principal amount thereof, registered bonds of like series, maturity and interest rates in any of the authorized denominations provided by the Bond Resolution.

Notice of redemption of this Bond shall be given to the Registered Owner hereof by first-class mail, postage prepaid, not less than thirty (30) days prior to the date fixed for redemption (or such shorter period as may be acceptable to the then registered owner of the Bonds), all as more particularly set forth in the Bond Resolution; provided, however, that failure to give such notice by mailing, or any defect therein, shall not affect the validity of any proceeding for the redemption of any Bond with respect to which no such failure has occurred. Notice of redemption having been given as provided in the Bond Resolution, or notice of redemption having been waived, and funds for the payment thereof having been deposited with the Registrar, this Bond shall cease to bear interest from and after the date fixed for redemption.

The Bonds are general obligations of the District, to which the full faith, credit and resources and the taxing power of the District are irrevocably pledged. Pursuant to the Bond Resolution, the District has covenanted to cause to be made annually a special levy of taxes on all the taxable property in the District, in addition to all other taxes, sufficient in rate and amount to pay the principal of, premium, if any, and the interest on the Bonds as and when such interest and principal become due. The District has pledged such tax levy and all receipts therefrom to all payments due on the Bonds.

The District has, in the Bond Resolution, designated the Bonds as “qualified tax-exempt obligations” described in Section 265(b) of the Internal Revenue Code of 1986, as amended.

AS PROVIDED IN THE BOND RESOLUTION, UNTIL THE TERMINATION OF THE SYSTEM OF BOOK-ENTRY-ONLY TRANSFERS THROUGH THE DEPOSITORY TRUST COMPANY, NEW YORK, NEW YORK (TOGETHER WITH ANY SUCCESSOR SECURITIES DEPOSITORY APPOINTED PURSUANT TO THE BOND RESOLUTION, “DTC”), AND NOTWITHSTANDING ANY OTHER PROVISIONS OF THE BOND RESOLUTION TO THE CONTRARY, A PORTION OF THE PRINCIPAL AMOUNT OF THIS BOND MAY BE PAID OR REDEEMED WITHOUT SURRENDER HEREOF TO THE REGISTRAR. DTC OR A NOMINEE, TRANSFEREE OR ASSIGNEE OF DTC OF THIS BOND MAY NOT RELY UPON THE PRINCIPAL AMOUNT INDICATED HEREON AS THE PRINCIPAL AMOUNT HEREOF OUTSTANDING AND UNPAID. THE PRINCIPAL AMOUNT HEREOF OUTSTANDING AND UNPAID SHALL FOR ALL PURPOSES BE THE AMOUNT DETERMINED IN THE MANNER PROVIDED IN THE BOND RESOLUTION.

UNLESS THIS BOND IS PRESENTED BY AN AUTHORIZED OFFICER OF DTC (A) TO THE REGISTRAR FOR REGISTRATION OF TRANSFER OR EXCHANGE OR (B) TO THE REGISTRAR FOR PAYMENT OF PRINCIPAL, AND ANY BOND ISSUED IN REPLACEMENT HEREOF OR SUBSTITUTION HEREOF IS REGISTERED IN THE NAME OF DTC AND ANY PAYMENT IS MADE TO DTC OR ITS NOMINEE, ANY TRANSFER, PLEDGE OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSONS IS WRONGFUL BECAUSE ONLY THE REGISTERED OWNER HEREOF, DTC OR ITS NOMINEE, HAS AN INTEREST HEREIN.

IT IS HEREBY CERTIFIED AND WARRANTED that all conditions, acts and things required by law to exist or to be done precedent to and in the issuance of this Bond and in the issuance of the Refunded Bonds hereby did exist, did happen and were done and performed in regular and due form and time as required by law, and that the indebtedness of the District, including this Bond and the Refunded Bonds, does not exceed any limitation imposed by law.

This Bond shall not be valid or become obligatory for any purpose or be entitled to any security or benefit under the Bond Resolution until the certificate of authentication hereon shall have been executed by the Registrar.

IN WITNESS WHEREOF, the District has caused this Bond to be executed on its behalf by the original or facsimile signature of the President of its Board of Education and attested by the original or facsimile signature of the Secretary of said Board of Education, all as of the Date of Original Issue shown above.

**POLK COUNTY SCHOOL DISTRICT 0032
(SHELBY-RISING CITY PUBLIC
SCHOOLS) IN THE STATE OF NEBRASKA**

ATTEST:

(Sample- Do Not Sign)
Secretary of the Board of Education

(Sample- Do Not Sign)
President of the Board of Education

**CERTIFICATE OF AUTHENTICATION
AND REGISTRATION**

This Bond is one of the Bonds of the series designated therein issued under the provisions of the Bond Resolution, and has been registered to the owner named in said Bond and recorded in the books of record maintained by the undersigned Registrar for said issue of Bonds

_____, as Bond Registrar
and Paying Agent

By: _____
Its Authorized Officer

(FORM OF ASSIGNMENT)

For value received, the undersigned hereby sells, assigns and transfers unto _____ the within Bond and hereby irrevocably constitutes and appoints _____, attorney, to transfer the same on the books of registration in the office of the within mentioned Registrar with full power of substitution in the premises.

Date: _____

Registered Owner

Witness: _____

NOTE: The signature(s) on this assignment MUST CORRESPOND with the name(s) as written on the face of the within Bond in every particular, without alteration, enlargement or any change whatsoever, and must be guaranteed by a commercial bank or a trust company or by a firm having membership on the New York, Midwest or other stock exchange.

Section 5. (a) After being executed by the President and the Secretary of the Board in accordance with Section 2(e) hereof, the Series 2020 Bonds shall be delivered to the Registrar for registration and authentication. The Authorized Officers, or each individually, are hereby authorized to take all actions necessary to effect the delivery of the Series 2020 Bonds to the Registrar and then

to the Underwriter, the Private Purchaser or the Lender, as applicable, inclusive of the power and authority to execute such orders, certificates, receipts and other documents as may be necessary or desirable to effect such delivery and to receive the purchase price for the Bonds.

(b) The Superintendent of Schools is directed to make and certify a transcript of the proceedings of the District precedent to the issuance of the Series 2020 Bonds, which transcript shall be delivered to the Purchaser of the Series 2020 Bonds.

(c) The Authorized Officers, or each individually, shall certify to the Nebraska Auditor of Public Accounts the taxable valuation, the number of children of school age residing in the District and the total bonded indebtedness of the District.

Section 6. (a) The District is authorized to sell the Series 2020 Bonds to an investment banking firm, as original purchaser of the Series 2020 Bonds (the “**Underwriter**”), in accordance with Section 2 of this Resolution. Delivery of the Series 2020 Bonds shall be made to the Underwriter as soon as practicable after the adoption of this Resolution, upon payment therefor in accordance with the terms of sale. The District is authorized to enter into a Bond Purchase Agreement (the “**Purchase Agreement**”) between the District and the Underwriter in form and substance acceptable to the Authorized Officers, or each individually. Such Authorized Officer is authorized to execute the Purchase Agreement, in form and substance acceptable to such Authorized Officer, for and on behalf of the District, such officer’s signature thereon being conclusive evidence of such official’s and the District’s approval thereof. The Underwriter shall have the right to direct the registration of the Series 2020 Bonds and the denominations thereof within each maturity, subject to the restrictions of this Resolution. Such Underwriter and its agents, representatives and counsel (including bond counsel) are hereby authorized to take such actions on behalf of the District as are necessary to effectuate the closing of the issuance and sale of the Series 2020 Bonds, including, without limitation, authorizing the release of the Series 2020 Bonds by the Depository at closing.

(b) The District is further authorized to place the Series 2020 Bonds with a private purchaser (the “**Private Purchaser**”) with the assistance of an investment banking firm, as placement agent of the Series 2020 Bonds (the “**Placement Agent**”), in accordance with Section 2 of this Resolution. The Private Purchaser shall have the right to direct the registration of the Series 2020 Bonds and the denominations thereof within each maturity, subject to the restrictions of this Resolution. The Placement Agent and its agents, representatives and counsel (including bond counsel) are hereby authorized to take such actions on behalf of the District as are necessary to effectuate the closing of the issuance and placement of the Series 2020 Bonds.

(c) The District is further authorized to (i) issue the Series 2020 Bonds directly to a bank or other institutional lender (the “**Lender**”) to evidence or secure a loan from such Lender to the District or (ii) enter into a loan agreement with a Lender in lieu of issuing the Series 2020 Bonds, in accordance with Section 2 of this Resolution and subject to the other restrictions of this Resolution. Such Lender may be identified with the assistance of the Placement Agent. The Lender shall have the right to direct the registration of the Series 2020 Bonds and the denominations thereof within each maturity, subject to the restrictions of this Resolution. The Placement Agent and its agents, representatives and counsel (including bond counsel) are hereby authorized to take such actions on

behalf of the District as are necessary to effectuate the closing of the issuance of the Series 2020 Bonds.

Section 7. (a) Proceeds of the Series 2020 Bonds, together with funds of the District held for the payment of the Refunded Bonds and other District moneys, if necessary, shall be deposited with BOKF, National Association, Lincoln, Nebraska, as successor registrar and paying agent with respect to the Refunded Bonds (the “**Refunded Bonds Registrar**”), to be applied to redeem the Refunded Bonds on the Redemption Date at a redemption price equal to 100% of the principal amount thereof plus accrued interest on such principal amount to the Redemption Date. If requested by Underwriter, the Placement Agent or the Lender, such moneys may be deposited with an escrow agent acceptable to the District and the Purchaser prior to their deposit with the Refunded Bonds Registrar. The District hereby covenants and agrees to take all steps necessary and appropriate to provide for the calling and redemption of the Refunded Bonds on the Redemption Date.

(b) Accrued interest, if any, received upon closing of the Series 2020 Bonds shall be deposited in the Bond Fund described herein and applied to interest falling due on the Series 2020 Bonds on the first Interest Payment Date.

(c) Proceeds of the Series 2020 Bonds may be disbursed by the District to pay the costs of issuing the Series 2020 Bonds. The District may also pay such costs from its general fund.

Section 8. The holders of the Series 2020 Bonds shall be subrogated to all rights of the holders of the Refunded Bonds as described in this Resolution, except for their rights to payment from the deposit with respect to the Refunded Bonds as described in Section 7 hereof.

Section 9. The Series 2020 Bonds shall be direct, general obligations of the District, and the District irrevocably pledges the full faith and credit and the taxing power of the District, including the special levy of taxes described in this Section 9 and all receipts therefrom, to the prompt payment of the principal of, premium, if any, and the interest on the Series 2020 Bonds as the same become due. The District represents, warrants and covenants that it shall cause to be levied and collected annually a special levy of taxes on all the taxable property in the District, without limitation as to rate or amount, sufficient to pay the interest on, premium, if any, and the principal of the Series 2020 Bonds as and when such interest, premium, and principal, respectively, become due, which taxes shall be in excess of and in addition to all other taxes now or hereafter authorized to be levied by the District. Such tax levy and all receipts therefrom to all payments due on the Series 2020 Bonds are pledged to the payment of debt service on the Series 2020 Bonds. The District further agrees to direct the application of such tax levy moneys held by the County Treasurer of Polk County and the county treasurer of any other county in which portions of the District may lie to the payment of the Series 2020 Bonds so that not later than each maturity date and/or Interest Payment Date with respect to the Series 2020 Bonds, there shall be on hand with the Registrar sufficient funds to make the payments of principal of, premium, if any, and interest on the Series 2020 Bonds as they fall due.

Section 10. (a) The District hereby establishes a 2020 Bond Fund of the District (the “**Bond Fund**”), into which there shall be deposited as and when received all proceeds of the tax levy described in Section 9 hereof. So long as any Series 2020 Bonds are outstanding, all amounts paid and credited to the Bond Fund shall be expended and used by the District for the sole purpose of paying the principal of, premium, if any, and interest on the Series 2020 Bonds as and when the same

become due, including any redemption date, and paying the usual and customary fees and expenses of the Registrar.

(b) The District Treasurer or any Authorized Officer is authorized and directed to withdraw from the Bond Fund and forward to the Registrar sums sufficient to pay principal of and premium, if any, and interest on the Series 2020 Bonds as and when the same become due, and also to pay the charges made by the Registrar for acting in such capacity in the payment of the principal of and the interest on the Series 2020 Bonds, and the charges shall be forwarded to the Registrar over and above the amount of the principal of, premium, if any, and interest on the Series 2020 Bonds. If, through the lapse of time, or otherwise, the owners of Series 2020 Bonds shall no longer be entitled to enforce payment of their obligations, it shall be the duty of the Registrar to return the funds to the District. All moneys deposited with the Registrar shall be deemed to be deposited in accordance with and subject to all of the provisions contained in this Resolution.

(c) Any moneys or investments remaining in the Bond Fund after the payment or the defeasance of all the Series 2020 Bonds shall be transferred to the general fund of the District.

Section 11. (a) The District covenants and agrees that (i) it will comply with all applicable provisions of the Internal Revenue Code of 1986, as amended (the “Code”), including Sections 103 and 141 through 150, necessary to maintain the exclusion from gross income for federal income tax purposes of the interest on the Series 2020 Bonds and (ii) it will not use or permit the use of any proceeds of the Series 2020 Bonds or any other funds of the District nor take or permit any other action, or fail to take any action, if any such action or failure to take action would adversely affect the exclusion from gross income of the interest on the Series 2020 Bonds. In addition, the District will adopt such other resolutions and take such other actions as may be necessary to comply with the Code and with all other applicable future laws, regulations, published rulings and judicial decisions, in order to ensure that the interest on the Series 2020 Bonds will remain excluded from federal gross income, to the extent any such actions can be taken by the District.

(b) The District covenants and agrees that (i) it will comply with all requirements of Section 148 of the Code to the extent applicable to the Series 2020 Bonds, (ii) it will use the proceeds of the Series 2020 Bonds as soon as practicable and with all reasonable dispatch for the purposes for which the Series 2020 Bonds are issued, and (iii) it will not invest or directly or indirectly use or permit the use of any proceeds of the Series 2020 Bonds or any other funds of the District in any manner, or take or omit to take any action, that would cause the Series 2020 Bonds to be “arbitrage bonds” within the meaning of Section 148(a) of the Code.

(c) The District covenants and agrees that it will pay or provide for the payment from time to time of all amounts required to be rebated to the United States of America pursuant to Section 148(f) of the Code and any Treasury Regulations applicable to the Series 2020 Bonds from time to time. This covenant shall survive payment in full or defeasance of the Series 2020 Bonds. The District specifically covenants to pay or cause to be paid to the United States of America the required amounts of rebatable arbitrage at the times and in the amounts as determined by its Federal Tax Certificate. Notwithstanding anything to the contrary contained herein, the Federal Tax Certificate may be amended or replaced if, in the opinion of counsel nationally recognized on the subject of municipal bonds, such amendment or replacement will not adversely affect the exclusion from gross income for federal income tax purposes of interest on the Series 2020 Bonds.

(d) The District covenants and agrees that (to the extent within its power or direction) it will not use any portion of the proceeds of the Series 2020 Bonds, including any investment income earned on such proceeds, directly or indirectly, in a manner that would cause any Series 2020 Bond to be a “private activity bond”.

(e) The District makes the following representations in connection with the exception for small governmental units from the arbitrage rebate requirements under Section 148(f)(4)(D) of the Code:

(i) the District is a governmental unit under Nebraska law with general taxing powers;

(ii) none of the Series 2020 Bonds or the Series 2016 Bonds is a private activity bond as defined in Section 141 of the Code;

(iii) ninety-five percent or more of the net proceeds of the Series 2016 Bonds were used for local governmental activities of the District;

(iv) the Series 2016 Bonds were exempt from arbitrage rebate under the “small-issuer exception” of Section 148(f)(4)(D) of the Code;

(v) the weighted average maturity of the Series 2020 Bonds will not exceed the remaining weighted average maturity of the Series 2016 Bonds; and

(vi) no Series 2020 Bond matures more than 30 years after the issuance date of the Series 2016 Bonds (January 6, 2016).

(f) The District hereby designates the Series 2020 Bonds as “qualified tax-exempt obligations” as defined in Section 265(b)(3) of the Code. In addition, the District hereby represents that:

(i) the aggregate face amount of all tax-exempt obligations (other than private activity bonds that are not “qualified 501(c)(3) bonds” and certain refunding bonds) which will be issued by the District (and all subordinate entities thereof) during the current calendar year is not reasonably expected to exceed \$10,000,000; and

(ii) the District (including all subordinate entities thereof) will not issue an aggregate principal amount of tax-exempt obligations (other than private activity bonds that are not “qualified 501(c)(3) bonds” and certain refunding bonds) during the current calendar year, including the Series 2020 Bonds, in excess of \$10,000,000, without first obtaining an opinion of nationally recognized counsel in the area of municipal finance that the designation of the Series 2020 Bonds as “qualified tax-exempt obligations” will not be adversely affected.

The Authorized Officers, or each individually, are authorized to take such other action as may be necessary to make effective the designation in this subsection (f).

Section 12. The use and public distribution of any official statement, offering circular, term sheet or any other offering document (including any preliminary thereof, the “**Offering Document**”) by the Underwriter or the Placement Agent in connection with the reoffering of the Series 2020 Bonds is hereby authorized. Any Authorized Officer is authorized to approve the final Offering Document as so supplemented, amended and completed, and the use and public distribution of the final Offering Document by the Underwriter or the Placement Agent in connection with the reoffering of the Series 2020 Bonds is hereby authorized. Any Authorized Officer is hereby authorized to execute and deliver a certificate pertaining to such Offering Document as prescribed therein, dated as of the date of payment for and delivery of the Series 2020 Bonds.

The District agrees to provide to the Underwriter or the Placement Agent within seven Business Days of the date of the sale of Series 2020 Bonds sufficient copies of the final Offering Document to enable the Underwriter or the Placement Agent to comply with the requirements of Rule 15c2-12(b)(4) of the Securities and Exchange Commission and with the requirements of Rule G-32 of the Municipal Securities Rulemaking Board, if applicable.

Section 13. If so required by the Underwriter, the District (a) authorizes and directs the Authorized Officers, or each individually, to execute and deliver, on the date of the issuance of the Series 2020 Bonds, a continuing disclosure agreement or certificate (the “**Undertaking**”) in such form that satisfies the requirements of Rule 15c2-12 and is acceptable to the Underwriter and bond counsel and (b) covenants that it will comply with and carry out all of the provisions of the Undertaking. The Authorized Officers, or each individually, may engage a dissemination agent to assist the District with its obligations pursuant to the Undertaking. Notwithstanding any other provisions of this Resolution, failure of the District to comply with the Undertaking will not be considered a default under this Resolution or the Series 2020 Bonds; however, any Bondholder or Beneficial Owner may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the District to comply with its obligations under this Section 13 and the Undertaking. For purposes of this Section 13, “Beneficial Owner” means any person who (i) has the power, directly or indirectly, to vote or consent with respect to, or to dispose of ownership of, any Series 2020 Bonds (including persons holding Series 2020 Bonds through nominees, depositories or other intermediaries), or (ii) is treated as the owner of any Series 2020 Bonds for federal income tax purposes.

Section 14. The District reserves the right to issue refunding bonds and provide for the investment of the proceeds thereof for purposes of providing for the payment of principal and interest on the Series 2020 Bonds in such manner as may be prescribed by law from time to time but specifically including the provisions of the Act.

Section 15. The District’s obligations under this Resolution shall be fully discharged and satisfied as to the Series 2020 Bonds authorized and issued hereunder, and said Series 2020 Bonds, or portions thereof, shall no longer be deemed outstanding hereunder when payment of the principal thereof plus interest thereon to the date of maturity or redemption thereof (a) shall have been made or caused to have been made in accordance with the terms thereof and hereof, or (b) shall have been provided for by depositing in escrow with a national or state bank having trust powers in trust solely for such payment (i) sufficient money to make such payment and/or (ii) direct general obligations of, or obligations the principal and interest of which are unconditionally guaranteed by, the United States

of America, or obligations of any agency of the United States of America (herein referred to as “**Government Obligations**”), in such amount and with such maturities as to principal and interest as will insure the availability of sufficient money to make such payment, and thereupon such Series 2020 Bonds shall cease to draw interest from the date of their redemption or maturity and, except for the purposes of such payments, shall no longer be entitled to the benefits of this Resolution; provided that, with respect to any Series 2020 Bonds called or to be called for redemption prior to the stated maturity thereof, notice of redemption shall have been duly given or provided for. If money or Government Obligations shall have been deposited in accordance with the terms hereof with the escrow agent in trust for that purpose sufficient to pay the principal of such Series 2020 Bonds and all interest due thereon to the due date thereof or to the date fixed for the redemption thereof, all liability of the District for such payment shall forthwith cease, determine and be completely discharged, and all such Series 2020 Bonds shall no longer be considered outstanding.

Section 16. Without in any way limiting the power, authority, or discretion elsewhere herein granted or delegated, the Board hereby (a) authorizes and directs the Authorized Officers and all other officers, employees and agents of the District to carry out, or cause to be carried out, and to perform such obligations of the District and such other actions as they, or any one of them shall consider necessary, advisable, desirable, or appropriate in connection with this Resolution and the issuance, sale, and delivery of the Series 2020 Bonds, including, without limitation and whenever applicable, the execution and delivery thereof and of all other related documents, instruments, certificates, and opinions; and (b) directs, authorizes and delegates to each of the Authorized Officers, the right, power, and authority to exercise such officers’ own independent judgment and absolute discretion in determining and finalizing the terms, provisions, form and contents of each of the foregoing. The execution and delivery by any Authorized Officer or by any other officer, officers, agent, or agents of the District of any such documents, instruments, certifications, and opinions, or the doing by them of any act in connection with any of the matters which are the subject of this Resolution, shall constitute conclusive evidence of both the District’s and their approval of all changes, modifications, amendments, revisions, and alterations made therein, and shall conclusively establish their absolute, unconditional, and irrevocable authority with respect thereto from the District and the authorization, approval, and ratification by the District of the documents, instruments, certifications, and opinions so executed and the action so taken.

Section 17. Moneys in each of the funds and accounts created and established by this Resolution shall be deposited, invested and secured in accordance with the laws of the State of Nebraska. Moneys held in such funds and accounts may be invested by the District or at its direction in such amounts and maturing at such times as shall reasonably provide for moneys to be available when required in the accounts or funds; provided, however, that no such investment shall be made for a period extending longer than to the date when the moneys invested may be needed for the purpose for which such fund or account was created; and provided further that such investments shall be subject to the covenants and provisions of Section 11 hereof. All interest on any authorized investment held in any fund or account shall accrue to and become a part of such fund or account.

Section 18. If any one or more of the provisions of this Resolution should be determined by a court of competent jurisdiction to be contrary to law, then such provisions shall be deemed severable from the remaining provisions of this Resolution and the invalidity thereof shall in no way affect the validity of the other provisions of this Resolution or of the Series 2020 Bonds and the

owners of the Series 2020 Bonds shall retain all the rights and benefits accorded to them under this Resolution and under any applicable provisions of law.

If any provision of this Resolution shall be held or deemed to be or shall, in fact, be inoperative or unenforceable or invalid in any particular case in any jurisdiction or jurisdictions, or in all cases because it conflicts with any constitution or statute or rule of public policy, or for any other reason, such circumstances shall not have the effect of rendering the provision in question inoperative or unenforceable or invalid in any other case or circumstances, or of rendering any other provision or provisions herein contained inoperative or unenforceable or invalid to any extent whatever.

Section 19. The District hereby adopts the Post-Issuance Tax Compliance Procedures attached to this Resolution as Exhibit A to ensure that all applicable post-issuance requirements of federal income tax law needed to preserve the tax-exempt status of the Series 2020 Bonds are met. The District reserves the right to use its discretion as necessary and appropriate to make exceptions or request additional provisions as it may determine. The District also reserves the right to change these policies and procedures from time to time without notice.

Section 20. The District hereby adopts the Disclosure Policies and Procedures attached to this Resolution as Exhibit B to ensure that the District satisfies the requirements of Rule 15c2-12 and the Undertaking. The District reserves the right to use its discretion as necessary and appropriate to make exceptions or request additional provisions as it may determine. The District also reserves the right to change such policies and procedures from time to time without notice.

Section 21. To the extent any portion of any and all prior resolutions of the District with respect to the Series 2020 Bonds is in conflict with the provisions of this Resolution, to the extent of such conflicts, the same are hereby repealed.

Section 22. This Resolution shall take effect and be in force from and after its passage as provided by law; provided, however, that no Series 2020 Bonds shall be sold later than one year from the date of this Resolution.

ADOPTED September 16, 2020.

By: _____
President, Board of Education

ATTEST:

By: _____
Secretary, Board of Education

EXHIBIT A

POST-ISSUANCE TAX COMPLIANCE PROCEDURES

General

In connection with the issuance by the District of its General Obligation Refunding Bonds, Series 2020B (the “**Bonds**”), Polk County School District 0032 (Shelby-Rising City Public Schools) in the State of Nebraska (the “**District**”) will execute a tax compliance certificate (the “**Tax Certificate**”) that describes the requirements and provisions of the Internal Revenue Code of 1986, as amended (the “**Code**”) that must be followed in order to maintain the tax-exempt status of interest on the Bonds. In addition, the Tax Certificate will contain the reasonable expectations of the District at the time of issuance of the Bonds with respect to the use of the gross proceeds of the Bonds and the assets to be financed or refinanced with the proceeds thereof. These Procedures supplement and support the covenants and representations made by the District in the Tax Certificate. In order to comply with the covenants and representations set forth in the Bond documents and in the Tax Certificate, the District tracks and monitors the actual use of the proceeds of the Bonds, the investment and expenditure of the Bond proceeds and the assets financed or refinanced with the proceeds of the Bonds over their life.

Designation of Responsible Person

The District’s Superintendent of Schools of (the “**Superintendent**”) shall maintain an inventory of the Bonds and assets financed which contains the pertinent data to satisfy the District’s monitoring responsibilities. Any transfer, sale or other disposition of Bond-financed assets must be reviewed and approved by the Superintendent.

Post-Issuance Compliance Requirements

External Advisors/Documentation

The District shall consult with bond counsel and other legal counsel and advisors, as needed, throughout the Bond issuance process to identify requirements and to establish procedures necessary or appropriate so that the Bonds will continue to qualify for tax-exempt status. Those requirements and procedures shall be documented in the Tax Certificate and/or other documents finalized at or before issuance of the Bonds. Those requirements and procedures shall include future compliance with applicable arbitrage rebate requirements and all other applicable post-issuance requirements of federal tax law throughout (and in some cases beyond) the term of the Bonds.

The District also shall consult with bond counsel and other legal counsel and advisors, as needed, following issuance of the Bonds to ensure that all applicable post-issuance requirements in fact are met. This shall include, without limitation, consultation in connection with future contracts with respect to the use of Bond-financed or refinanced assets.

The District shall train and employ or otherwise engage expert advisors (a “**Rebate Analyst**”) to assist in the calculation of arbitrage rebate payable in respect of the investment of Bond proceeds, unless the Tax Certificate documents provide that arbitrage rebate will not be applicable to the Bonds.

Unless otherwise provided by the resolution or other authorizing documents relating to the Bonds, unexpended Bond proceeds shall be held in a segregated account by a trustee, and the investment of Bond proceeds shall be managed by the District. The District shall prepare (or cause the trustee to prepare) regular, periodic statements regarding the investments and transactions involving Bond proceeds.

Arbitrage Rebate and Yield

Unless the Tax Certificate documents provide that arbitrage rebate will not be applicable to the Bonds, the District shall be responsible for:

- engaging the services of a Rebate Analyst and, prior to each rebate calculation date, causing the trustee or other account holder to deliver periodic statements concerning the investment of Bond proceeds to the Rebate Analyst;
- providing to the Rebate Analyst additional documents and information reasonably requested by the Rebate Analyst;
- monitoring efforts of the Rebate Analyst;
- assuring payment of required rebate amounts, if any, no later than 60 days after each 5-year anniversary of the issue date of the Bonds, and no later than 60 days after the last Bond is redeemed;
- during the construction period of each capital project financed in whole or in part by the Bonds, monitoring the investment and expenditure of Bond proceeds and consulting with the Rebate Analyst to determine compliance with any applicable exceptions from the arbitrage rebate requirements during each 6-month spending period up to 6 months, 18 months or 24 months, as applicable, following the issue date of the Bonds; and
- retaining copies of all arbitrage reports and account statements as described below under “Record Keeping Requirements”.

The District, in the Tax Certificate and/or other documents finalized at or before the issuance of the Bonds, has agreed to undertake the tasks listed above (unless the Tax Certificate documents provide that arbitrage rebate will not be applicable to the Bonds).

Use of Bond Proceeds and Bond-Financed or Refinanced Assets:

The District shall be responsible for:

- monitoring the use of Bond proceeds and the use of Bond-financed or refinanced assets (*e.g.*, facilities, furnishings or equipment) throughout the term of the Bonds to ensure compliance with covenants and restrictions set forth in the Tax Certificate;
- maintaining records identifying the assets or portion of assets that are financed or refinanced with proceeds of the Bonds, including a final allocation of Bond proceeds as described below under “Record Keeping Requirements”;
- consulting with bond counsel and other legal counsel and advisers in the review of any contracts or arrangements involving use of Bond-financed or refinanced assets to ensure compliance with all covenants and restrictions set forth in the Tax Certificate;
- maintaining records for any contracts or arrangements involving the use of Bond-financed or refinanced assets as described below under “Record Keeping Requirements”;
- conferring at least annually with personnel responsible for Bond-financed or refinanced assets to identify and discuss any existing or planned use of Bond-financed or refinanced assets, to ensure that those uses are consistent with all covenants and restrictions set forth in the Tax Certificate; and
- to the extent that the District discovers that any applicable tax restrictions regarding use of Bond proceeds and Bond-financed or refinanced assets will or may be violated, consulting promptly with bond counsel and other legal counsel and advisers to determine a course of action to remediate all nonqualified bonds, if such counsel advises that a remedial action is necessary.

The District, in the Tax Certificate and/or other documents finalized at or before the issuance of the Bonds, has agreed to undertake the tasks listed above.

All relevant records and contracts shall be maintained as described below.

Record Keeping Requirements

The District shall be responsible for maintaining the following documents for the term of the Bonds (including refunding bonds, if any) plus at least three years:

- a copy of the Bond closing transcript(s) and other relevant documentation delivered to the District at or in connection with closing of the Bonds, including any elections made by the District in connection therewith;
- a copy of all material documents relating to capital expenditures financed or refinanced by Bond proceeds, including (without limitation) construction contracts, purchase orders, invoices, trustee requisitions and payment records, draw requests for Bond proceeds and evidence as to the amount and date for each draw-down of Bond proceeds, as well as documents relating to costs paid or reimbursed with Bond proceeds and records identifying

the assets or portion of assets that are financed or refinanced with Bond proceeds, including a final allocation of Bond proceeds;

- a copy of all contracts and arrangements involving the use of Bond-financed or refinanced assets;
- copies of all trustee statements and reports, including arbitrage reports, prepared with respect to the Bonds; and
- a copy of all records of investments, investment agreements, arbitrage reports and underlying documents, including trustee statements, in connection with any investment agreements, and copies of all bidding documents, if any.

EXHIBIT B

DISCLOSURE POLICIES AND PROCEDURES

Purpose of Disclosure Policies and Procedures

The issuance and sale of certain municipal bonds, notes, certificates of participation or other obligations (collectively, “**Obligations**”) are subject to certain federal and state securities laws, including Rule 15c2-12 (the “**Rule**”) promulgated by the Securities and Exchange Commission under the Securities Exchange Act of 1934, as amended (the “**Exchange Act**”). The Rule requires that an underwriter, prior to purchasing or selling an issue of Obligations in a principal amount of \$1,000,000 or more, obtain a written agreement from the issuer of such Obligations to provide certain financial information or operating data on an annual basis and notices of the occurrence of certain enumerated events with the Municipal Securities Rulemaking Board (“**MSRB**”) using the MSRB’s Electronic Municipal Market Access system (“**EMMA**”).

Polk County School District 0032 (Shelby-Rising City Public Schools) in the State of Nebraska (the “**District**”) has previously issued or may in the future issue Obligations subject to the Rule, and in connection with such issuances the District has entered and/or will enter into one or more Continuing Disclosure Certificates or Continuing Disclosure Agreements (collectively, the “**Undertakings**”) in accordance with the Rule. Pursuant to such Undertakings, the District has covenanted or will covenant to comply with the Rule by timely making the required filings. These Policies and Procedures are intended to assure that all filings required under the Rule are made timely and completely and meet all requirements of the Rule.

Designation of District Representative; Maintenance of List and Files

The “**District Representative**” for the District shall be the District’s Superintendent of Schools and any alternate or assistant as such Superintendent shall appoint. The District Representative is directed to employ the policies and procedures described herein. The District Representative shall be knowledgeable and familiar with the provisions of each Undertaking as to the type, format and content of the financial information or operating data to be included in each Annual Report required to be made thereunder, the instances in which notice of the occurrence of certain events must be given, and the timing requirements for the filing thereof. The District and the District Representative recognize and acknowledge that the terms, requirements and filing deadlines may vary by Undertaking.

The District Representative shall maintain a current list for each fiscal year identifying each issue of Obligations of the District outstanding during such fiscal year setting forth the name, original principal amount, date of issuance and CUSIP numbers for each such issue and the dates by which the Annual Reports are required to be submitted to the MSRB using EMMA, such list to be accompanied by copies of the related Undertakings.

Dissemination Agents

The District and the District Representative may utilize the services of a financial institution or other provider to act as dissemination agent (each, a “**Dissemination Agent**”) in filing the disclosures and notices described herein and performing the duties of the Dissemination Agent in accordance with the terms of the applicable Undertaking. The Dissemination Agent shall review and be familiar with the contents and filing requirements of the particular Undertaking and with the procedures for making the filings required under such Undertaking with the MSRB using the EMMA system. The District Representative shall coordinate the preparation and submission of the required information with such Dissemination Agent to ensure full compliance with the requirements of the Rule and the applicable Undertakings.

Annual Financial Filings

The District Representative will review the Undertaking related to each outstanding issue of Obligations to determine the financial information required to be included in the Annual Report (i.e., the District's Audited Financial Statements and certain other financial information or operating data with respect to the District, if applicable (the "**Annual Report**")) required to be filed annually with the MSRB using the EMMA system, and the deadline by which such information must be filed. If the filing requirements of two or more Undertakings are identical, the Issuer Representative may file identical Annual Reports with respect to each issue of the Issuer's Obligations. If two or more Undertakings have different filing requirements, the Issuer Representative may file a separate Annual Report with respect to the applicable Undertaking or may file a single, comprehensive Annual Report with respect to all of such Undertakings. The District Representative shall be knowledgeable and familiar with the specific requirements for the filing of a Notice of Failure to File the Annual Report by the date(s) required under the terms of each Undertaking, if applicable.

The District Representative shall timely initiate the process of preparing the financial information or operating data required to be submitted under each Undertaking as part of the Annual Report. The District Representative shall assemble the information as soon as it becomes available and determine the scope of additional information to be required and also contact the auditors to establish a schedule for completion and submission for the Audited Financial Statements.

The District Representative will timely file the Annual Report, or will cause the Dissemination Agent to file the Annual Report, with the MSRB using the EMMA system. If the Audited Financial Statements are not then available by the filing deadline of a particular Undertaking, unaudited financial information may be filed with the MSRB using EMMA and the Audited Financial Statements shall be filed within 10 business days of their receipt and acceptance.

Listed Event Filings

The District Representative will review the Undertaking related to each outstanding issue of Obligations for the listed events which, upon the occurrence thereof, require prompt notices to be filed with the MSRB using the EMMA system. The District Representative will monitor the Obligations and the District's operations for occurrences of any such events and will actively evaluate whether an event may be a listed event as set forth in the District's outstanding Undertakings. After obtaining actual knowledge of such an event, the District Representative will promptly contact the District's bond counsel and the Dissemination Agent, if any, to determine whether the District must file notice of the event with the MSRB under one or more of its Undertakings. Upon a determination that the District must file such notice, the District Representative will file the appropriate notice, or will cause the Dissemination Agent to file such notice, with the MSRB using the EMMA system within ten (10) business days after the occurrence of the listed event or as the District's bond counsel may otherwise direct.

Reports of District Representative; Record Retention

The District Representative shall provide to the District's Board of Education, any Dissemination Agent and the underwriter each issue of Obligations, confirmation from EMMA received upon the filing of each Annual Report and any other filings made with the MSRB using the EMMA system promptly upon receipt of each such confirmation.

The District Representative shall maintain records with respect to the filings with the MSRB using EMMA, including, but not limited to, EMMA posting receipts showing the dates and nature or contents of all

filings for each issue of Obligations outstanding during each fiscal year. Such records shall be kept for at least 5 years after the respective issue of Obligations is no longer outstanding.

Familiarity with EMMA Submission Process

The District Representative shall register with EMMA and review the on-line process of filing with EMMA located at www.emma.msrb.org in order to submit the required information. The MSRB Market Information Department can also be contacted at 703.797.6668. A tutorial is available at the website and a practice submission is available as well. The District Representative also shall enroll the District in EMMA's reminder system to ensure timely performance of its responsibilities and obligations.

Notwithstanding the foregoing, if the District has retained a Dissemination Agent to assist with making the filings required by the District's Undertakings and to remind the District of its filing deadlines, the District Representative need not register with EMMA or enroll in EMMA's reminder system.

Training

To ensure adequate resources to comply with the Rule, the District Representative shall develop a training process aimed at providing additional assistance in preparing required information. The training process shall be conducted at least annually and shall encompass a review of the EMMA submission process and an understanding of the timing requirements necessary for full compliance. The retention by the District of a Dissemination Agent to assist it with compliance under its Undertakings and the Rule may be deemed part of such training process.

Review of Offering Document in Connection with Primary Offerings

In connection with a new issue of Obligations, the District Representative, together with such District officials as the District Representative deems appropriate, shall promptly review upon receipt the offering document by which such Obligations shall be offered and sold. For any issue of Obligations subject to the Rule, prior to the distribution of the related offering document the District shall deem the information concerning the District in such offering document as accurate and complete in all material respects (except for such information as permitted to be omitted by the Rule) as of the date of such offering document. The District shall confirm prior to the final pricing of the Obligations that the information concerning the District in the offering document does not contain an untrue statement of a material fact or omit to state any material fact necessary to make the statements therein, in light of the circumstances under which they were made, not misleading.

EQUAL EDUCATIONAL OPPORTUNITY

The board requires all persons, agencies, vendors, contractors and other persons and organizations doing business with or performing services for the school district to subscribe to all applicable federal and state laws, executive orders, rules and regulations pertaining to contract compliance and equal opportunity.

The district does not discriminate on the basis of race, color, religion, national origin, sex, disability, or marital status, sexual orientation or gender identity in its programs and activities and provides equal access to the Boy Scouts and other designated youth groups. The following person has been designated to handle inquiries regarding the non-discrimination policies:

Name and/or Title: _____

Address: _____

Telephone No.: _____

The board affirms the right of all students and staff to be treated with respect and to be protected from intimidation, discrimination, physical harm and harassment. Harassment or discriminatory behavior that denies civil rights or access to equal educational opportunities includes comments, name-calling, physical conduct or other expressive behavior directed at an individual or group that intentionally demeans the race, color, national origin, sex, disability, age or marital status of the individual or individuals or creates an intimidating, hostile or demeaning environment for education.

Legal Reference: Neb. Statute 79-2,114-2,124
 20 U.S.C. §§ 1221 et seq.
 20 U.S.C. §§ 1681 et seq.
 20 U.S.C. §§ 1701 -1721
 29 U.S. C. § 794
 42 U.S.C. §§ 12101 et seq.
 28 C.F.R. Pt. 35.1
 34 C.F.R. Pt. 100
 34 C.F.R. Pt. 104
 34 C.F.R. Pt. 106

Cross Reference 102 Educational Philosophy of the District
 402.01 Equal Employment Opportunity
 404.06 Harassment by Employees
 501 Objectives for Equal Educational Opportunities for
 Students
 504.18 Harassment by Students

Approved _____ Reviewed _____ Revised _____

EDUCATIONAL AND OPERATIONAL PLANNING

At least every 5 years the board shall conduct an in-depth needs assessment, soliciting information from administrators, employees, parents, students business and community members, regarding their expectations for adequate student preparation. A systematic on-going process guides planning, implementation, and evaluation and renewal One purpose of continuous school improvement activities to meet local and statewide goals and priorities. The school improvement process focuses on improving student learning. A The school system develops and implements a continuous school improvement process to promote quality learning for all students. This process includes procedures and strategies to address quality learning, equity, and accountability.

this assessment is to assist

In all school systems, the continuous school improvement process includes board in developing and evaluating a statement of philosophy for the following activities at least once within each five years:

1. Review and update of school district. The second purpose of this assessment is to determine the mission and vision statements.
2. Collection and analysis of data about areas of student performance, demographics, learning climate, knowledge, and former high school students.
3. Selection of improvement goals. At least one goal is directed toward improving student academic achievement.

Development attitudes and implementation the areas of an improvement plan which includes procedures, strategies, actions to achieve goals, and an aligned professional development plan school district operations that are judged to be most crucial in meeting school or school district goals. As part of its assessment, the board shall develop a process for communicating with business and the community regarding their expectations for adequate student preparation. The statement of philosophy shall describe the board's beliefs about topics which shall include the nature of learning, the purpose of the school district, the scope of educational experiences that the school district should provide, the nature of its learners and a description of a desirable learning atmosphere.

4. In-Evaluation conjunction with the in-depth needs assessment of progress toward improvement goals.

the school improvement process includes a visitation by a team district, the board shall authorize the appointment of external representatives a committee representing administrators, employees, parents, students and community members, to review progress and provide written make recommendations. A copy and assist the board in determining the priorities of the school system's improvement plan and the written recommendations district in addition to the basic skills areas of the external representatives are provided to the Department. The external team visits are conducted at least once each five years education program.

It shall be the responsibility of the superintendent to ensure the school district community is informed of the board's policies, programs and goals and has an opportunity to express their thoughts and suggestions for the operation of the school district. The superintendent

EQUAL OPPORTUNITY EMPLOYMENT

The _____ School District shall provide equal opportunity to employees and applicants for employment in accordance with applicable equal employment opportunity and non-discrimination laws, directives and regulations of federal, state and local governing bodies. Opportunity to all employees and applicants for employment includes hiring, placement, promotion, transfer or demotion, recruitment, advertising or solicitation for employment, treatment during employment, rates of pay or other forms of compensation, and layoff or termination. Employees will support and comply with the district's established equal employment opportunity and non-discrimination policies. Employees shall be given notice of this policy annually. The board shall appoint an employee to serve as non-discrimination compliance coordinator.

Individuals who file an application with the school district will be given consideration for employment if they meet or exceed the qualifications set by the board, administration, and Nebraska Department of Education for the position for which they apply. In employing individuals, the district will not discriminate in any aspect of employment with regard to race, color, religion, national or ethnic origin, sex, disability, age, marital status, genetic background, veteran status, pregnancy, ~~or~~ childbirth or related medical condition, or sexual orientation or gender identity.

Advertisements and notices for vacancies within the district shall contain the following statement: "The _____ School District is an equal opportunity employer (EOE)." The statement shall also appear on application forms.

Inquiries by employees or applicants for employment regarding compliance with equal employment opportunity and non-discrimination laws and policies, including but not limited to complaints of discrimination, shall be directed to:

Name and/or Title: _____

Address: _____

Telephone No.: _____

Inquiries by employees or applicants for employment regarding compliance with equal employment opportunity and non-discrimination laws and policies, including but not limited to complaints of discrimination, may also be directed in writing to the Director of the Kansas Office of Civil Rights, U.S. Department of Education, One Petticoat Lane, 1010 Walnut Street, Suite 320, Kansas City, MO 64106, (816) 268-0550, the Nebraska Equal Opportunity Commission, State Office Building, 301 Centennial Mall South, 5th floor, P.O. Box 94394, Lincoln, NE 68509-4934, (402) 471-2024 or (800) 642-6112 or by email to OCR.KansasCity@ed.gov.

This inquiry or complaint to the federal office may be done instead of, or in addition to, an inquiry or complaint at the local level.

Approved _____ Reviewed _____ Revised _____

Further information and procedures for filing a complaint are available at the website of the Nebraska Equal Opportunity Commission, <http://www.neoc.ne.gov/comp/comp.htm>.

Legal Reference: 29 U.S.C. §§ 621-634 (1994).
42 U.S.C. §§ 2000e et seq. (1994).
42 U.S.C. §§ 12101 et seq. (1994).
Neb. Statute 48-1101 et seq. (Nebr. Fair Employment Practice Act)

Cross Reference: 103 Equal Educational Opportunity
404.06 Harassment by Employees
406.02 Certificated Employee Qualifications, Recruitment
and Selection
412.02 Support Staff Qualifications, Recruitment and
Selection

HARASSMENT BY EMPLOYEES

Harassment of employees, students, volunteers or visitors will not be tolerated in the school district. School district includes school district facilities, school district property, or property within the jurisdiction of the school district; while on school-owned or school-operated transportation; while attending or engaged in school activities; and while away from school grounds if the misconduct directly affects the good order, efficient management and welfare of the district.

Harassment includes, but is not limited to, race, religion, national or ethnic origin, color, marital status, disability, sex, veteran status, age, pregnancy, childbirth or related medical condition, sexual orientation or gender identity, or other prohibited status. Harassment by board members, administrators, employees, parents, vendors, and others doing business with the school district is prohibited. Employees whose behavior is alleged to be in violation of this policy will be subject to the investigation procedure which may result in discipline, up to and including, discharge or other appropriate action. Other individuals whose behavior is alleged to be in violation of this policy will be subject to appropriate sanctions as determined and imposed by the superintendent or board.

Sexual harassment shall include, but not be limited to, unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when:

- submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment, education, or participation in school programs or activities;
- submission to or rejection of such conduct by an individual is used as the basis for decisions affecting such individual's employment or education; or
- such conduct has the purpose or effect of unreasonably interfering with an individual's work or educational performance or creating an intimidating, hostile, or offensive working or learning environment.

Sexual harassment as set out above, may include, but is not limited to the following:

- verbal or written harassment or abuse, or unwelcome communication implying sexual motives or intentions;
- pressure for sexual activity; repeated remarks to a person with sexual or demeaning implications;
- unwelcome touching;
- unwelcome and offensive public sexual display of affection;
- suggesting or demanding sexual involvement, accompanied by implied or explicit threats concerning one's job, promotions, recommendations, etc.

Harassment on the basis of race, religion, national or ethnic origin, color, marital status,

Approved _____ Reviewed _____ Revised _____

disability, sex, veteran status, age, pregnancy, childbirth or related medical condition, or other prohibited status means conduct of a verbal or physical nature that is designed to embarrass, distress, agitate, disturb or trouble individuals when:

- submission to such conduct is made either explicitly or implicitly a term or condition of a student's education or of an individual's participation in school programs, activities or employment;
- submission to or rejection of such conduct by an individual is used as the basis for decisions affecting the individual; or
- such conduct has the purpose or effect of unreasonably interfering with an individual's performance or
- creating an intimidating, offensive or hostile learning or work environment.

Harassment as set forth above may include, but is not limited to the following:

- verbal, physical or written harassment or abuse;
- repeated remarks of a demeaning nature;
- implied or explicit threats concerning one's grades, achievements, etc.;
- demeaning jokes, stories, or activities directed at an individual.

Employees, students, volunteers or visitors who believe they have suffered harassment shall report such matters to the investigator for harassment complaints. However, claims regarding harassment may also be reported to the alternate investigator for harassment complaints.

Upon receiving a complaint, the investigator shall confer with the complainant to obtain an understanding and a statement of the facts. It shall be the responsibility of the investigator to promptly and reasonably investigate claims of harassment and to pass the findings on to the superintendent who shall complete such further investigation as deemed necessary and take such final action as appropriate. It is the intention of the district to complete its investigation within ten (10) working days after receiving a complaint unless extenuating circumstances such as unavailability of a witness or needing additional time because of the complexity of the investigation or the need to involve outside experts. The extended timeframe for investigation due to extenuating circumstances shall not exceed ten (10) days without the consent of the complainant, unless the alleged victim agrees to a longer time limit. Information regarding an investigation of harassment shall be confidential to the extent possible, and those individuals who are involved in the investigation shall not discuss information regarding the complaint outside the investigation process.

No one shall retaliate against an employee or student because they have filed a harassment complaint, assisted or participated in a harassment investigation, proceeding, or hearing regarding a harassment charge or because they have opposed language or conduct that violates this policy. This policy should be used when an employee is the alleged harasser or the alleged victim. It is strongly recommended the investigator and alternate investigator be of opposite sexes.

It shall also be the responsibility of the superintendent, in conjunction with the investigator and principals, to develop administrative rules regarding this policy. The superintendent or superintendent's designee shall also be responsible for organizing training programs to educate employees, students and others involved with the school district about harassment and the school district's policy prohibiting harassment. The training shall include how to recognize harassment and what to do in case an individual is harassed. The employee training will be documented in personnel files to ensure a record of training for each employee.

Legal Reference: 42 U.S.C. §§ 2000e et seq. (1994).
29 C.F.R. Pt. 1604.11 (1996).

Cross Reference: 103 Equal Educational Opportunity
402.01 Equal Opportunity Employment
402.05 Employee Grievances
403.03 Abuse of Students by School District Employees
405 Employee Conduct and Appearance
504.18 Harassment By Students
505 Student Discipline

OBJECTIVES FOR EQUAL EDUCATIONAL OPPORTUNITIES FOR STUDENTS

This section of the board policy manual is devoted to the board's goals and objectives for assisting the students of the school district in obtaining an education. Each student shall have an opportunity to obtain an education in compliance with the policies in this series. It is the goal of the board to develop a healthy social, intellectual, emotional, and physical self-concept in the students enrolled in the school district. Each student attending school will have the opportunity to use it and its education program and services as a means for self-improvement and individual growth. In so doing, the students are expected to conduct themselves in a manner that assures each student the same opportunity.

The board supports the delivery of the education program and services to students free of discrimination on the basis of race, color, national origin, sex, disability, religion or marital status, sexual orientation or gender identity and provides equal access to the Boy Scouts and other designated youth groups. This concept of equal educational opportunity serves as a guide for the board and employees in making decisions relating to school district facilities, employment, selection of educational materials, equipment, curriculum, and regulations affecting students.

Board policies, rules and regulations affect students while they are on school district property or on property within the jurisdiction of the school district; while on school owned, operated, or chartered transportation; while attending or engaged in school activities; and while away from school grounds if misconduct will directly affect the good order, efficient management and educational processes of the school district.

This section of the board policy refers to the term "parents" in many of the policies. The term parents for purposes of this policy manual shall mean the legal parents. It shall also mean the legal guardian or custodian of a student and students who have reached the age of majority or are otherwise considered an adult by law.

Inquiries by students regarding compliance with equal educational opportunity laws and policies, including but not limited to complaints of discrimination, shall be directed to the superintendent or his or her designee.

Inquiries may also be directed in writing to the Director of the Kansas Office of Civil Rights, U.S. Department of Education, One Petticoat Lane, 1010 Walnut Street, Suite 320, Kansas City, MO 64106, (816) 268-0550, the Nebraska Equal Opportunity Commission, State Office Building, 301 Centennial Mall South, 5th floor, P.O. Box 94394, Lincoln, NE 68509-4934, (402) 471-2024 or (800) 642-6112 or by email to OCR.KansasCity@ed.gov. This inquiry or complaint to the federal or state office may be done instead of, or in addition to, an inquiry or complaint at the local level.

Further information and copies of the procedures for filing a complaint are available in

Approved _____ Reviewed _____ Revised _____

the school district's central administrative office and the administrative office in each attendance center.

Legal Reference: Sect. 504 of the Rehabilitation Act of 1973
 20 U.S.C. §1681 et seq. (1994)
 34 C.F.R. §104 et seq.
 34 C.F.R. §160 et seq.
 Neb. Statute 79-2,114 et seq. (Neb. Equal Opportunity in
 Education Act).

Cross Reference: 100 District Organization and Basic Commitments

HARASSMENT BY STUDENTS

Harassment of students, staff or visitors by other students will not be tolerated in the school district. This policy is in effect while students are on school grounds, school district property, or on property within the jurisdiction of the school district; while on school-owned and/or school-operated transportation; while attending or engaged in school activities; and while away from school grounds if the misconduct directly affects the good order, efficient management and welfare of the school district.

Harassment includes, but is not limited to, race, religion, national or ethnic origin, color, marital status, disability, sex, veteran status, age, pregnancy, childbirth or related medical condition, sexual orientation or gender identity, or other prohibited status. Harassment by board members, administrators, employees, parents, vendors, and others doing business with the school district is prohibited. Students whose behavior is found to be in violation of this policy will be subject to the investigation procedure which may result in discipline, up to and including, suspension and expulsion.

Sexual harassment means unwelcome sexual advances, requests for sexual favors and other verbal or physical conduct of a sexual nature when:

- submission to such conduct is made either explicitly or implicitly a term or condition of a student's education or of an individual's participation in school programs or activities;
- submission to or rejection of such conduct by a student is used as the basis for decisions affecting the student; or
- such conduct has the purpose or effect of unreasonably interfering with an individual's performance or creating an intimidating, offensive or hostile learning or work environment.

Sexual harassment as set out above, may include, but is not limited to the following:

- verbal or written harassment or abuse, or unwelcome communication implying sexual motives or intentions;
- pressure for sexual activity; repeated remarks to a person with sexual or demeaning implications;
- unwelcome touching;
- unwelcome and offensive public sexual display of affection;
- suggesting or demanding sexual involvement, accompanied by implied or explicit threats concerning one's grades, achievements, etc.

Harassment on the basis of race, religion, national or ethnic origin, color, marital status, disability, sex, veteran status, age, pregnancy, childbirth or related medical condition, or

Approved _____ Reviewed _____ Revised _____

other prohibited status means conduct of a verbal or physical nature that is designed to embarrass, distress, agitate, disturb or trouble individuals when:

- submission to such conduct is made either explicitly or implicitly a term or condition of a student's education or of an individual's participation in school programs or activities;
- submission to or rejection of such conduct by a student is used as the basis for decisions affecting the student; or
- such conduct has the purpose or effect of unreasonably interfering with an individual's performance or
- creating an intimidating, offensive or hostile learning or work environment.

Harassment as set forth above may include, but is not limited to the following:

- verbal, physical or written harassment or abuse;
- repeated remarks of a demeaning nature;
- implied or explicit threats concerning one's grades, achievements, etc.;
- demeaning jokes, stories, or activities directed at an individual.

The district will promptly and reasonably investigate allegations of harassment. The building principal will be responsible for handling all complaints by students alleging harassment.

Upon receiving a complaint, the investigator shall confer with the complainant to obtain an understanding and a statement of the facts. It shall be the responsibility of the investigator to promptly and reasonably investigate claims of harassment and to pass the findings on to the superintendent who shall complete such further investigation as deemed necessary and take such final action as appropriate. It is the intention of the district to complete its investigation within ten (10) working days after receiving a complaint unless extenuating circumstances such as unavailability of a witness or needing additional time because of the complexity of the investigation or the need to involve outside experts. The extended timeframe for investigation due to extenuating circumstances shall not exceed ten (10) days without the consent of the complainant, unless the alleged victim agrees to a longer time limit. Information regarding an investigation of harassment shall be confidential to the extent possible, and those individuals who are involved in the investigation shall not discuss information regarding the complaint outside the investigation process.

Retaliation against an individual because the individual has filed a harassment complaint or assisted or participated in a harassment investigation or proceeding is also prohibited. A student who is found to have retaliated against an individual in violation of this policy will be subject to discipline, up to and including, suspension and expulsion.

It shall also be the responsibility of the superintendent, in conjunction with the investigator and principals, to develop administrative rules regarding this policy. These rules will be printed and distributed to students and parents in the student handbook. The

superintendent shall also be responsible for organizing training programs for students and employees. The training shall include how to recognize harassment and what to do in case an individual is harassed. The employee training will be documented in personnel files to ensure a record of training for each employee.

Legal References: 20 U.S.C. §§ 1221-1234i (1994)
 20 U.S.C. § 1681 et seq.
 29 U.S.C. § 794 (1994)
 42 U.S.C. § 1983
 42 U.S.C. §§ 2000d-2000d-7 (1994).
 42 U.S.C. §§ 12101 et. seq. (1994).

Cross References: 404.06 Harassment by Employees
 505 Student Discipline
 507 Student Records

Shelby-Rising City Schools 2020-2021 Budget Hearing



September 16, 2020
Board and Public Information

Prepared by Doug Kluth, Supt.

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Executive Summary

This document is to assist the School Board and Stakeholders in assessing the financial condition and needs of the Shelby-Rising City School District.



The District utilizes the following funds and an explanation of each is included:

GENERAL FUND – Is the account used for the annual operations of the school district. This fund receives revenue from property tax (levy), various county taxes, state reimbursements, net-option funding, and federal program support. The expenditure limit for this account is called budget authority and set through the TEEOSA formula established by the Nebraska Legislature and managed by the Nebraska Department of Education. The General Fund has a levy limit of \$1.05.

SPECIAL BUILDING FUND – is the account used for new construction or building improvements. This account generates revenue from property tax (separate levy) and/or bond funds. Expenditures should not include unplanned repairs; it is designed for specific improvement projects. The Building Fund has a levy limit of \$0.14.

DEPRECIATION FUND – is the account established in order to facilitate the eventual purchase of costly capital outlay by reserving such monies by transferring unused funds from the General Fund. The purpose of this fund is to spread replacement costs (by accumulation of funds over time) in order to avoid a disproportionate tax effort in a single year to meet such an expense. Typical expenditures include buses, vans, technology, track/field surfacing, HVAC equipment, and IT equipment.

BOND FUND – is the account that is used to accumulate property tax funds that are levied in order to pay back general obligations bonds that are taken out by the school district to make improvements to a building(s) or certain infrastructure needs. There is no limit on the amount that can be levied, as long as it does not substantially exceed the annual bond obligation payments.

SCHOOL NUTRITION FUND – This was formerly called the Lunch Fund. The fund is designed to take receipts and make payments for the operation of the school nutrition program. Any deficit that would occur becomes the responsibility of the General Fund.

ACTIVITIES FUND – is required to account for the fiscal operations of student organizations, inter-school athletics, and other self-supporting or partially self-supporting school activities. This account does not count toward the annual expenditure limits established in the Budget Authority.

EMPLOYEE BENEFIT FUND – An employee benefit fund may be established in order to specifically reserve General Fund money for the benefit of school district employees. This is typically used to manage a 125 plan, unemployment compensation, early retirement, or HSA contributions.

CONTINGENCY FUND – A contingency fund is authorized by statute and may be used to fund uninsured losses and legal fees incurred by the district for the defense against public losses. This fund may not exceed 5% of the total budgeted general fund expenditures.

QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND (QCPUF) – This fund may be established for the removal of environmental hazards and the reduction or elimination of accessibility barriers to schools. The tax levy for and duration of this fund is restricted to \$0.03 over five years.

COOPERATIVE FUND – The Cooperative Fund may be used by the school district acting as the fiscal agent for any cooperative activity between two or more political subdivisions. All school districts, including the school district acting as fiscal agent, shall show the payment for services to the cooperative in their General Fund.

STUDENT FEES FUND – as authorized by statute, is a separate fund not supported by tax revenue. Includes all moneys collected from students pursuant to the Public Elementary and Secondary Student Fee Authorization Act. Included are the fees for Extracurricular Activities, Postsecondary Education, and Summer/Night School.

Tax Valuation of District

When taxing, the District uses the certified valuations of all property established by the Assessors Office(s) in both Polk County and Butler County. Shelby-Rising City Schools does not have influence or input on the decisions regarding property valuation. The tax asking for each fund is determined by the valuation multiplied by the levy, with \$0.01 of levy accounting for \$10 per \$100,000 of property valuation.

Consolidated District Valuation History

Year	Butler County	Change	Polk County	Change	Total Valuation	Change
11-12	\$173,143,924		\$236,543,539		\$409,687,463	
12-13	\$190,671,982	10.12%	\$263,580,881	11.43%	\$454,252,863	10.88%
13-14	\$227,587,958	19.36%	\$316,255,272	19.98%	\$543,843,230	19.72%
14-15	\$255,188,613	12.13%	\$375,838,839	18.84%	\$631,027,452	16.03%
15-16	\$279,799,429	9.64%	\$446,078,466	18.69%	\$725,877,895	15.03%
16-17	\$316,414,611	13.09%	\$467,830,337	4.88%	\$784,244,948	8.04%

17-18	\$322,293,389	1.86%	\$472,627,166	1.03%	\$794,920,555	1.36%
18-19	\$323,863,507	0.49%	\$454,727,685	-3.79%	\$778,591,192	-2.05%
19-20	\$326,318,640	0.76%	\$432,632,222	-4.86%	\$758,950,862	-2.52%
20-21	\$324,000,064	-0.71	\$435,269,438	0.61	\$759,269,502	0.04

District Revenue

Shelby-Rising City Schools has not received state equalization aid from the State of Nebraska since the merger. For the first two years, incentive aid is given to assist districts in managing the reduction of staff after the merger. State Aid for the purposes of this chart includes revenue received for teacher allocation aid, state income tax, and net-option funding.

A historical chart for State Aid Revenue

Year	State Aid	% Change
11-12	\$376,580.50	
12-13	\$241,903.85	-35.76%
13-14	\$328,699.94	35.88%
14-15	\$113,624.81	-65.43%
15-16	\$275,653.52	142.60%
16-17	\$396,850.00	43.97%
17-18	\$439,956.00	10.86%
18-19	\$305,206.00	-30.63%
19-20	\$509,393.00	66.90%
20-21	\$645,898.00	21.20%

Additional revenue for the General Fund comes in the form of State or Federal Program Grants (qualifications and limitations apply), county taxes, and local property tax. All other funds receive their revenue from direct property tax or general fund transfers. The exception is our building fund, which received revenue from the Bond Issue passed in 2015.

A historical chart for Property Tax Asking to support the General Fund

Year	GF Levy	GF Tax Asking	% Change
11-12	\$1.00	\$4,196,130.14	
12-13	\$1.00	\$4,542,528.63	8.26%
13-14	\$0.894	\$4,861,958.48	7.03%
14-15	\$0.605	\$3,822,341.52	-21.38%
15-16	\$0.600	\$4,355,267.37	13.94%
16-17	\$0.600	\$4,705,469.69	8.04%
17-18	\$0.644	\$5,119,288.37	8.79%

18-19	\$0.685	\$5,333,349.67	4.18%
19-20	\$0.699	\$5,305,066.53	-0.53%
20-21	\$0.679	\$5,163,032.61	-2.7%

Factors that impact Tax Asking include State Aid, State/Federal Program Grants, and SPED Reimbursements. The tax asking is the difference between that total and the total anticipated expenditures from the General Fund. In 2013-2014 the district had a Cash Reserve that was calculated into the formula for necessary revenue. The District attempts to carry enough Cash Reserve to operate for three months to offset the delayed timeline for receipts from Property Tax and the State of Nebraska.

General Fund

The General Fund cash balance on August 31, 2020 was \$1,745,681 compared to \$1,352,499 at the end of the 2019 fiscal period. This is considered required cash reserve and is not factored into the revenue for the 2020-2021 fiscal period.

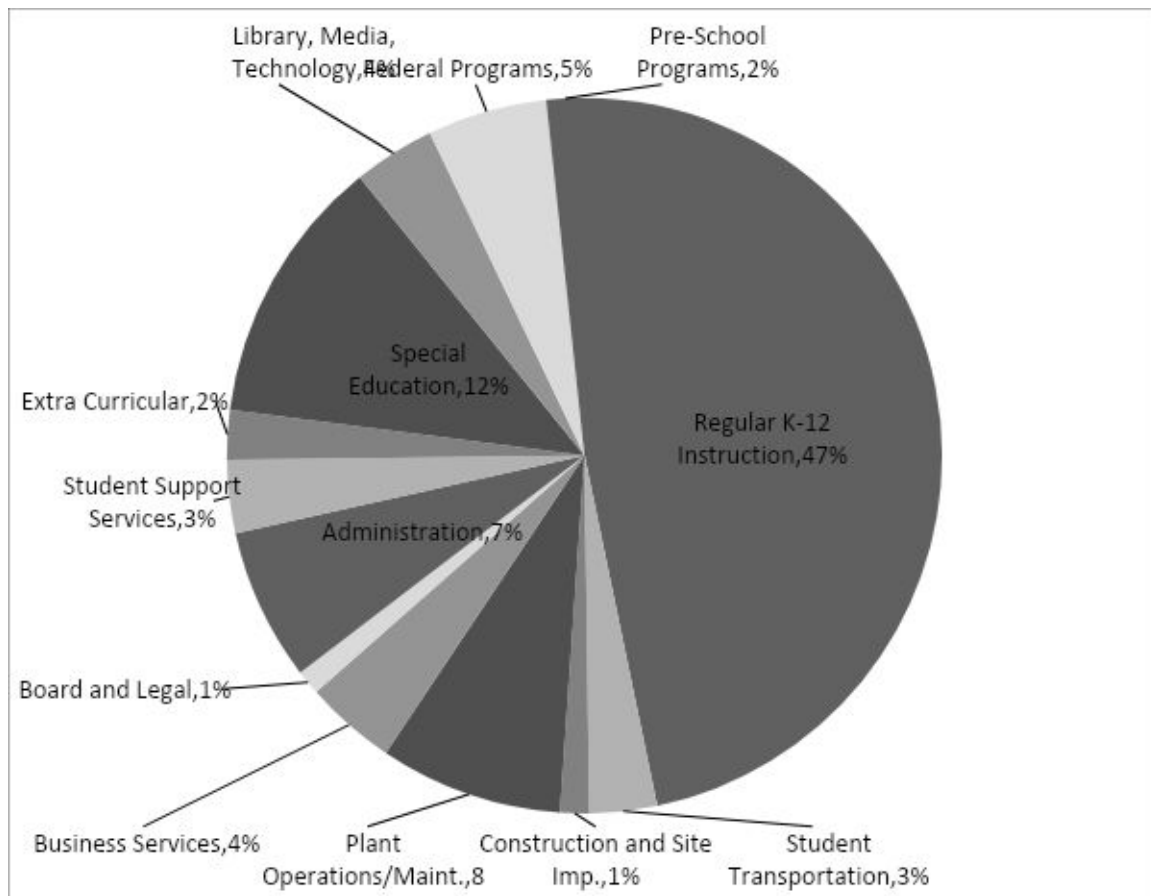
Below is a comparison of annual budgeted expenditures by year and actual expenditures and transfers by year. The percentage change will show the budget expenditure (planned and actual) increase or decrease by year.

Year	GF Planned Budget	% Change	GF Actual Expenditures	% Change
11-12	\$6,426,863.00		\$5,258,235.16	
12-13	\$5,863,612.00	-8.76%	\$5,715,864.43	+8.70%
13-14	\$5,706,379.88	-2.68%	\$5,524,244.39	-3.35%
14-15	\$5,797,247.90	+1.59%	\$5,509,323.39	-0.27%
15-16	\$5,729,655.00	-1.17%	\$5,690,555.06*	+3.29%
16-17	\$5,871,606.33	+2.47%	\$5,910,986.41**	+3.87%
17-18	\$6,105,502.00	+3.98%	\$6,303,281.37***	+6.64%
18-19	\$6,459,465.00	+5.80%	\$6,200,269.65	-1.63%
19-20	\$6,504,758.00	+0.70%	\$6,137,528.00	-1.1%
20-21	\$6,264,732.00	-3.7%		

* - Includes \$182,000 used for asbestos abatement not covered in 2015 bond issue.

** - Includes \$259,314 used for construction/renovation not covered in bond.

*** - Includes a \$200,000 expenditure for final construction billing.



Special Building Fund

The District will levy \$0.020 for the Special Building Fund for the 2020-2021 fiscal period. The current balance of the building fund is \$80,809.95 as of August 31, 2020. The fund is being used to make the remaining payment on the lease purchase of \$160,000 this fiscal year.

In prior years, tax asking for the Special Building Fund was used for land acquisition, land development, excavation/demolition, and large construction/repair projects. Below is a historical chart of tax asking by year for the Special Building Fund.

Special Building Fund

Year	Tax Asking	Levy
11-12	\$122,906.24	\$0.030
12-13	\$136,275.86	\$0.030
13-14	\$250,167.89	\$0.046
14-15	\$599,476.08	\$0.095

15-16	\$290,351.16	\$0.040
16-17	\$0	\$0.000
17-18	\$214,628.55	\$0.027
18-19	\$194,647.80	\$0.027
19-20	\$220,096.75	\$0.029
20-21	\$151,853.90	\$0.020

Depreciation Fund

The balance at the end of the 2020-2021 fiscal year was \$368,992.38, which includes a cash balance of \$196,992.38 and a certificate of deposit with Pinnacle Bank of \$172,000. Annually the increase in the account comes from the sale of surplus equipment that is depreciated out, interest, and General Fund transfers.

A \$75,000 transfer from the General Fund was made at the end of the 2019-2020 fiscal year. Expenditures are anticipated for the 2019-2020 fiscal period. The goal of the account balance is to address replacement of technology (staff computers in 2021) and replacement of existing lighting fixtures (Changing to LED) throughout the building.

Bond Fund

The District passed a \$14.9 million bond issue in March of 2015. The first payment occurred in December of 2015 and will occur annually at the full amount starting with this fiscal period

(2016-2017). One of the two bonds was reissued in 2020 with a considerable savings to the district which resulted in the reduction of the levy by nearly one cent.

The current balance of the Bond Fund (August 30, 2020) is \$599,514.50, with a tax receipt coming in September as part of the 2019-2020 fiscal period.

Bond Taxation by Year

2015-2016	\$0.109895	\$ 797,703.51	2018-2019	\$0.1300	\$1,012,168.55
2016-2017	\$0.162583	\$1,275,052.04	2019-2020	\$0.1335	\$1,013,199.00
2017-2018	\$0.128000	\$1,017,498.31	2020-2021	\$0.1251	\$ 949,845.15

School Nutrition Fund

The District's Food Program received approximately \$80,000 in federal funds to reimburse free and reduced lunch qualified students. The program is self-sufficient with all expenditures including staffing, benefits, supplies, and equipment being paid from program receipts. Meal prices are set by formula from the Federal Program based on student meal participation. Meal prices remained stable for the 2020-21 school year. Possible expenditures might include a new dishwasher.

Activities Fund

Annually the District transfers funds from the General Fund to balance out expenses from school activities that do not generate revenue. At the end of the 2019-2020 school year the General Fund transferred \$40,000 to activities. Additional funds will be used to offset free admission to elementary students. The end of fiscal period balance, not including the transfer (August 31, 2020) for the Activity Fund was as follows:

Cash Balance	\$ 58,088.71
<u>Pinnacle Bank CD</u>	<u>\$ 38,000.00</u>
Total	\$ 96,088.71 +\$40,000 (transfer)

The Pinnacle Bank CD is to support the Activity Fund when revenue does not meet the needs and to offset non-revenue athletic and activity programs.

Employee Benefit Fund

The District uses this fund to manage the 125-plan for certificated employees. Funds are withheld from monthly paychecks and deposited here. The expenditures equal claims made by participating employees. The fund should not have a carry over balance

Contingency Fund

Is not used by the District.

Qualified Capital Purpose Undertaking Fund (QCPUF)

Is not used by the District.

Cooperative Fund

Is not used by the District.

Student Fee Fund

Has a balance of \$15,000 that is annually collected and distributed back into the Activities Fund if no expenditures are required.

Inter-Fund Loans

Currently the District does not have any inter-fund loans outstanding.

Total Levy of District Historical

The total levy is the combined tax asking for all above funds. For the 2019-2020 school year the total tax levy will be approximately \$0.8615 cents. This year's tax asking is less than the prior year for the second time since the consolidation in 2011.

Year	Valuation	Total Levy	Total Tax Asking	% Change
11-12	\$409,687,463	\$1.03	\$4,219,780.87	
12-13	\$454,252,863	\$1.03	\$4,678,804.49	+ 10.88%
13-14	\$543,843,230	\$0.95	\$5,166,510.69	+ 10.42%
14-15	\$631,027,452	\$0.700451	\$4,420,038.10	- 14.45%
15-16	\$725,877,895	\$0.749895	\$5,443,322.04	+ 23.15%
16-17	\$784,244,948	\$0.762583	\$5,980,518.65	+ 9.87%
17-18	\$794,920,555	\$0.799000	\$6,351,415.23	+ 6.20%
18-19	\$778,591,192	\$0.840000	\$6,540,166.01	+2.97%
19-20	\$758,950,862	\$0.861500	\$6,538,361.68	-0.03%
20-21	\$759,269,502	\$0.825100	\$6,264,731.66	-4.29%

This year, the largest cost savings resulted from the reduction of instructional staff salaries and benefits. These costs will be offset in future years to come as the new staff moves horizontally on the salary schedule and the incoming superintendent benefits that will be paid. It was a nice cost savings for this year. Future savings on bond interest will provide some short-term savings.

Notice of Special Hearing To Set Final Tax Request

Shelby-Rising City Public Schools (72-0032-000) in Polk County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 16th day of September 2020 at after the budget hearing at 7:00 o'clock P.M., at Room 402 in Shelby, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

Property Valuations	2019-2020	2020-2021	Change
	758,950,862	759,269,502	0%

<i>2019/20 Budget Information</i>					<i>2020/21 Budget Information</i>				
Fund	2019-2020 Operating Budget	2019-2020 Property Tax Request	2019 Tax Rate	Property Tax Rate (2019-2020 Request Divided By 2020 Valuation)	2020-2021 Operating Budget	2020-2021 Proposed Property Tax Request	Proposed 2020 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	7,577,509.29	5,305,066.91	0.699000	0.698707	7,912,719.00	5,163,032.61	0.660000	-3%	4%
Bond Fund(s) K - 12	1,768,449.01	1,013,198.41	0.133500	0.133444	1,535,271.50	949,845.15	0.125100	-6%	-13%
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	#DIV/0!
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	#DIV/0!
Bond Fund			0.000000	0.000000			0.000000	#DIV/0!	#DIV/0!
Special Building Fund	290,000.00	220,095.38	0.029000	0.028988	235,000.00	151,853.90	0.020000	-31%	-19%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000			0.000000	#DIV/0!	#DIV/0!
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	#DIV/0!
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	#DIV/0!
Total	9,635,958.30	6,538,360.70	0.861500	0.861139	9,682,990.50	6,264,731.66	0.825100	-4%	0%

FOR DISCUSSION PURPOSES ONLY

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Shelby-Rising City Public Schools (72-0032-000) in Polk County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 16th day of September, 2020 at 7:00 o'clock, P.M., at Room 402 in Shelby, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours.

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
	2018-2019 (1)	2019-2020 (2)	2020-2021 (3)			
General	\$ 6,213,998.51	\$ 6,137,528.00	\$ 7,912,719.00	\$ 1,727,064.48	\$ 4,528,380.87	\$ 5,163,032.61
Depreciation	\$ 41,017.00	\$ 81,000.00	\$ 380,000.00		\$ 380,000.00	
Employee Benefit	\$ 30,255.12	\$ 36,651.30	\$ 65,000.00	\$ -	\$ 65,000.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 175,204.30	\$ 135,172.31	\$ 300,000.00	\$ -	\$ 300,000.00	
School Nutrition	\$ 175,995.34	\$ 180,963.60	\$ 310,000.00	\$ -	\$ 310,000.00	
Bond	\$ 1,145,656.25	\$ 981,777.00	\$ 1,535,271.50	\$ -	\$ 594,924.35	\$ 949,845.15
Special Building	\$ 199,443.48	\$ 157,068.48	\$ 235,000.00		\$ 84,665.10	\$ 151,853.90
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Student Fee	\$ -	\$ -	\$ 15,000.00	\$ -	\$ 15,000.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 7,981,570.00	\$ 7,710,160.69	\$ 10,752,990.50	\$ 1,727,064.48	\$ 6,277,970.32	\$ 6,264,731.66

FOR DISCUSSION PURPOSES ONLY

**2020-2021
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM**

This budget is for the Period **SEPTEMBER 1, 2020** through **AUGUST 31, 2021**

County-District #: 72-0032-000 Class #: III
Shelby-Rising City Public Schools
TO THE COUNTY BOARD AND COUNTY CLERK OF
Polk County

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:		TOTAL	
	Principal and Interest on Bonds	All Other Purposes	
General Fund	\$ -	\$ 5,163,032.61	\$ 5,163,032.61
Bond Fund(s) <i>[If More Than 1 Bond Fund - Total All Together]</i>	\$ 949,845.15		\$ 949,845.15
Special Building Fund	\$ -	\$ 151,853.90	\$ 151,853.90
Qualified Capital Purpose Undertaking Fund	\$ -	\$ -	\$ -
Total All Funds	\$ 949,845.15	\$ 5,314,886.51	\$ 6,264,731.66

Outstanding Bonded Indebtedness as of September 1, 2020
(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

\$ 12,440,000.00	Principal
\$ 2,383,777.08	Interest
\$ 14,823,777.08	Total Outstanding Bonded Indebtedness

County Clerk's Use Only

APA Contact Information

Auditor of Public Accounts
State Capitol, Suite 2303
Lincoln, NE 68509

Telephone: (402) 471-2111 FAX: (402) 471-3301
Website: www.auditors.nebraska.gov

Total Certified Valuation (All Counties) \$ 759,269,502
(Certification of Valuation(s) from County Assessor MUST be attached)

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2019 through June 30, 2020?
 YES NO
If YES, Please submit Interlocal Agreement Report by September 20th.

Report of Trade Names, Corporate Names & Business Names

Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2019 through June 30, 2020?
 YES NO
If YES, Please submit Trade Name Report by September 20th.

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2019-2020 school fiscal year?
 YES NO

Submission Information

Budget Due by 9-20-2020

Submit budget to:

- Auditor of Public Accounts - Electronically on Website or Mail
- County Board (SEC. 13-508), CIO County Clerk
- Nebraska Dept. of Education - Upload to NDE Portal only

FOR DISCUSSION PURPOSES ONLY

2020-2021 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	2,964,743.87	4,528,380.87	5,111,402.61	9,639,783.48	850,761.00	7,061,958.00	7,912,719.00	1,727,064.48	9,639,783.48
Deprecation	368,320.78	380,000.00		380,000.00			380,000.00		380,000.00
Employee Benefit	19,214.95	65,000.00		65,000.00			65,000.00		65,000.00
Contingency	-	-		-			-		-
Activities	100,914.97	300,000.00		300,000.00			300,000.00		300,000.00
School Nutrition	54,818.88	310,000.00		310,000.00			310,000.00		310,000.00
Bond	591,024.35	594,924.35	940,347.15	1,535,271.50			1,535,271.50		1,535,271.50
Special Building	80,104.39	84,665.10	150,334.90	235,000.00			235,000.00		235,000.00
Qualified Capital Purpose Undertaking	-	-	-	-			-		-
Cooperative	-	-	-	-			-		-
Student Fee	-	15,000.00		15,000.00			15,000.00		15,000.00
TOTAL ALL FUNDS	4,179,142.19	6,277,970.32	6,202,084.66	12,480,054.98	850,761.00	7,061,958.00	10,752,990.50	1,727,064.48	12,480,054.98

PERSONAL AND REAL PROPERTY TAX RECAP

	PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	COUNTY TREASURERS COMMISSION 1% OF TAXES COLLECTED (Line B)	TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
	5,111,402.61	51,630.00	5,163,032.61	5,111,402.61	940,347.15	150,334.90	-
		51,630.00	51,630.00	51,630.00	9,498.00	1,519.00	-
			5,163,032.61	5,163,032.61	949,845.15	151,853.90	-

CERTIFIED STATE AID	645,898.00	MOTOR VEHICLE TAXES	245,000.00
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COUNTY TREASURER'S BALANCE, 9-1-2020	1,025,000.00	180,000.00	35,000.00	-
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FOR DISCUSSION PURPOSES ONLY

BUDGET STATEMENT

County-District # 72-0032-000
Shelby-Rising City Public Schools

2019-2020 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	2,412,777.30	4,380,351.87	4,721,920.00	9,102,271.87	770,107.00	5,367,421.00	6,137,528.00	2,964,743.87
Depreciation	447,063.66	449,320.78		449,320.78			81,000.00	368,320.78
Employee Benefit	10,515.06	55,866.25		55,866.25			36,651.30	19,214.95
Contingency	-	-		-			-	-
Activities	101,473.05	236,087.28		236,087.28			135,172.31	100,914.97
School Nutrition	67,830.84	235,782.48		235,782.48			180,963.60	54,818.88
Bond	751,385.23	857,000.88	715,800.47	1,572,801.35			981,777.00	591,024.35
Special Building	61,198.10	84,032.77	153,140.10	237,172.87			157,068.48	80,104.39
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-	-	-			-	-
Student Fee	-	-	-	-			-	-
TOTAL ALL FUNDS	3,852,243.24	6,298,442.31	5,590,860.57	11,889,302.88	770,107.00	5,367,421.00	7,710,160.69	4,179,142.19

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheet

MOTOR VEHICLE TAXES
\$ **245,466.00**

FOR DISCUSSION PURPOSES ONLY

ACTUAL RESOURCES AND DISBURSEMENTS

County-District # 72-0032-000
Shelby-Rising City Public Schools

2018-2019 ACTUAL									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)	
General	2,066,977.89	3,831,697.55	4,795,078.26	8,626,775.81	632,444.91	5,581,553.60	6,213,998.51	2,412,777.30	
Depreciation	235,703.39	488,080.66		488,080.66			41,017.00	447,063.66	
Employee Benefit	9,378.74	40,770.18		40,770.18			30,255.12	10,515.06	
Contingency	-	-		-			-	-	
Activities	71,169.55	276,677.35		276,677.35			175,204.30	101,473.05	
School Lunch	46,055.62	243,826.18		243,826.18			175,995.34	67,830.84	
Bond	851,134.90	978,915.29	918,126.19	1,897,041.48			1,145,656.25	751,385.23	
Special Building	63,582.03	82,302.83	178,338.75	260,641.58			199,443.48	61,198.10	
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	
Cooperative	-	-		-			-	-	
Student Fee	-	-		-			-	-	
TOTAL ALL FUNDS	\$ 3,344,002.12	5,942,270.04	5,891,543.20	11,833,813.24	632,444.91	5,581,553.60	7,981,570.00	3,852,243.24	

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheet

MOTOR VEHICLE TAXES
\$ 245,442.55

FOR DISCUSSION PURPOSES ONLY

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME **Shelby-Rising City Public Schools**

ADDRESS **650 N Walnut Street**

CITY & ZIP CODE **Shelby 68662**

TELEPHONE **402-527-5946**

WEBSITE **www.shelby.esu7.org**

BOARD CHAIRPERSON

NAME Jeff Kuhnel

TITLE /FIRM NAME Board President

TELEPHONE 402-367-2563

EMAIL ADDRESS jkuhnel@thepinnacleagency.com

CLERK/TREASURER/SUPERINTENDENT/OTHER

Doug Kluth

Superintendent

402-527-5946

dkluth@shelby.esu7.org

PREPARER

Keri Carder

Pekny & Associates, CPA's, PC

402-564-7138

keric@peknycpa.com

For Questions on this form, who should we contact (please V one): Contact will be via email if supplied.

Board Chairperson

Clerk / Treasurer / Superintendent / Other

Preparer

FOR DISCUSSION PURPOSES ONLY

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District #

72-0032-000

Shelby-Rising City Public Schools

Line No.		2019-2020 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	Total Repairs to Infrastructure Damaged by a Natural Disaster (Lines 1 through 8)	\$ -
10	Judgments: (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance)	
11		
12		
13		
14		
15		
16		
17	Total Judgments (Lines 11 through 16)	\$ -
18	Distance Education Courses	
19	Amounts eligible as exclusion for Voluntary Termination Agreements	\$ 30,000.00
20	Retirement Contribution Increase	\$ 79,950.00
21	Native American Impact Aid	
22	Total General Fund Lid Exclusions - To LC-2 Form (Line 9 + Line 17 to 21)	\$ 109,950.00

FOR DISCUSSION PURPOSES ONLY

**Shelby-Rising City Public Schools
Schedule B - Levies**

Levy Limit Compliance

NOTE: The Schedule portion below is to determine if the School District has met the levy limitations.

Line No.	Description	General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes - Cover Page	5,163,032.61	949,845.15	151,853.90	-
2	Exclusions:				
3	Bonded indebtedness secured by a levy on property (includes Co. Treasurer Comm.)	-	949,845.15	-	-
4	Judgments not paid by liability insurance	-	-	-	-
5	Voluntary termination agreements with certificated staff / employees occurring prior to 9/1/17	-	-	-	-
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-	-	-	-
7					
8					
9					
10					
11					
12	Total Exclusions (Line 3 + Line 11)	-	949,845.15	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	5,163,032.61	-	151,853.90	-
14	Assessed Valuation	759,289,502	759,289,502	759,289,502	759,289,502
15	Levy Subject to Limitation (Line 13 / Line 14) x 100)	0.6890000	0.0000000	0.0200000	0.0000000
16	Total Levy for Compliance	0.7000000			

If the total levy on Line 16 is \$1.05, or less, the levy limitation per State Statute Section 77-3442 has been met.

If Total of Line 16 is greater than \$1.05 and you did not hold a successful election to override the levy, you are in violation of the levy lid. The school district must reduce property taxes to meet the levy limitation.

If Total of Line 16 is greater than \$1.05 and you held a successful election to override the levy, which is in effect for the you must attach a copy of the election ballot and the certified election returns to your budget.

Qualified Capital Purpose Undertaking Fund Levy. A district may only exceed the maximum levy of five and one-fifth cents per one hundred dollars of taxable valuation in any year if (i) the taxable valuation of the district is lower than the taxable valuation in the year in which the district last issued capital purpose undertaking bonds or (ii) such maximum levy is insufficient to meet the annual principal and interest obligations for all capital purpose undertaking bonds. Projects beginning after April 19, 2016 can only have a maximum levy of three cents per one hundred dollars of taxable valuation in any year. (Statute 79-10,110 & 79-10,110.02).

Special Building Fund Levy. Limit on Building Fund levy of 14 cents (Statute 79-10,120)

REMINDER: School districts that have combined levies greater than \$1.20 or the combined levies that exceeded the maximum levy approved at a special election may be subject to petitions for the free holding of territory. Combined levies do not include levies for bonded indebtedness approved by the voters of a school district or levies for the refinancing of such bonded indebtedness.

Voluntary Termination Exclusions

- Line 5 Amounts to pay for current and future sums agreed to be paid by a school district to certificated employees in exchange for a voluntary termination of employment occurring prior to 9/1/17
- Line 6 Amount levied by school district at maximum levy to pay for current and future qualified voluntary termination incentives for certificated teachers pursuant to statute. Payments cannot exceed \$35,000, must be paid within 5 years, will result in savings to the school, were not included in a collective bargaining agreement
- Line 7 Amounts levied by school district at maximum levy to pay for 50% of the current and future sums agreed to be paid to certificated employees in exchange for voluntary termination between 9/1/18 to 8/31/19 as a result of collective bargaining agreement in force on 9/1/17

FOR DISCUSSION PURPOSES ONLY

Levies Expected to be Set by County

NOTE: The Schedule portion below is to assist with the Levy setting process.

Fund	Property Taxes	Valuation	Expected Levy
General Fund	\$ 5,163,032.61	\$ 759,289,502	0.68
Special Building Fund	\$ 151,853.90	\$ 759,289,502	0.02
Bond Fund	\$ 949,845.15	\$ 759,289,502	0.1251
Bond Fund	\$ -	\$ 759,289,502	0
Bond Fund	\$ -	\$ 759,289,502	0
Bond Fund	\$ -	\$ 759,289,502	0
CCPUF Fund	\$ -	\$ 759,289,502	0
CCPUF Fund	\$ -	\$ 759,289,502	0
CCPUF Fund	\$ -	\$ 759,289,502	0
CCPUF Fund	\$ -	\$ 759,289,502	0
Total	\$ 6,294,731.66	\$ 759,289,502	0.825100

Must agree to cover

Superintendent Pay Transparency Notice—Proposed Contract (Doug Kluth)

Notice is hereby given that Shelby-Rising City Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on March 30, 2020 at 1 pm at Shelby-Rising City High School, Room 402 in Shelby, Nebraska.

After the 2019/20 school year, how many years remain on the contract: Enter Years Remaining on Contract Here (Column F must be completed if additional years remain on contract.)

The estimated costs to the district for the 2020/21 year and future years are listed below: 0

	2020/21 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	\$ 135,000.00	-	\$ 135,000.00
Compensation for activities outside of the regular salary:			
• Extended contracts / Activities outside of regular salary	\$ -	\$ -	\$ -
• Bonus/Incentive/Performance Pay	\$ -	\$ -	\$ -
• Stipends	\$ -	\$ -	\$ -
• All other costs not mentioned above	\$ -	\$ -	\$ -
Benefits and Payroll Costs Paid by district:			
• Insurances (Health, Dental, Life, Long Term Disability)		0 \$	-
• Cafeteria Plan Stipend		0 \$	-
• Cash in lieu of insurance		0 \$	-
• Employee's share of retirement, deferred compensation, FICA and Medicare <u>if paid by the district</u>		\$ -	-
• District's share of retirement, FICA and Medicare	\$ 10,300.00	\$ -	\$ 10,300.00
• IRS value of housing allowance	\$ -	\$ -	-
• IRS value of vehicle allowance	\$ -	\$ -	-
• Additional leave days	\$ -	\$ -	-
• Annuities	\$ -	\$ -	-
• Service credit purchase	\$ -	\$ -	-
• Association / Membership dues	\$ 1,600.00	\$ -	\$ 1,600.00
• Cell Phone/Internet reimbursement	\$ -	\$ -	-
• Relocation reimbursement	\$ -	\$ -	-
• Travel allowance/reimbursement	\$ 1,000.00	\$ -	\$ 1,000.00
• Mileage Allowance	\$ 1,000.00	\$ -	\$ 1,000.00
• Educational tuition assistance	\$ -	\$ -	-
• All other benefit costs not mentioned above	\$ -	\$ -	-
FOR DISCUSSION PURPOSES ONLY Totals:	\$ 148,900.00	\$ -	\$ 148,900.00

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **72-0032-000**

Line No.	GENERAL FUND	Source Number	ACTUAL		
			9-1-2018 to 8-31-2019 (Column 1)	9-1-2019 to 8-31-2020 (Column 2)	9-1-2020 to 8-31-2021 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	All Instruction Except Special Education Instructional Programs	1000's	3,183,358.52	3,222,787.00	3,308,279.00
3	Special Education Instructional Programs (Include Pre-School)	1200's	535,550.94	531,267.00	605,100.00
4	Support Services - Pupils (SPED Related)	2100's	70,817.39	212,749.00	169,111.00
5					
6	Support Services - Pupil (Non-SPED Related)	2100's	195,148.31	139,992.00	266,531.00
7	Support Services - Instructional	2200's	243,214.33	293,163.00	297,575.00
8					
9	Board of Education	2310	43,573.01	41,746.00	47,900.00
10	Executive Administration Services	2320	184,236.16	171,522.00	150,700.00
11	District Legal Services	2330	6,629.18	15,443.00	20,000.00
12	Office of the Principal	2410	264,905.49	255,499.00	267,302.00
13	General Administration - Business Services	2500	261,750.04	211,406.00	284,100.00
14	Maintenance and Operation of Building(s) & Site(s)	2600's	587,950.50	512,794.00	604,700.00
15	Vehicle Acquisition & Maintenance	2650		1,797.00	2,800.00
16	Regular Pupil Transportation	2710 / 2720 / 2730 / 2790	264,413.36	250,756.00	196,500.00
17	Special Education Pupil Transportation (Include Pre-School)	2712 / 2713 / 2722 / 2723 / 2732 / 2733 / 2792 / 2793	26,076.58	26,091.00	76,550.00
18					
19	Community Services	3300	-	-	-
20	Categorical Grant from Corporation	3400	-	-	-
21	State Categorical Programs	3500's	8,620.37	-	4,000.00
22	Debt Services	5000	1,200.00	1,200.00	-
23	Federal Programs	6000's	236,735.76	224,316.00	245,313.00
24					
25	Transfers to Activities Fund	8000	25,344.00	25,000.00	25,000.00
26	Interfund Loan/Repayment to _____ Fund				
27	Facilities Improvements	4000's	74,474.57	-	70,000.00
28	Maximizing the Budget				1,271,258.00
29					
30	Total Disbursements & Transfers (Including SPED)		6,213,998.51	6,137,528.00	
31	Total Special Education Disbursements	1200 + 2100 + 27X2	632,444.91	770,107.00	850,761.00
32	Total Non-Special Education Disbursements & Transfers		5,581,553.60	5,367,421.00	7,061,958.00
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				7,912,719.00
34	NECESSARY CASH RESERVE				1,727,064.48
35	TOTAL REQUIREMENTS				9,639,783.48

FOR DISCUSSION PURPOSES ONLY

36									
37	BEGINNING BALANCES								
38	Cash Balance, 9-1				1,048,393.43		1,394,493.81		1,939,743.87
39	Investments, 9-1				-		-		-
40	County Treasurer's Balance, 9-1				1,018,584.46		1,018,283.49		1,025,000.00
41	Total Beginning Balance				2,066,977.89		2,412,777.30		2,964,743.87
42									
43	RECEIPTS, & TRANSFERS								
44	LOCAL SOURCES								
45	Carline Tax	1115			2,988.26		5,606.00		3,000.00
46	Public Power District Sales Tax	1120			30,708.91		31,210.00		21,000.00
47	Motor Vehicle Taxes	1125			245,442.55		245,466.00		245,000.00
48	Tuition Received from Other Districts	1321 / 1323 / 1335			-		-		-
49	Tuition Received from Individuals	1311-13 / 1370			11,587.50		-		9,000.00
50	Other Tuition	1315 / 1320 / 1322 / 1330 / 1331 / 1340 / 1360			-		-		-
51	Transportation Received from Individuals	1410-1411			-		-		-
52	Transportation Received from Other Districts	1420-1440			-		466.00		-
53	Interest	1510 / 1520			23,323.47		11,274.00		-
54	Community Service Activities	1800			-		-		-
55	Other Local Receipts	1910 / 1920 / 1990			11,801.74		2,921.00		-
56	Local License Fees/Court Fines	1911 / 1921			1,420.00		-		-
57	Nameplate Capacity Tax	3133			-		-		8,500.00
58	Categorical Grants from Corporations / Private	1925			-		-		-
59	Penalties and Interest on Taxes				1,001.10		-		-
60	Misc Income from Other Districts within State				55,770.07		24,499.00		-
61	Post secondary receipts	1955			10,538.50		220.00		-
62									
63									
64	COUNTY AND ESU SOURCES								
65	Fines and License Fees	2110			12,545.00		18,093.00		15,000.00
66	Other County Sources	2130			-		-		-
67	ESU Receipts	2210			115.00		3,416.00		-
68									
69									
70	STATE SOURCES								
71	State Aid	3110			305,206.00		509,393.00		645,898.00
72	Special Education Programs	3120			302,099.00		243,384.00		316,499.00
73	Special Education Transportation	3125			11,023.00		2,916.00		-
74	Homestead Exemption	3130			31,846.73		36,404.00		-

FOR DISCUSSION PURPOSES ONLY

75	Payments for Wards of the State or Court	3160 / 3161						
76	Pro-Rate Motor Vehicles	3180		10,622.64		7,185.00		9,000.00
77	Payments for High Ability Learners	3535		3,377.00		2,342.00		4,000.00
78	Other State Appropriations							
79								
80								
81								
82								
83								
84	State Apportionment	3400		44,509.62		47,956.57		40,000.00
85	Other							
86	State Categorical Programs	3500's		2,875.24		2,845.00		8,044.00
87	Other State Receipts	3990		881.59		656.00		
88	Property Tax Credit and Personal Property Tax Credit	3131 / 3132 / 3134		433,560.88		494,825.00		
89	FEDERAL SOURCES							
90	Title ESSA Programs (Includes ESSA Title I)	4500-4511		4,248.69		37,492.00		20,000.00
91		4526-4528, 4531		7,496.10		173.00		
92	ESSERF Funding							52,648.00
93								
94	IDEA Programs	4512-4523		86,115.00		86,998.00		80,000.00
95		4416-4418		2,525.00				
96								
97	Medicaid in Public Schools	4708				1,670.00		
98	Medicaid Administrative Activities in Public Schools	4709		3,136.48		1,517.00		
99	Title 8 (Impact Aid)	4305						
100	Other Federal Non-Categorical Receipts	4524						
101	Title II	4310		36,054.00		38,115.00		21,242.00
102	Universal Services Fund E-rate	4105		6,835.50		17,474.00		
103	Title I, Part A	4212		52,361.22		40,000.00		34,000.00
104	Vocational Education (Carl Perkins)	4525		430.00				
105	Other Federal Categorical Receipts	4530		6,118.98		1,100.00		
106	REAP							30,806.00
107	Grants from Corporations & Other Private Interests	4710				500.00		
108								
109	NON-REVENUE SOURCES							
110	Tax Anticipation Notes	5150						
111	Long Term Loans	5400						
112	Insurance Adjustments	5301						
113	Sale of Property	5300		850.00				
114	Transfers from _____ Fund	5200						
115	Cash Balance from Dissolved/Merged Districts	5610						

FOR DISCUSSION PURPOSES ONLY

116						
117	Other Non-Revenue Receipts	5690	5,304.89	51,458.00		
118	Learning Community Property Taxes					
119	Interfund Loan/Repayment From _____ Fund					
120	Total Available Resources Before Property Taxes		3,831,697.55	4,380,351.87		4,528,380.87
121	Personal and Real Property Taxes	1100	4,795,078.26	4,721,920.00		5,111,402.61
122	TOTAL RESOURCES AVAILABLE		8,626,775.81	9,102,271.87		9,639,783.48
123	Less: Disbursements & Transfers		6,213,998.51	6,137,528.00		
124	BALANCE FORWARD		2,412,777.30	2,964,743.87		

1. Tax from Line 121
2. Compute County Treasurer's Commission at 1% of tax collections.
3. Total Personal and Real Property Tax Requirement

PROPERTY TAX RECAP	
	5,111,402.61
	51,630.00
	5,163,032.61

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 122 must agree with TOTAL REQUIREMENTS on line 35 in the Adopted Column.

FOR DISCUSSION PURPOSES ONLY

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

72-0032-000

Line No.	DEPRECIATION FUND	Object/Source Number	ACTUAL		ADOPTED
			9-1-2018 to 8-31-2019 (Column 1)	9-1-2019 to 8-31-2020 (Column 2)	
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				
3	Other Capital Outlay		41,017.00	81,000.00	380,000.00
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		41,017.00	81,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				380,000.00
14	TOTAL REQUIREMENTS				380,000.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		235,703.39	447,063.66	368,320.78
17	Investments, 9-1		-	-	-
18	Total Beginning Balance		235,703.39	447,063.66	368,320.78
19	LOCAL SOURCES				
20	Interest	1510	5,186.02	2,257.12	11,679.22
21					
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5200	85,000.00		
24	Repayment of Interfund Loan from Bond Fund	5690	162,191.25		
25					
26					
27	TOTAL RESOURCES AVAILABLE		488,080.66	449,320.78	380,000.00
28	Less: Disbursements & Transfers		41,017.00	81,000.00	
29	BALANCE FORWARD		447,063.66	368,320.78	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 27 must agree with TOTAL REQUIREMENTS on line 14 in the Adopted Column.

FOR DISCUSSION PURPOSES ONLY

Depreciation Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

72-0032-000

Line No.	EMPLOYEE BENEFIT FUND	Object/ Source Number	ACTUAL 9-1-2018 to 8-31-2019 (Column 1)	ACTUAL/ESTIMATED 9-1-2019 to 8-31-2020 (Column 2)	ADOPTED 9-1-2020 to 8-31-2021 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				
3	Central Services (Employee Benefits)	2900	30,255.12	36,651.30	65,000.00
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		30,255.12	36,651.30	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				65,000.00
14	NECESSARY CASH RESERVE				-
15	TOTAL REQUIREMENTS				65,000.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance: 9-1		9,378.74	10,515.06	19,214.95
18	Investments: 9-1				
19	Total Beginning Balance		9,378.74	10,515.06	19,214.95
20	LOCAL SOURCES				
21	Interest	1510			
22					
23	NON-REVENUE SOURCES				
24	Transfers from General Fund	5200	31,391.44	45,351.19	45,785.05
25					
26					
27					
28	TOTAL RESOURCES AVAILABLE		40,770.18	55,866.25	65,000.00
29	Less: Disbursements & Transfers		30,255.12	36,651.30	
30	BALANCE FORWARD		10,515.06	19,214.95	

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

FOR DISCUSSION PURPOSES ONLY

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

72-0032-000

Line No.	ACTIVITIES FUND DISBURSEMENTS & TRANSFERS	Object/ Source Number	ACTUAL 9-1-2018 to 8-31-2019 (Column 1)	ACTUAL/ESTIMATED 9-1-2019 to 8-31-2020 (Column 2)	ADOPTED 9-1-2020 to 8-31-2021 (Column 3)
1					
2					
3	Enterprise Operations		175,204.30	135,172.31	300,000.00
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		175,204.30	135,172.31	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				300,000.00
14	NECESSARY CASH RESERVE				-
15	TOTAL REQUIREMENTS				300,000.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		71,169.55	101,473.05	100,914.97
18	Investments, 9-1		-	-	-
19	Total Beginning Balance		71,169.55	101,473.05	100,914.97
20	LOCAL SOURCES				
21	Interest	1510	1,166.03	635.51	1,000.00
22	Activities Receipts	1790	127,727.01	64,386.23	120,000.00
23	Admissions	1710	51,270.76	44,592.49	53,085.03
24					
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5200	25,344.00	25,000.00	25,000.00
27					
28	TOTAL RESOURCES AVAILABLE		276,677.35	236,087.28	300,000.00
29	Less: Disbursements & Transfers		175,204.30	135,172.31	
30	BALANCE FORWARD		101,473.05	100,914.97	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

FOR DISCUSSION PURPOSES ONLY

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

72-0032-000

Line No.	SCHOOL NUTRITION FUND	Object/Source Number	ACTUAL	ACTUAL/ESTIMATED	ADOPTED
			9-1-2018 to 8-31-2019 (Column 1)	9-1-2019 to 8-31-2020 (Column 2)	9-1-2020 to 8-31-2021 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Salaries	100's	64,562.45	61,474.90	125,000.00
3	Employee Benefits	200's	11,195.82	10,727.06	20,000.00
4	Purchased Services	300 / 400	2,898.32	4,569.94	20,000.00
5	Supplies & Materials (Excluding Food)	610	1,170.43	5,138.03	10,000.00
6	Food	630	96,168.32	96,410.67	125,000.00
7	Capital Outlay (New & Replacement)	731, 733, 739			10,000.00
8	Software/Cloud	643		2,643.00	
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		175,995.34	180,963.60	310,000.00
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				310,000.00
14	NECESSARY CASH RESERVE				-
15	TOTAL REQUIREMENTS				310,000.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		46,055.62	67,830.84	54,818.88
18	Investments, 9-1			-	
19	Total Beginning Balance		46,055.62	67,830.84	54,818.88
20	LOCAL SOURCES				
21	Interest	1510	750.05	417.02	1,000.00
22	Sale of Lunches/Milk	1610-1650	96,694.47	57,151.09	127,181.12
23	Other Local Receipts		2,545.11	837.47	1,000.00
24	STATE SOURCES				
25	State Reimbursement	3150	837.24	776.95	1,000.00
26					
27	FEDERAL SOURCES				
28	Federal Reimbursement	4210 / 4211	96,943.69	108,769.11	125,000.00
29					
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5200			
32					
33	TOTAL RESOURCES AVAILABLE		243,826.18	235,782.48	310,000.00
34	Less: Disbursements & Transfers		175,995.34	180,963.60	
35	BALANCE FORWARD		67,830.84	54,818.88	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 33 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column. School Nutrition Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **72-0032-000**

Line No.		Object/Source Number	ACTUAL 9-1-2018 to 8-31-2019 (Column 1)	ACTUAL/ESTIMATED 9-1-2019 to 8-31-2020 (Column 2)	ADOPTED 9-1-2020 to 8-31-2021 (Column 3)
1	BOND FUND				
	DISBURSEMENTS & TRANSFERS				
2	Bond - Refunded	831			
3	Bond - Principal	831	615,000.00	620,000.00	635,000.00
4	Bond - Interest	832	368,465.00	361,777.00	305,000.00
5	Excess				595,271.50
6	Transfers to General Fund	8000-911			
7	Interfund Loan/Repayment To Depreciation Fund		162,191.25		
8	Total Disbursements & Transfers		1,145,656.25	981,777.00	1,535,271.50
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				1,535,271.50
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				1,535,271.50
12	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
13	Cash Balance, 9-1		652,342.11	561,684.74	411,024.35
14	Investments, 9-1				
15	County Treasurers Balance, 9-1		198,792.79	189,700.49	180,000.00
16	Total Beginning Balance		851,134.90	751,385.23	591,024.35
17	LOCAL SOURCES				
18	Carline Tax	1115	567.15	365.15	400.00
19	Interest	1510	8,840.36	1,579.02	1,500.00
20					
21					
22	STATE SOURCES				
23	Homestead Exemption	3130	6,043.86	6,982.00	
24	Pro-Rate Motor Vehicle	3180	2,047.46	1,996.00	2,000.00
25					
26	Property Tax Credit		82,281.56	94,693.48	
27	NON-REVENUE SOURCES				
28	Sales of Bonds (Re-funding)	5101			
29	Transfers from General Fund	5200			
30					
31	Interfund Loan/Repayment From Special Building Fund		28,000.00		
32	Total Available Resources Before Property Taxes		978,915.29	857,000.88	594,924.35
33	Personal and Real Property Taxes	1100	918,126.19	715,800.47	940,347.15
34	TOTAL RESOURCES AVAILABLE		1,897,041.48	1,572,801.35	1,535,271.50
35	Less: Disbursements & Transfers		1,145,656.25	981,777.00	
36	BALANCE FORWARD		751,385.23	591,024.35	

FOR DISCUSSION PURPOSES ONLY

1. Tax From Line 33
2. Compute County Treasurer's Commission at 1% of tax requirement.
3. Total Personal and Real Property Tax Requirement.

PROPERTY TAX RECAP	
	940,347.15
	9,498.00
	949,845.15

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 11 in the Adopted Column.

Bond Fund

School District Total Debt Outstanding as of September 1, 2020

The district officers of any school district in Nebraska shall have power, on the terms and conditions set forth in sections 10-702 to 10-716, to issue the bonds of the district for the purpose of (1) purchasing a site for and erecting thereon a schoolhouse or schoolhouses or a teacherage or teacherages, or for such purchase or erection, or purchasing an existing building or buildings for use as a schoolhouse or schoolhouses, including the site or sites upon which such building or buildings are located, and furnishing the same, in such district, (2) retiring registered warrants, and (3) paying for additions to or repairs for a schoolhouse or schoolhouses or a teacherage or teacherages.

School districts also have the ability to issue bonds as set forth in State Statute Section 79-10, 110 for the purpose of paying amounts necessary for the abatement of environmental hazards, accessibility barrier elimination, or modifications for life safety code violations, indoor air quality, or mold abatement and prevention.

The District has the following debt outstanding as of September 1, 2020:
(Include Bond fund(s) and Qualified Capital Purpose Undertaking Fund)

Fiscal Year	Principal	Interest	Total
2020-2021	\$ 635,000.00	\$ 249,388.33	\$ 884,388.33
2022-2022	\$ 680,000.00	\$ 247,502.50	\$ 927,502.50
2022-2023	\$ 690,000.00	\$ 238,657.50	\$ 928,657.50
2023-2024 and thereafter	\$ 10,435,000.00	\$ 1,648,228.75	\$ 12,083,228.75
Total	\$ 12,440,000.00	\$ 2,383,777.08	\$ 14,823,777.08
All Years	\$ 12,440,000.00	\$ 2,383,777.08	\$ 14,823,777.08

FOR DISCUSSION PURPOSES ONLY

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

72-0032-000

Line No.	SPECIAL BUILDING FUND	Object/ Source Number	ACTUAL 9-1-2018 to 8-31-2019 (Column 1)	ACTUAL/ESTIMATED 9-1-2019 to 8-31-2020 (Column 2)	ADOPTED 9-1-2020 to 8-31-2021 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Purchased Services	400	171,443.48	157,068.48	235,000.00
3	Supplies	600			
4	Capital Outlay (New Only)	700's			
5	Site Acquisition & Improvements	710			
6	Building Acquisition & Improvement	720			
7	Loan Repayment	831 / 832			
8					
9	Interfund Loan/Repayment To Bond Fund		28,000.00		
10	Total Disbursements & Transfers		199,443.48	157,068.48	235,000.00
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				235,000.00
12	TOTAL REQUIREMENTS				
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		21,657.00	24,717.34	45,104.39
15	Investments, 9-1				
16	County Treasurer's Balance, 9-1		41,925.03	36,480.76	35,000.00
17	Total Beginning Balance		63,582.03	61,198.10	80,104.39
18	LOCAL SOURCES				
19	Carline Tax	1115	109.07	78.92	100.00
20	Interest	1510	1,219.29	307.82	3,960.71
21					
22					
23	STATE SOURCES				
24	Homestead Exemption	3130	1,162.29	1,515.56	
25	Pro-Rate Motor Vehicles	3180	406.78	422.23	500.00
26					
27	Property Tax Credit	3131	15,823.37	20,510.14	
28	FEDERAL SOURCES				
29	Total Federal Receipts	4000's			
30	NON-REVENUE SOURCES				
31	Sale of Bonds	5101			
32	Long Term Loans	5400			
33	Sale of Property	5300			
34	Learning Community Property Taxes				
35	Interfund Loan/Repayment From _____ Fund				
36	Total Available Resources Before Property Taxes		82,302.83	84,032.77	84,665.10
37	Personal and Real Property Taxes	1100	178,338.75	153,140.10	150,334.90
38	TOTAL RESOURCES AVAILABLE		260,641.58	237,172.87	235,000.00
39	Less: Disbursements & Transfers		199,443.48	157,068.48	
40	BALANCE FORWARD		61,198.10	80,104.39	

PROPERTY TAX RECAP

150,334.90
1,519.00
151,853.90

FOR DISCUSSION PURPOSES ONLY

1. Tax From Line 37
2. Compute County Treasurer's Commission at 1% of tax requirement.
3. Total Personal and Real Property Tax Requirement

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 38 must agree with TOTAL REQUIREMENTS on line 12 in the Adopted Column.

Special Building Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

72-0032-000

Line No.	QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND	Object/ Source Number	ACTUAL	ACTUAL/ESTIMATED	ADOPTED
			9-1-2018 to 8-31-2019 (Column 1)	9-1-2019 to 8-31-2020 (Column 2)	9-1-2020 to 8-31-2021 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Building & Site Improvement	720			
3	Bond - Refunded	831			
4	Bond - Principal	831			
5	Bond - Interest	832			
6					
7	Interfund Loan/Repayment To Bond Fund				
8	Total Disbursements & Transfers		-		
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				-
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				-
12	BEGINNING BALANCES & RECEIPTS				
13	Cash Balance, 9-1				
14	Investments, 9-1				
15	County Treasurers Balance, 9-1				
16	Total Beginning Balance				-
17	LOCAL SOURCES				
18	Carline Tax	1115			
18	Interest	1510			
20					
21	STATE SOURCES				
22	Homestead Exemption	3130			
23	Pro-Rate Motor Vehicle	3180			
24					
25	Property Tax Credit	3131			
26	FEDERAL SOURCES				
27	Total Federal Receipts	4000's			
28	NON-REVENUE SOURCES				
29	Qualified School Construction Bonds	5301			
30	Long Term Loans	5400			
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes				-
33	Personal and Real Property Taxes	1100			
34	TOTAL RESOURCES AVAILABLE				-
35	Less: Disbursements & Transfers				-
36	BALANCE FORWARD				-

PROPERTY TAX RECAP

1. Tax From Line 33
2. Compute County Treasurer's Commission at 1% of tax requirement.
3. Total Personal and Real Property Tax Requirement.

1. Tax From Line 33	-
2. Compute County Treasurer's Commission at 1% of tax requirement.	-
3. Total Personal and Real Property Tax Requirement.	-

FOR DISCUSSION PURPOSES ONLY

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 11 in the Adopted Column. Qualified Capital Purpose Undertaking Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

72-0032-000

Line No.	COOPERATIVE FUND	Function/ Source Number	ACTUAL 9-1-2018 to 8-31-2019 (Column 1)	ACTUAL/ESTIMATED 9-1-2019 to 8-31-2020 (Column 2)	ADOPTED 9-1-2020 to 8-31-2021 (Column 3)
1	DISBURSEMENTS				
2	All Instruction	1000's / 1200's			
3	Support Services - Pupils (SPED and Non-SPED Related)	2100's			
4	Support Services - Staff	2200's			
5	Executive Administration Services	2320			
6	Office of the Principal	2410			
7	General Administration - Business Services	2500			
8	Community Services	3300			
9	State Categorical Programs	3500's			
10	Federal Programs	6000's			
11					
12					
13					
14	Total Disbursements		-		
15	TOTAL BUDGET OF DISBURSEMENTS				-
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				-
18	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
19	Cash Balance, 9-1				
20	Investments, 9-1				
21	Total Beginning Balance		-		
22	LOCAL SOURCES				
23	Tuition Received from Districts	1321			
24					
25	STATE SOURCES				
26	State Non-Categorical Programs				
27	State Categorical Programs	3500			
28					
29	FEDERAL SOURCES				
30	Federal Programs	4000's			
31					
32					
33	NON-REVENUE SOURCES				
34	Transfers from General Fund	5200			
35					
36	TOTAL RESOURCES AVAILABLE		-		
37	Less: Disbursements		-		
38	BALANCE FORWARD		-		

NOTE: Pages should only be filled out by the school acting as the fiscal agent for the Cooperative. All schools show payment for services in the General Fund.

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 36 must agree with TOTAL REQUIREMENTS on line 17 in the Adopted Column.

FOR DISCUSSION PURPOSES ONLY

Cooperative Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

72-0032-000

Line No.	STUDENT FEE FUND	Function/Source Number	ACTUAL 9-1-2018 to 8-31-2019 (Column 1)	ACTUAL/ESTIMATED 9-1-2019 to 8-31-2020 (Column 2)	ADOPTED 9-1-2020 to 8-31-2021 (Column 3)
1	DISBURSEMENTS				
2	Extracurricular Activities		-	-	15,000.00
3	Postsecondary Education				
4	Summer or Night School				
5					
6					
7					
8					
9					
10					
11					
12					
13					
14	Total Disbursements		-	-	
15	TOTAL BUDGET OF DISBURSEMENTS				15,000.00
16	NECESSARY CASH RESERVE				-
17	TOTAL REQUIREMENTS				15,000.00
18	BEGINNING BALANCES & RECEIPTS				
19	Cash Balance, 9-1		-	-	-
20	Investments, 9-1		-	-	-
21	Total Beginning Balance		-	-	-
22	LOCAL SOURCES				
23	Interest	1510			
24	Extracurricular Activities Fees	1741	-		15,000.00
25	Postsecondary Education Fees	1742			
26	Summer or Night School Fees	1743			
27					
28					
29					
30	NON-REVENUE SOURCES				
31					
32					
33					
34	TOTAL RESOURCES AVAILABLE		-	-	15,000.00
35	Less: Disbursements		-	-	
36	BALANCE FORWARD		-	-	

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 17 in the Adopted Column.

FOR DISCUSSION PURPOSES ONLY

Student Fee Fund

District Number: 72-0032-000
 District Name: SHELBY - RISING CITY PUBLIC SCHOOLS
 District Phone: (402)527-5946

Instructions (https://lc2even.education.ne.gov/Documents/202021LC2_Instructions.pdf)

2020/21 Section A: Calculation of Total Allowable Budget Authority	
Certified Budget Authority	A-101 6,635,089
Access to Prior Year's Unused Budget Authority [Maximum Amount: \$129,465]	A-355 129,465
Total Adjusted Budget Authority	A-361 6,764,554
Total Allowable Budget Authority	A-780 6,764,554

The School District Budget Spreadsheet provided by the Auditor of Public Accounts is uploaded here.

MAKE SURE THE SPREADSHEET IS CLOSED BEFORE YOU UPLOAD.

Choose File No file chosen

Upload Budget Data

Excel file ONLY - 20MB limit

Update the budget data any time a change is made to the Budget Spreadsheet.

Instead of uploading your Budget Doc, you can manually enter the data from the School District Budget Spreadsheet. Use this worksheet.

Worksheet (<https://lc2even.education.ne.gov/Documents/DistrictBudgetWorksheet.pdf>)

2020/21 General Fund Budget of Disbursements & Transfers and Unused Budget Authority	
2020/21 General Fund Budget of Disbursements & Transfers	B-100 7,912,719
2020/21 Special Grant Funds	B-110 187,454
2020/21 Special Education Budget of Disbursements & Transfers	B-120 850,761
2020/21 General Fund Lid Exclusions	B-130 109,950
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140 6,764,554
2020/21 Unused Budget Authority	B-150 0

Update the LC2 System budget data any time a change is made to your School District Budget Spreadsheet.

Total Unused Budget Authority

2019/20 Total Unused Budget Authority	B-160	331,587
2020/21 General Fund Expenditure Growth	B-162	129,465
Adjusted Unused Budget Authority	B-165	202,122
2020/21 Unused Budget Authority	B-170	0
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	202,122

Did you hold a successful special election for additional **BUDGET** Authority?
(Not a levy override) B-180 Yes No

2020/21 Allowable Reserves and Total Reserves

2020/21 Applicable Allowable Reserve Percentage	C-170	45.00
2020/21 Total Allowable Reserves	C-180	3,560,724
2020/21 General Fund Necessary Cash Reserve	C-300	1,727,064
2020/21 Depreciation Fund Total Requirements	C-310	380,000
2020/21 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	2,107,064

Recalculate LC-2 after making changes to individual lines *(Form not saved)*

Recalculate LC-2

Save a copy of the LC-2 without submitting to NDE *(Save before moving to another page)*

Save LC-2

Submit completed LC-2 to NDE.

You can upload your Budget Documentation on the next screen.
Mailed or emailed budgets will not be accepted by NDE.

District Approval

Log Out of LC-2 system *(If you log out without saving and/or submitting your data, changes will be lost.)*

Log Out

**2020-2021 TAX REQUEST RESOLUTION
FOR
SHELBY-RISING CITY PUBLIC SCHOOLS DISTRICT 72-0032**

WHEREAS, public notice was given at least five days in advance of a Special Public Hearing called for the purpose of discussing and approving or modifying the District's Tax Request for the 2020-2021 school fiscal year for the General Fund of Polk County School District 72-0032: and,

WHEREAS, such Special Public Hearing was held before the Board of Education (hereinafter "the Board") of Polk County School District 72-0032 (hereinafter "the District") at the time, date, and place announced in the notice published in a newspaper of general circulation, a copy of which notice and proof of publication of which is attached hereto as Exhibit A, all as required by law; and,

WHEREAS, the Board provided an opportunity to receive comment, information and evidence from persons in attendance at such Special Hearing; and,

WHEREAS, the total assessed value of the property differs from last year's total assessed value by less than .5% (rounded down to 0% change); the tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be \$.861139 per \$100 of assessed value; the District proposes to adopt a property tax requests that will cause its tax rate to be \$.825100 per \$100 of assessed value.

WHEREAS, based on the proposed property tax request and changes in other revenue, the total operating budget of the District will exceed last year's by less than .5% (rounded down to 0%).

WHEREAS, the Board, after having reviewed the District's Tax Request for each said fund, and after public consideration of the matter, has determined that the Final Tax Request as listed below are necessary in order to carry out the functions of the District, as determined by the Board for the 2020-2021 school fiscal year.

NOW BE IT THEREFORE RESOLVED that (1) the Tax Request for the General Fund should be, and hereby is set at \$5,163,032.61; (2) the Tax Request for the Bond Fund should be, and hereby is set at \$949,845.15; and (3) the Tax Request for the Special Building Fund should be, and hereby is set at \$151,853.90.

It is so moved by _____ and seconded by _____ this _____ day of September, 2020.

Roll Call vote as follows:

_____	YES	NO
_____	YES	NO
_____	YES	NO
_____	YES	NO
_____	YES	NO
_____	YES	NO
_____	YES	NO
_____	YES	NO
_____	YES	NO

The undersigned herewithin certifies, as Secretary of the Board of Education of Polk County School District Number 32, that the above Resolution was duly adopted by a majority of said Board at a duly constituted public meeting of said Board.

x _____, Secretary



NASB

Interim -
SUPERINTENDENT
EVALUATION





I. District & Board Operations

Please indicate what you feel is the most accurate descriptor to the following statements.
The Interim-Superintendent . . .

		Excellent	Good	Average	Fair	Poor	Unsure
a.	Oversees district business according to policy, the district’s compliance and reporting requirements within all NDE rules and regulations, accreditation requirements, and state and federal law.						
b.	Represents the district in its dealings with other school districts, NDE, ESU, community organizations, the media, and all legal matters.						
c.	Identifies and proactively addresses barriers that may impede on the success and/or well-being of the school district.						
d.	Informs and seeks input from the board as appropriate.						
e.	Provides notice of meetings, attends, and monitors compliance with the Nebraska Open Meetings Act.						
f.	Works collaboratively with board president to develop the board agenda, and to the greatest extent possible, ensures that the board has adequate information to support purposeful and informed decision-making.						

II. Board Policy

Please indicate what you feel is the most accurate descriptor to the following statements.
The Interim-Superintendent . . .

		Excellent	Good	Average	Fair	Poor	Unsure
a.	Works with the board to maintain effective and purposeful district policy.						
b.	Governs consistently through board policy and administrative protocol and procedures.						
c.	Ensures student discipline is implemented with integrity and consistency.						
d.	Personnel policies are clear and implemented consistently.						
e.	Monitors administrators’ implementation of policy and procedures.						

III. Budget Planning & Management

Please indicate what you feel is the most accurate descriptor to the following statements.
The Interim-Superintendent . . .





		Excellent	Good	Average	Fair	Poor	Unsure
a.	Upholds fiscal responsibility and accountability.						
b.	Leads a collaborative board and administrative budget planning process to align resources with the district needs and priorities.						
c.	Updates the board with historical and current budget data to monitor revenue and expenditures.						
d.	Ensures that the district completes an annual audit and discloses findings to the finance committee and board.						
e.	Oversees current building projects (if applicable) and the maintenance and upkeep of district facilities and grounds.						

IV. Organizational & Cultural Leadership

Please indicate what you feel is the most accurate descriptor to the following statements.
The Interim-Superintendent . . .

		Excellent	Good	Average	Fair	Poor	Unsure
a.	Contributes to a unified school environment of trust and respect among students, staff, families, and community members.						
b.	Provides leadership and oversight to the administrative team through regular communication, supervision, and evaluation.						
c.	Ensures that district personnel and all staff are evaluated regularly according to board policy and applicable laws.						
d.	Integrates an effective conflict resolution process to address matters in a purposeful and timely manner.						
e.	Handles personnel matters in a forthright, objective, and professional manner.						

V. Community Relations

Please indicate what you feel is the most accurate descriptor to the following statements.
The Interim-Superintendent . . .

		Excellent	Good	Average	Fair	Poor	Unsure
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a.	Establishes a visible presence in the district and community and is accessible to both internal and external stakeholders.						
e.	Effectively communicates key public information in a timely manner.						
f.	Acts as a unifying leader within and on behalf of the district, presents a positive image, and strives to reconcile divergent viewpoints in the interest of what is best for students.						
g.	Understands and is respectful of the political, economic, and social aspects of the community.						
h.	Seeks to engage external stakeholders, build cohesive and positive relationships, while promoting involvement and support of the school district.						

VI. Professional Leadership

Please indicate what you feel is the most accurate descriptor to the following statements.
The Interim-Superintendent . . .

		Excellent	Good	Average	Fair	Poor	Unsure
a.	Models positive and professional leadership based upon ethics, trust, integrity, and respect.						
b.	Addresses concerns and opinions with respect and confidence.						
c.	Demonstrates values and an attitude that inspires others to attain a higher level of performance.						
f.	Demonstrates knowledge of current evidence-based practices for teaching and learning and seeks to develop others in this area.						

Interim-Superintendent’s Response:





Interim - Superintendent Evaluation Summary

(Signature of Interim-Superintendent)

(Date)

(Signature of Board President)

(Date)

