

Board of Education Regular Meeting

Monday, November 16, 2020 7:00 PM

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

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

1. Call to Order

2. Pledge of Allegiance

3. Announce Open Meeting Act Posting and Location

4. Recitation of District Mission Statement: The mission of the Shelby/Rising City Public Schools is to provide a quality education through Innovation, Integrity, Accountability and Service.

5. Recognition of Visitors

1. Mrs. Segner and FFA members will present an update on fall FFA activities.

6. Approval of Agenda

Action(s):

Motion to approve agenda as presented Passed with a motion by Kasey Hopwood and a second by Jackie Sliva.

Voting Detail:

Kasey Hopwood: Yea

Jeff Kuhnel: Yea

Geoffrey Ruth: Yea

Jackie Sliva: Yea

Heath Vrbka: Yea

Chris Whitmore: Yea

Voting Summary: Yea: 6, Nay: 0

7. Consent Agenda

Action(s):

Motion to approve Consent Agenda Passed with a motion by Chris Whitmore and a second by Heath Vrbka.

Voting Detail:

Kasey Hopwood: Yea

Jeff Kuhnel: Yea

Geoffrey Ruth: Yea

Jackie Sliva: Yea

Heath Vrbka: Yea

Chris
Whitmore: Yea

Voting Summary: Yea: 6, Nay: 0

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

1. Discuss the evaluation of the superintendent

11. Action Items

1. Discuss, consider and take all necessary action on the annual audit and AFR.

Action(s):

Motion to accept and approve the annual audit and AFR. Passed with a motion by Heath Vrbka and a second by Kasey Hopwood.

Voting Detail:

Kasey Hopwood: Yea

Jeff Kuhnel: Yea

Geoffrey Ruth: Yea

Jackie Sliva: Yea

Heath Vrbka: Yea

Chris
Whitmore: Yea

Voting Summary: Yea: 6, Nay: 0

2. Discuss, consider and take all necessary action on policy revisions (second reading)

Action(s):

Motion to approve the second reading of the policy revisions: 0402.15, 0404.02, 0404.13, 0503.04. Passed with a motion by Chris Whitmore and a second by Geoffrey Ruth.

Voting Detail:

Kasey Hopwood: Yea

Jeff Kuhnel: Yea

Geoffrey Ruth: Yea

Jackie Sliva: Yea

Heath Vrbka: Yea

Chris
Whitmore: Yea

Voting Summary: Yea: 6, Nay: 0

3. Discuss, consider and take all necessary action on the revision of the Senior Service Project.

Action(s):

Motion to approve the revision of the Senior Service Project to allow Mr. Bobolz the leniency to choose or forego the Senior Service Project if unable to complete due to Covid restrictions. Passed with a motion by Jackie Sliva and a second by Chris Whitmore.

Voting Detail:

Kasey Hopwood: Yea

Jeff Kuhnel: Yea

Geoffrey Ruth: Yea

Jackie Sliva: Yea

Heath Vrbka: Yea

Chris
Whitmore: Yea

Voting Summary: Yea: 6, Nay: 0

4. Discuss, consider and take all necessary action on the updated Return to School plan.

Action(s):

Motion to approve the updated Return to School Plan. Board elects to have no school on the 2nd and 16th of December to allow for more teacher planning time. Passed with a motion by Chris Whitmore and a second by Heath Vrbka.

Voting Detail:

Kasey Hopwood: Yea

Jeff Kuhnel: Yea

Geoffrey Ruth: Yea

Jackie Sliva: Yea

Heath Vrbka: Yea

Chris
Whitmore: Yea

Voting Summary: Yea: 6, Nay: 0

12. **Set Dates**

13. **Executive Session**

14. **Adjournment**

Action(s):

Motion to adjourn at 8:32pm. Passed with a motion by Jeff Kuhnel and a second by Kasey Hopwood.

Voting Detail:

Kasey Hopwood: Yea

Jeff Kuhnel: Yea

Geoffrey Ruth: Yea

Jackie Sliva: Yea

Heath Vrbka: Yea

Chris
Whitmore: Yea

Voting Summary: Yea: 6, Nay: 0

Board Secretary

Board of Education Regular Meeting
Tuesday, October 13, 2020 8:00 PM Central

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

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

Present: 5, Absent: 1.

Vice President, Geoff Ruth called the meeting to order at 8pm. A motion to excuse Jeff Kuhnel was made by Kasey Hopwood with a 2nd motion by Heath Vrbka.

1. Call to Order

2. Pledge of Allegiance

3. Announce Open Meeting Act Posting and Location

4. Recitation of the District Mission Statement: The mission of the Shelby/Rising City Public Schools is to provide a quality education through Innovation, Integrity, Accountability and Service.

5. Recognition of Visitors

6. Approval of Agenda

Motion to approve agenda as presented Passed with a motion by Heath Vrbka and a second by Jackie Sliva.

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

Yea: 5, Nay: 0, Absent: 1

7. Consent Agenda

7.1. Minutes

7.2. Treasurers Report

Motion to approve the consent agenda. Passed with a motion by Chris Whitmore and a second by Kasey Hopwood.

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

Yea: 5, Nay: 0, Absent: 1

8. Administrative Reports

8.1. Athletic Director/Activities Director Report

8.2. Elementary Principals Report

8.3. Secondary Principals Report

8.4. Superintendents Report

9. District Reports

9.1. Technology Report

9.2. Maintenance/Facilities/Transportation Report

9.3. Board/Committee Report

10. Action Items

10.1. Discuss, consider and take all necessary action on the selection of materials for the science curriculum

Motion to approve the selection of materials for the science curriculum. Passed with a motion by Heath Vrbka and a second by Kasey Hopwood.

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

Yea: 5, Nay: 0, Absent: 1

10.2. Discuss, consider and take all necessary action on policy revisions (1st Reading)

Motion to approve the 1st readings of the revisions to the following policies: 0402.15, 0404.02, 0404.13, and 0503.04. Passed with a motion by Jackie Sliva and a second by Kasey Hopwood.

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

Yea: 5, Nay: 0, Absent: 1

10.3. Discuss, consider and take all necessary action on recognizing the SRCA as the exclusive bargaining agent for the certificated staff for the 2021-22 and 2022-23 school years.

Motion to approve the recognition of the SRCEA as the exclusive bargaining agent for the certificated staff for the 2021-22 and 2022-23 school years. Passed with a motion by Chris Whitmore and a second by Heath Vrbka.

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

Yea: 5, Nay: 0, Absent: 1

11. Discussion Items

11.1. Discuss the NASB State Conference and assignment of voting delegate

11.2. Interim Superintendent Evaluation

11.3. Discuss General Obligation Refunding Bonds Series 2020B

11.4. Update on External Visitation

12. Set Dates

13. Executive Session

14. Adjournment

Motion to adjourn at 9:01pm. Passed with a motion by Geoffrey Ruth and a second by Chris Whitmore.

Jeff Kuhnel: Absent, Kasey Hopwood: Yea, Geoffrey Ruth: Yea, Jackie Sliva: Yea, Heath
Vrbka: Yea, Chris Whitmore: Yea
Yea: 5, Nay: 0, Absent: 1

Board of Education
Shelby-Rising City Public Schools
Regular Meeting

November 16, 2020

7:00 PM

<u>Check #</u>	<u>Vendor Name</u>	<u>Amount</u>
Checking	1 Fund: 01 GENERAL FUND	
38725	ALL STAR AUTO GLASS	395.65
38726	AMAZON	1,757.12
38727	BANNER-PRESS, THE	49.50
38728	BERAN, GLEN	258.65
38729	BLACK HILLS ENERGY	454.54
38730	CAPITAL ONE	506.09
38731	CENTRAL NEBRASKA REHABILITATION SERVICES	2,597.60
38732	COLUMBUS FAMILY PRACTICE	472.00
38733	COMPU CYCLE	3,961.00
38734	CONSTELLATION ENERGY	133.25
38735	CUBBYS CORPORATE OFFICE	2,256.34
38736	CULLIGAN OF YORK	151.00
38737	DIETZE MUSIC HOUSE	101.32
38738	E.S.U. #7	13.60
38739	EAKES OFFICE SOLUTIONS	3,257.09
38740	EDUCATIONAL SERVICE UNIT #7	25.00
38741	EDUCATIONAL SERVICE UNIT #7	28,637.03
38742	EGAN SUPPLY CO.	381.66
38743	EMC INSURANCE COMPANIES	310.00
38744	FISCHBACH, KASEY	80.00
38745	FLINN SCIENTIFIC INC.	1,869.66
38746	GENERAL FUND-PETTY CASH	278.51
38747	HOMETOWN LEASING	834.20
38748	HOTSY EQUIPLMENT CO./A NE. CORP.	237.45
38749	JACKSON SERVICES, INC	395.50
38750	LINCOLN JOURNAL STAR	179.68

<u>Check #</u>	<u>Vendor Name</u>	<u>Amount</u>
38751	LINGO	230.40
38752	MARKER BOARD PEOPLE, THE	24.50
38753	MATHESON TRI-GAS INC.	397.23
38754	MENARDS	111.15
38755	NE COUNCIL OF SCHOOL ADM.	150.00
38756	NEBRASKA ASSOCIATION OF SCHOOL BOARDS	4,425.00
38757	OFF THE WALL GRAPHICS & PRINTING	66.50
38758	OLIVA AUDIO-VISUAL REPAIR	280.00
38759	ONE SOURCE	34.00
38760	ORKIN PEST CONTROL	91.17
38761	OSANTOWSKI, KEEGAN	30.00
38762	PAY FLEX	100.00
38763	PINNACLE BANK	1,281.30
38764	PLANK ROAD PUBLISHING	132.40
38765	POLK CO. RURAL PUBLIC POWER DISTRICT	8,421.43
38766	POLK COUNTY HEALTH DEPARTMENT	51.80
38767	POLK COUNTY NEWS	186.11
38768	REALLY GOOD STUFF, LLC	233.15
38769	REMIND101, INC.	1,178.81
38770	SAVVAS LEARNING COMPANY LLC	9,808.58
38771	SCHOOL SPECIALITY	193.22
38772	SFM	2,298.00
38773	SHELBY AUTO CLINIC	305.56
38774	SHELBY LUMBER CO.	96.59
38775	SMITH ELECTRIC	4,028.06
38776	STRIV, INC.	1,975.00
38777	TAESE/USU	200.00

<u>Check #</u>	<u>Vendor Name</u>	<u>Amount</u>
38778	TIRE OUTLET, INC.	2,551.00
38779	TRUCK CENTER COMPANIES	70.07
38780	VERIZON WIRELESS	298.75
38781	VILLAGE OF SHELBY	1,142.66
38782	VOSS, LEYTON	135.00
38783	WETJEN, ALEXIS	125.00
38784	WINDSTREAM	741.79
38785	WOODWIND & BRASSWIND	75.96

INVOICES: \$ 91,063.63
PAYROLL: \$ 418,881.19
TOTAL: \$ 509,944.82

Batch Description: NOVEMBER 2020 GENERAL FUND INVOICES
Vendor ID: ALLSTAR ALL STAR AUTO GLASS

Processing Month: 11/2020
Credit Card Vendor ID:

End of Fiscal Year Expense Invoices:
Invoice Number: WAS1030612
Amount: 395.65

Description: Sequence: 1 Check Type: Checking Account ID:
Chart of Account Number Detail Description
01 2710 890 000 0000 0 000 WINDSHIELD REPAIR

Vendor ID: AMAZON AMAZON
Description: Invoice Number: 111320 Amount: 1,757.12

Sequence: 1 Check Type: Checking Account ID:
Chart of Account Number Detail Description
01 1100 610 001 0100 0 000 HS ENGLISH SUPPLIES
01 1100 610 000 0000 0 000 DISTRICT SUPPLIES
01 1100 610 001 0140 0 000 HS MATH SUPPLIES
01 2220 640 000 0000 0 000 LIBRARY BOOKS
01 2610 610 000 0000 0 000 CUSTODIAL SUPPLIES
01 1190 610 002 0000 0 000 PK SUPPLIES
01 2230 432 000 0000 0 000 COMPUTER REPAIR PARTS
01 2230 650 000 0000 0 000 TECH SUPPLIES

Vendor ID: BANNER BANNER-PRESS, THE
Description: Invoice Number: 111320 Amount: 49.50

Sequence: 1 Check Type: Checking Account ID:
Chart of Account Number Detail Description
01 2220 640 000 0000 0 000 BANNER PRESS SUBSCRIPTION

Vendor ID: BERANGLEN BERAN, GLEN
Description: Invoice Number: 111320 Amount: 258.65

Sequence: 1 Check Type: Checking Account ID:
Chart of Account Number Detail Description
01 2670 352 000 0000 0 000 SAFETY REVIEW SERVICES

Vendor ID: BLACKHILLS BLACK HILLS ENERGY
Description: Invoice Number: 111320 Amount: 454.54

Sequence: 1 Check Type: Checking Account ID:
Chart of Account Number Detail Description
01 2610 621 000 0000 0 000 FUEL

Vendor ID: CAPITAL CAPITAL ONE
Description: Invoice Number: 111320 Amount: 506.09

Sequence: 1 Check Type: Checking Account ID:
Chart of Account Number Detail Description
01 2590 643 000 0000 0 000 ADOBE, BAMBOO, AMAZON PRIME

Vendor ID: CENTRAL CENTRAL NEBRASKA REHABILITATION
Description: Invoice Number: 10618 Amount: 2,597.60

SERVICES

Description: Invoice Date: 11/13/2020 Due Date: 11/16/2020 Status: A 1099 Amount: 2,597.60
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description
 01 2173 340 000 0000 0 000 SPED PT 0-2 377.99 377.99 N In Full
 01 2161 340 000 0000 0 000 SPED OT SA 1,643.26 1,643.26 N
 01 2171 340 000 0000 0 000 SPED PT SA 576.35 576.35 N

Vendor ID: COLUMBUSFA COLUMBUS FAMILY PRACTICE Invoice Number: 111320 Amount: 472.00
 Description: Invoice Date: 11/13/2020 Due Date: 11/16/2020 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description
 01 2320 810 000 0000 0 000 KLUTH PHYSICAL 472.00 N In Full

Vendor ID: COMPU CYCLE COMPU CYCLE Invoice Number: 050620E Amount: 3,961.00
 Description: Invoice Date: 11/13/2020 Due Date: 11/16/2020 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description
 01 1100 650 000 0000 0 000 DELL ULTRA BOOKS FOR CCC CLASS 3,961.00 N In Full

Vendor ID: CONSTELLA CONSTELLATION ENERGY Invoice Number: 3029541 Amount: 133.25
 Description: Invoice Date: 11/13/2020 Due Date: 11/16/2020 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description
 01 2610 621 000 0000 0 000 FUEL 133.25 N Incomplete In Full

Vendor ID: CUBBYSCORP CUBBY'S CORPORATE OFFICE Invoice Number: 4595583 Amount: 2,256.34
 Description: Invoice Date: 11/13/2020 Due Date: 11/16/2020 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description
 01 2610 626 000 0000 0 000 MAINTENANCE GAS 86.84 N In Full
 01 2710 626 000 0000 0 000 VAN AND BUS GAS 1,831.67 N
 01 2712 626 000 0000 0 000 SPED VAN AND BUS GAS 333.25 N
 01 1100 610 002 0040 0 000 EGGS FOR EGG DROP 4.58 N

Vendor ID: CULLIGANYO CULLIGAN OF YORK Invoice Number: 111320 Amount: 151.00
 Description: Invoice Date: 11/13/2020 Due Date: 11/16/2020 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description
 01 2610 610 000 0000 0 000 WATER & RENTAL FEE 151.00 N In Full

Vendor ID: DIETZE DIETZE MUSIC HOUSE Invoice Number: FA3569-0,3569-1,4091 Amount: 101.32
 Description: Invoice Date: 11/13/2020 Due Date: 11/16/2020 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Checking Account ID: Check Number: Check Date:
Chart of Account Number Detail Description
 01 2610 610 000 0000 0 000 WATER & RENTAL FEE 101.32 N In Full

01 1100 610 000 0170 0 000 BAND SUPPLIES 101.32 N
Vendor ID: ESU7 E.S.U. #7
Description: 1 Check Type: Checking Account ID:
Sequence: 1 Check Type: Checking Account ID:
Chart of Account Number Detail Description
01 2120 550 001 0000 0 000 HS GUIDANCE PRINTING

PO Number: Invoice Number: 111320 Amount: 13.60
Invoice Date: 11/13/2020 Due Date: 11/16/2020 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
13.60 N

Vendor ID: EAKESO EAKES OFFICE SOLUTIONS
Description: 1 Check Type: Checking Account ID:
Sequence: 1 Check Type: Checking Account ID:
Chart of Account Number Detail Description
01 2590 443 000 0000 0 000 COPIER SERVICE
01 2610 610 000 0000 0 000 CUSTODIAL SUPPLIES

PO Number: Invoice Number: 8118429,8121281 Amount: 3,257.09
Invoice Date: 11/13/2020 Due Date: 11/16/2020 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
1,973.89 N
1,283.20 N

Vendor ID: ESU71 EDUCATIONAL SERVICE UNIT #7
Description: 1 Check Type: Checking Account ID:
Sequence: 1 Check Type: Checking Account ID:
Chart of Account Number Detail Description
01 1200 330 000 0000 0 000 VERBAL BEHAVIOR TRAINING - BILSTEIN

PO Number: Invoice Number: 10152229-1C Amount: 25.00
Invoice Date: 11/13/2020 Due Date: 11/16/2020 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
25.00 N

Vendor ID: ESU7SP EDUCATIONAL SERVICE UNIT #7
Description: 1 Check Type: Checking Account ID:
Sequence: 1 Check Type: Checking Account ID:
Chart of Account Number Detail Description
01 6408 320 000 0000 0 000 IDEA 0-2
01 6406 320 000 0000 0 000 IDEA 3-5
01 1200 591 000 0000 0 000 SPED SERVICES

PO Number: Invoice Number: SEPT2020 Amount: 28,637.03
Invoice Date: 11/13/2020 Due Date: 11/16/2020 Status: A 1099 Amount: 28,637.03
Check Number: Check Date:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
2,449.32 2,449.32 N
5,473.95 5,473.95 N
20,713.76 20,713.76 N

Vendor ID: EGAN EGAN SUPPLY CO.
Description: 1 Check Type: Checking Account ID:
Sequence: 1 Check Type: Checking Account ID:
Chart of Account Number Detail Description
01 2610 610 000 0000 0 000 PAPER PRODUCTS

PO Number: Invoice Number: 328162 Amount: 381.66
Invoice Date: 11/13/2020 Due Date: 11/16/2020 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
381.66 N

Vendor ID: EMCINSURAN EMC INSURANCE COMPANIES
Description: 1 Check Type: Checking Account ID:
Sequence: 1 Check Type: Checking Account ID:
Chart of Account Number Detail Description
01 2310 315 000 0000 0 000 LIABILITY AUDIT

PO Number: Invoice Number: B-07890290 Amount: 310.00
Invoice Date: 11/13/2020 Due Date: 11/16/2020 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
310.00 N

Vendor ID: FISCHBACHK FISCHBACH, KASEY
Description: 1 Check Type: Checking Account ID:
Sequence: 1 Check Type: Checking Account ID:
Chart of Account Number Detail Description

PO Number: Invoice Number: 111320 Amount: 80.00
Invoice Date: 11/13/2020 Due Date: 11/16/2020 Status: A 1099 Amount: 0.00
Check Number: Check Date:
Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full

01 1100 151 000 0000 0 000 VB & FB STRIV RECORDING

Vendor ID: FLINN FLINN SCIENTIFIC INC.

Description: 1
Sequence: 1
Chart of Account Number

01 1100 610 001 0145 0 000
Detail Description
HS SCIENCE SUPPLIES

PO Number: 2519705
Invoice Date: 11/13/2020
Due Date: 11/16/2020
Status: A
1099 Amount: 0.00

Check Number: 80.00
Check Date: N
Detail Amount 1,869.66
Asset/Asset Tag In Full

Vendor ID: PETTY GENERAL FUND-PETTY CASH

Description: 1
Sequence: 1
Chart of Account Number

01 1100 291 000 0000 0 000
01 2410 610 002 0000 0 000
01 2130 610 000 0000 0 000
Detail Description
ADMIN FEE PAYFLEX
ELEM. PRINCIPAL SUPPLIES
NURSE SUPPLIES

PO Number: 111320
Invoice Date: 11/13/2020
Due Date: 11/16/2020
Status: A
1099 Amount: 0.00

Check Number: 278.51
Check Date: N
Detail Amount 100.00
Asset/Asset Tag In Full
56.41
122.10

Vendor ID: HOMETO HOMETOWN LEASING

Description: 1
Sequence: 1
Chart of Account Number

01 2590 443 000 0000 0 000
Detail Description
COPIER PAYMENTS

PO Number: 111320
Invoice Date: 11/13/2020
Due Date: 11/16/2020
Status: A
1099 Amount: 0.00

Check Number: 834.20
Check Date: N
Detail Amount 834.20
Asset/Asset Tag In Full

Vendor ID: HOTSYS HOTSYS EQUIPMENT CO/A NE. CORP.

Description: 1
Sequence: 1
Chart of Account Number

01 2610 610 000 0000 0 000
Detail Description
CUSTODIAL

PO Number: 308145
Invoice Date: 11/13/2020
Due Date: 11/16/2020
Status: A
1099 Amount: 0.00

Check Number: 237.45
Check Date: N
Detail Amount 237.45
Asset/Asset Tag In Full

Vendor ID: JACKSO JACKSON SERVICES, INC

Description: 1
Sequence: 1
Chart of Account Number

01 2610 420 000 0000 0 000
Detail Description
MOPS & RUGS

PO Number: 44016474410449
Invoice Date: 11/13/2020
Due Date: 11/16/2020
Status: A
1099 Amount: 0.00

Check Number: 395.50
Check Date: N
Detail Amount 395.50
Asset/Asset Tag In Full

Vendor ID: LINCOL LINCOLN JOURNAL STAR

Description: 1
Sequence: 1
Chart of Account Number

01 2310 540 000 0000 0 000
Detail Description
BOARD MINUTES

PO Number: 111320
Invoice Date: 11/13/2020
Due Date: 11/16/2020
Status: A
1099 Amount: 0.00

Check Number: 179.68
Check Date: N
Detail Amount 179.68
Asset/Asset Tag In Full

Vendor ID: LINGO LINGO

Description: 1
Sequence: 1
Chart of Account Number

01 2590 530 000 0000 0 000
Detail Description
LONG DISTANCE

PO Number: 111320
Invoice Date: 11/13/2020
Due Date: 11/16/2020
Status: A
1099 Amount: 0.00

Check Number: 230.40
Check Date: N
Detail Amount 230.40
Asset/Asset Tag In Full

Vendor ID: MARKERBOAR MARKER BOARD PEOPLE, THE

Description: PO Number: 243878 Invoice Number: 243878 Amount: 24.50

Sequence: 1 Check Type: 11/13/2020 Due Date: 11/16/2020 Status: A 1099 Amount: 0.00

Chart of Account Number: 01 6200 610 002 0000 0 000 DRY ERASE MARKERS

Detail Description: 24.50 N

Vendor ID: MATHESON MATHESON TRI-GAS INC.

Description: PO Number: 22503952,51709610 Invoice Number: 22503952,51709610 Amount: 397.23

Sequence: 1 Check Type: 11/13/2020 Due Date: 11/16/2020 Status: A 1099 Amount: 0.00

Chart of Account Number: 01 1100 610 001 0180 0 000 SHOP SUPPLIES

Detail Description: 397.23 N

Vendor ID: MENARD MENARDS

Description: PO Number: 279632850301 Invoice Number: 279632850301 Amount: 111.15

Sequence: 1 Check Type: 11/13/2020 Due Date: 11/16/2020 Status: A 1099 Amount: 0.00

Chart of Account Number: 01 2610 610 000 2020 0 000 SPRAY BOTTLES

Detail Description: 41.92 N

01 2610 610 000 0000 0 000 CUSTODIAL SUPPLIES 69.23 N

Vendor ID: NECSA NE COUNCIL OF SCHOOL ADM.

Description: PO Number: 6661265613 Invoice Number: 6661265613 Amount: 150.00

Sequence: 1 Check Type: 11/13/2020 Due Date: 11/16/2020 Status: A 1099 Amount: 0.00

Chart of Account Number: 01 2320 810 000 0000 0 000 LABOR RELATIONS CONFERENCE & MEMBERSHIP 150.00 N

Vendor ID: NEASB NEBRASKA ASSOCIATION OF SCHOOL BOARDS

Description: PO Number: 45919 Invoice Number: 45919 Amount: 4,425.00

Sequence: 1 Check Type: 11/13/2020 Due Date: 11/16/2020 Status: A 1099 Amount: 0.00

Chart of Account Number: 01 2310 810 000 0000 0 000 VIRTUAL STATE ED CONFERENCE 550.00 N

01 2310 340 000 0000 0 000 SUPERINTENDENT SEARCH 3,600.00 N

01 2320 810 000 0000 0 000 VIRTUAL STATE ED CONFERENCE 275.00 N

Vendor ID: OFFTHEWALL OFF THE WALL GRAPHICS & PRINTING

Description: PO Number: 111320 Invoice Number: 111320 Amount: 66.50

Sequence: 1 Check Type: 11/13/2020 Due Date: 11/16/2020 Status: A 1099 Amount: 0.00

Chart of Account Number: 01 2410 610 001 0000 0 000 T-SHIRTS FOR STUDENT OF THE MONTH 66.50 N

Vendor ID: OLIVAA OLIVA AUDIO-VISUAL REPAIR

Description: PO Number: 111320 Invoice Number: 111320 Amount: 280.00

Sequence: 1 Check Type: 11/13/2020 Due Date: 11/16/2020 Status: A 1099 Amount: 0.00

Chart of Account Number: 01 2230 432 000 0000 0 000 COMPUTER REPAIRS 280.00 N

Vendor ID: ONESOURCE ONE SOURCE
Description: 1 Check Type: **ONE SOURCE**
Sequence: 1 Check Type: **ONE SOURCE**
Chart of Account Number **01 2590 810 000 0000 0 000**
Detail Description **BACKGROUND CHECKS**
Checking Account ID:
PO Number: **2307-20201031** Invoice Number: **2307-20201031** Amount: **34.00**
Invoice Date: 11/13/2020 Due Date: 11/16/2020 Status: A 1099 Amount: 0.00
Check Number: **34.00** Check Date:
Cost Center ID **1099** Detail Amount **34.00** Asset/Asset Tag **N** In Full

Vendor ID: ORKINP ORKIN PEST CONTROL
Description: 1 Check Type: **ORKIN PEST CONTROL**
Sequence: 1 Check Type: **ORKIN PEST CONTROL**
Chart of Account Number **01 2610 420 000 0000 0 000**
Detail Description **PEST CONTROL**
Checking Account ID:
PO Number: **204737302** Invoice Number: **204737302** Amount: **91.17**
Invoice Date: 11/13/2020 Due Date: 11/16/2020 Status: A 1099 Amount: 0.00
Check Number: **91.17** Check Date:
Cost Center ID **1099** Detail Amount **91.17** Asset/Asset Tag **N** In Full

Vendor ID: OSANTOWKEE OSANTOWSKI, KEEGAN
Description: 1 Check Type: **OSANTOWSKI, KEEGAN**
Sequence: 1 Check Type: **OSANTOWSKI, KEEGAN**
Chart of Account Number **01 1100 151 000 0000 0 000**
Detail Description **STRIV - FB VIDEO**
Checking Account ID:
PO Number: **111320** Invoice Number: **111320** Amount: **30.00**
Invoice Date: 11/13/2020 Due Date: 11/16/2020 Status: A 1099 Amount: 0.00
Check Number: **30.00** Check Date:
Cost Center ID **1099** Detail Amount **30.00** Asset/Asset Tag **N** In Full

Vendor ID: PAYFLEX PAY FLEX
Description: 1 Check Type: **PAY FLEX**
Sequence: 1 Check Type: **PAY FLEX**
Chart of Account Number **01 1100 291 000 0000 0 000**
Detail Description **ADMIN FEE**
Checking Account ID:
PO Number: **111320** Invoice Number: **111320** Amount: **100.00**
Invoice Date: 11/13/2020 Due Date: 11/16/2020 Status: A 1099 Amount: 0.00
Check Number: **100.00** Check Date:
Cost Center ID **1099** Detail Amount **100.00** Asset/Asset Tag **N** In Full

Vendor ID: PINNACLEOM PINNACLE BANK
Description: 1 Check Type: **PINNACLE BANK**
Sequence: 1 Check Type: **PINNACLE BANK**
Chart of Account Number **01 1100 610 000 0000 0 000**
Detail Description **BADGE REELS**
Chart of Account Number **01 2310 520 000 0000 0 000**
Detail Description **WORKMANS COMP**
Chart of Account Number **01 2230 810 000 0000 0 000**
Detail Description **NE CYBER SECURITY CONFERENCE**
Checking Account ID:
PO Number: **111320** Invoice Number: **111320** Amount: **1,281.30**
Invoice Date: 11/13/2020 Due Date: 11/16/2020 Status: A 1099 Amount: 0.00
Check Number: **262.00** Check Date:
Cost Center ID **1099** Detail Amount **262.00** Asset/Asset Tag **N** In Full
1099 Detail Amount **940.30** Asset/Asset Tag **N** In Full
1099 Detail Amount **79.00** Asset/Asset Tag **N** In Full

Vendor ID: PLANK PLANK ROAD PUBLISHING
Description: 1 Check Type: **PLANK ROAD PUBLISHING**
Sequence: 1 Check Type: **PLANK ROAD PUBLISHING**
Chart of Account Number **01 1100 610 000 0170 0 000**
Detail Description **MUSIC MATERIALS**
Checking Account ID:
PO Number: **21-008138** Invoice Number: **21-008138** Amount: **132.40**
Invoice Date: 11/13/2020 Due Date: 11/16/2020 Status: A 1099 Amount: 0.00
Check Number: **132.40** Check Date:
Cost Center ID **1099** Detail Amount **132.40** Asset/Asset Tag **N** In Full

Vendor ID: POLKCORPP POLK CO. RURAL PUBLIC POWER DISTRICT
Description: 1 Check Type: **POLK CO. RURAL PUBLIC POWER DISTRICT**
Sequence: 1 Check Type: **POLK CO. RURAL PUBLIC POWER DISTRICT**
Chart of Account Number **01 2610 622 000 0000 0 000**
Detail Description **ELECTRICITY**
Checking Account ID:
PO Number: **111320** Invoice Number: **111320** Amount: **8,421.43**
Invoice Date: 11/13/2020 Due Date: 11/16/2020 Status: A 1099 Amount: 0.00
Check Number: **8,421.43** Check Date:
Cost Center ID **1099** Detail Amount **8,421.43** Asset/Asset Tag **N** In Full

Vendor ID: POLK04 POLK COUNTY HEALTH DEPARTMENT
Description: 1 Check Type: **POLK COUNTY HEALTH DEPARTMENT**
Sequence: 1 Check Type: **POLK COUNTY HEALTH DEPARTMENT**
Chart of Account Number **01 2610 622 000 0000 0 000**
Detail Description **ELECTRICITY**
Checking Account ID:
PO Number: **SEPT2020** Invoice Number: **SEPT2020** Amount: **51.80**
Invoice Date: 11/13/2020 Due Date: 11/16/2020 Status: A 1099 Amount: 0.00
Check Number: **51.80** Check Date:
Cost Center ID **1099** Detail Amount **51.80** Asset/Asset Tag **N** In Full

Description:
Sequence: 1 Check Type:
Chart of Account Number
01 2130 340 000 0000 0 000

Checking Account ID:
Invoice Date: 11/13/2020 Due Date: 11/16/2020 Status: A 1099 Amount: 51.80
Check Number:
Detail Amount 51.80
1099 Detail Amount 51.80 N
Asset/Asset Tag In Full

Vendor ID: POLK5 POLK COUNTY NEWS
Description:
Sequence: 1 Check Type:
Chart of Account Number
01 2310 540 000 0000 0 000

PO Number: Invoice Number: 27022,27134 Amount: 186.11
Invoice Date: 11/13/2020 Due Date: 11/16/2020 Status: A 1099 Amount: 0.00
Check Number:
Detail Amount 186.11 N
1099 Detail Amount Asset/Asset Tag In Full

Vendor ID: REALLY REALLY GOOD STUFF, LLC
Description:
Sequence: 1 Check Type:
Chart of Account Number
01 1100 610 000 0170 0 000
01 1100 610 002 0070 0 000

PO Number: Invoice Number: 74106657455172 Amount: 233.15
Invoice Date: 11/13/2020 Due Date: 11/16/2020 Status: A 1099 Amount: 0.00
Check Number:
Detail Amount 7.88 N
225.27 N
1099 Detail Amount Asset/Asset Tag In Full

Vendor ID: REMIND101 REMIND101, INC.
Description:
Sequence: 1 Check Type:
Chart of Account Number
01 2230 643 000 0000 0 000

PO Number: Invoice Number: 2020-106740 Amount: 1,178.81
Invoice Date: 11/13/2020 Due Date: 11/16/2020 Status: A 1099 Amount: 0.00
Check Number:
Detail Amount 1,178.81 N
1099 Detail Amount Asset/Asset Tag In Full

Vendor ID: SAVVASLEAR SAVVAS LEARNING COMPANY LLC
Description:
Sequence: 1 Check Type:
Chart of Account Number
01 1100 640 000 0000 0 000

PO Number: Invoice Number: 7027370433 Amount: 9,808.58
Invoice Date: 11/13/2020 Due Date: 11/16/2020 Status: A 1099 Amount: 0.00
Check Number:
Detail Amount 9,808.58 N
1099 Detail Amount Asset/Asset Tag In Full

Vendor ID: SCHOSP SCHOOL SPECIALITY
Description:
Sequence: 1 Check Type:
Chart of Account Number
01 1190 610 002 0000 0 000
01 1100 610 002 0070 0 000

PO Number: Invoice Number: 20812644752920812634 Amount: 193.22
Invoice Date: 11/13/2020 Due Date: 11/16/2020 Status: A 1099 Amount: 0.00
Check Number:
Detail Amount 18.26 N
174.96 N
1099 Detail Amount Asset/Asset Tag In Full

Vendor ID: SFM SFM
Description:
Sequence: 1 Check Type:
Chart of Account Number
01 2310 315 000 0000 0 000

PO Number: Invoice Number: 2411239 Amount: 2,298.00
Invoice Date: 11/13/2020 Due Date: 11/16/2020 Status: A 1099 Amount: 0.00
Check Number:
Detail Amount 2,298.00 N
1099 Detail Amount Asset/Asset Tag In Full

Vendor ID: SHELBYAUTO SHELBY AUTO CLINIC
Description:

PO Number: Invoice Number: 034787034812 Amount: 305.56
Invoice Date: 11/13/2020 Due Date: 11/16/2020 Status: A 1099 Amount: 105.00

01 2710 530 000 0000 0 000 BUS PHONES 298.75 N

Vendor ID: VILLAG VILLAG OF SHELBY **Invoice Number: 233152** **Amount: 1,142.66**

Description: **PO Number:** Invoice Date: 11/13/2020 Due Date: 11/16/2020 Status: A 1099 Amount: 485.00

Sequence: 1 Check Type: Checking Account ID: Detail Description
Chart of Account Number 01 2610 410 000 0000 0 000 WATER, SEWER, GARBAGE
1,142.66 Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
485.00 N

Vendor ID: VOSSLEYTON VOSS, LEYTON **Invoice Number: 111320** **Amount: 135.00**

Description: **PO Number:** Invoice Date: 11/13/2020 Due Date: 11/16/2020 Status: A 1099 Amount: 0.00

Sequence: 1 Check Type: Checking Account ID: Detail Description
Chart of Account Number 01 1100 151 000 0000 0 000 FB & VB STRIV VIDEO
135.00 Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
N

Vendor ID: WETJENALEX WETJEN, ALEXIS **Invoice Number: 111320** **Amount: 125.00**

Description: **PO Number:** Invoice Date: 11/13/2020 Due Date: 11/16/2020 Status: A 1099 Amount: 0.00

Sequence: 1 Check Type: Checking Account ID: Detail Description
Chart of Account Number 01 1100 151 000 0000 0 000 VB STRIV VIDEO
125.00 Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
N

Vendor ID: WINDSTREAM WINDSTREAM **Invoice Number: 111320** **Amount: 741.79**

Description: **PO Number:** Invoice Date: 11/13/2020 Due Date: 11/16/2020 Status: A 1099 Amount: 0.00

Sequence: 1 Check Type: Checking Account ID: Detail Description
Chart of Account Number 01 2590 530 000 0000 0 000 TELEPHONE
741.79 Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
N

Vendor ID: WOODWIND WOODWIND & BRASSWIND **Invoice Number: 64321341** **Amount: 75.96**

Description: **PO Number:** Invoice Date: 11/13/2020 Due Date: 11/16/2020 Status: A 1099 Amount: 0.00

Sequence: 1 Check Type: Checking Account ID: Detail Description
Chart of Account Number 01 1100 610 000 0170 0 000 MUSIC SUPPLIES
75.96 Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
N

Batch 1099 Total: 32,135.08 Batch Total: 91,063.63

Report 1099 Total: 32,135.08 Report Total: 91,063.63

BUDGET REPORT
10/2020

OCTOBER 2020 GENERAL FUND

Account Number	Account Description	BUDGETED	EXPENDED	TO DATE	BALANCE OF EOM
01	GENERAL FUND				
100	REGULAR INSTRUCTIONAL PROGRAMS				
100	REGULAR INSTRUCTIONAL PROGRAMS	\$0.00	\$237,910.39	\$517,081.46	(\$517,081.46)
150	ENGLISH LANGUAGE LEARNERS	\$0.00	\$4,643.69	\$8,642.56	(\$8,642.56)
160	POVERTY - After School Program	\$0.00	\$6,917.35	\$8,764.76	(\$8,764.76)
190	PRESCHOOL	\$0.00	\$9,504.08	\$18,615.75	(\$18,615.75)
100	REGULAR INSTRUCTIONAL PROGRAMS	\$0.00	\$258,975.51	\$553,104.53	(\$553,104.53)
200	SPECIAL EDUCATION PROGRAMS				
200	SPECIAL EDUCATION PROGRAMS	\$0.00	\$35,455.91	\$67,038.30	(\$67,038.30)
200	SPECIAL EDUCATION PROGRAMS	\$0.00	\$35,455.91	\$67,038.30	(\$67,038.30)
300	SUPPORTIVE SERVICES PUPILS				
320	GUIDANCE SERVICES	\$0.00	\$15,271.29	\$34,421.67	(\$34,421.67)
330	HEALTH SERVICES	\$0.00	\$5,341.16	\$9,994.58	(\$9,994.58)
351	SPEECH PATHOLOGY - SPED SCHOOL AGE	\$0.00	\$7,496.23	\$16,362.71	(\$16,362.71)
361	SPED Occupational Therapy - Age S.A.	\$0.00	\$2,128.07	\$2,128.07	(\$2,128.07)
371	SPED Physical Therapy - Age S.A.	\$0.00	\$917.86	\$917.86	(\$917.86)
373	SPED Physical Therapy - Age 0-2	\$0.00	\$395.64	\$395.64	(\$395.64)
300	SUPPORTIVE SERVICES PUPILS	\$0.00	\$31,550.25	\$64,220.53	(\$64,220.53)
400	SUPPORT SERVICES STAFF				
411	SCHOOL IMPROVEMENT	\$0.00	\$177.68	\$353.56	(\$353.56)
413	INSTRUCTIONAL STAFF TRAINING	\$0.00	\$85.56	\$3,284.56	(\$3,284.56)
420	LIBRARY/MEDIA SERVICE	\$0.00	\$7,836.75	\$16,172.31	(\$16,172.31)
424	EDUCATIONAL TV SERVICES	\$0.00	\$0.00	\$722.47	(\$722.47)
430	INSTRUCTION RELATED TECHNOLOGY	\$0.00	\$9,511.85	\$21,495.45	(\$21,495.45)
400	SUPPORT SERVICES STAFF	\$0.00	\$17,611.84	\$42,028.35	(\$42,028.35)
500	SUPPORT SERVICES-GEN ADMIN				
510	BOARD OF EDUCATION	\$0.00	\$3,704.62	\$15,158.08	(\$15,158.08)
520	EXECUTIVE ADMINISTRATION	\$0.00	\$12,110.63	\$24,221.26	(\$24,221.26)
530	DISTRICT LEGAL SERVICES	\$0.00	\$144.50	\$144.50	(\$144.50)
500	SUPPORT SERVICES-GEN ADMIN	\$0.00	\$15,959.75	\$39,523.84	(\$39,523.84)
600	OFFICE OF PRINCIPAL				
610	OFFICE OF THE PRINCIPAL	\$0.00	\$21,539.68	\$45,586.18	(\$45,586.18)
600	OFFICE OF PRINCIPAL	\$0.00	\$21,539.68	\$45,586.18	(\$45,586.18)
700	SUPPORT SERVICES-BUSINESS				
790	GENERAL ADMIN - BUSINESS SERVICE	\$0.00	\$19,852.73	\$44,003.10	(\$44,003.10)
700	SUPPORT SERVICES-BUSINESS	\$0.00	\$19,852.73	\$44,003.10	(\$44,003.10)
800	SUPPORT SERVICES-BLDGS & SITES				
810	OPERATION OF PLANT	\$0.00	\$36,401.27	\$97,155.45	(\$97,155.45)
820	MAINTENANCE OF PLANT	\$0.00	\$907.35	\$2,858.91	(\$2,858.91)
850	GENERAL PURPOSE VEHICLES	\$0.00	\$0.00	\$1,806.00	(\$1,806.00)
870	SCHOOL SAFETY	\$0.00	\$600.64	\$600.64	(\$600.64)
800	SUPPORT SERVICES-BLDGS & SITES	\$0.00	\$37,909.26	\$102,421.00	(\$102,421.00)
900	SUPPORT SERVICES-PUPIL TRANS				
910	Pupil Transportation - Regular ED	\$0.00	\$19,319.78	\$44,190.01	(\$44,190.01)
912	SCHOOL AGE SPEC ED TRANSPORT	\$0.00	\$1,114.93	\$1,658.85	(\$1,658.85)
900	SUPPORT SERVICES-PUPIL TRANS	\$0.00	\$20,434.71	\$45,848.86	(\$45,848.86)
1000	TITLE I	\$0.00	\$10,734.93	\$21,609.44	(\$21,609.44)
1000	TITLE I	\$0.00	\$10,734.93	\$21,609.44	(\$21,609.44)
1	GENERAL FUND	\$0.00	\$470,024.57	\$1,025,384.13	(\$1,025,384.13)

Revenue Summary Report
 Processing Month: 10/2020
 OCTOBER 2020 GENERAL FUND

Fund: 01

GENERAL FUND

<u>Account Number</u>	<u>Description</u>	<u>Revised Budget</u>	<u>During Month</u>	<u>To Date</u>	<u>% of Budget</u>	<u>Budget Balance</u>
01 1100	LEVIED TAXES	0.00	305,590.89	1,375,315.86	0.00	(1,375,315.86)
01 1115	CARLINE TAX	0.00	0.00	715.69	0.00	(715.69)
01 1120	PUBLIC POWER DIST. TAX	0.00	0.00	2,458.06	0.00	(2,458.06)
01 1125	MOTOR VEHICLES TAX	0.00	18,633.34	41,265.38	0.00	(41,265.38)
01 1140	INTEREST	0.00	998.13	1,243.84	0.00	(1,243.84)
01 1370	PRESCHOOL TUITION	0.00	560.00	737.50	0.00	(737.50)
	GOVERNMENT SOU					
01 1510	INTEREST ON INVESTMENT	0.00	99.86	193.85	0.00	(193.85)
	UNITS					
01 1990	OTHER LOCAL RECEIPTS	0.00	292.62	542.32	0.00	(542.32)
	Subtotal: LOCAL RECIEPTS	0.00	326,174.84	1,422,472.50	0.00	(1,422,472.50)
01 2110	FINES & LICENSE FEES	0.00	764.06	2,012.49	0.00	(2,012.49)
01 2210	ESU RECEIPTS	0.00	120.00	172.89	0.00	(172.89)
	Subtotal: COUNTY AND ESU RECEIPTS	0.00	884.06	2,185.38	0.00	(2,185.38)
01 3110	STATE AID	0.00	64,590.00	129,180.00	0.00	(129,180.00)
01 3180	PRO-RATA MOTOR VEHICLE	0.00	1,350.84	1,350.84	0.00	(1,350.84)
01 3535	HIGH ABILITY LEARNERS	0.00	2,342.00	2,342.00	0.00	(2,342.00)
	Subtotal: STATE RECEIPTS	0.00	68,282.84	132,872.84	0.00	(132,872.84)
01 4516	IDEA 4406	0.00	0.00	3,426.00	0.00	(3,426.00)
	Subtotal: FEDERAL RECEIPTS	0.00	0.00	3,426.00	0.00	(3,426.00)
01 5301	INSURANCE ADJUSTMENTS	0.00	0.00	2,827.11	0.00	(2,827.11)
01 5690	OTHER NON-REVENUE RECEIPTS	0.00	39,640.60	43,730.70	0.00	(43,730.70)
	Subtotal: NON-REVENUE RECEIPTS	0.00	39,640.60	46,557.81	0.00	(46,557.81)
	Fund Total:	0.00	434,982.34	1,607,514.53	0.00	(1,607,514.53)

SHELBY -RISING CITY PUBLIC SCHOOL
FINANCIAL REPORT
GENERAL FUND

Balance: 10/1/20 \$ 2,362,442.42

RECEIPTS:

Polk Co. Treas. - Motor vehicle	\$	10,453.99		
Polk Co. Treas. - Levied	\$	181,708.16		
Polk Co. Treas. - Interest	\$	461.33		
Polk Co. Treas. - ProRate	\$	762.31		
Polk Co. Treas. - Fines & Lisc	\$	25.00		
Savings - Interest	\$	0.37		
NWEA - Refund	\$	1,650.00		
Butler Co. Treas. - Motor Vehicle	\$	8,179.35		
Butler Co. Treas. - Levied	\$	123,882.73		
Butler Co. Treas. - Interest	\$	536.80		
Butler Co. Treas. - Pro Rate	\$	588.53		
Butler Co. Treas. - Fines & Lisc.	\$	739.06		
Preschool - Tuition	\$	205.00		
Petty Cash - Interest	\$	0.27		
Preschool - Tuition	\$	355.00		
ESU7 - T3 Sub Reimbursement	\$	120.00		
Village of Shelby - Library Expenses	\$	292.62		
Susan Doehling - Sept. Oct. insurance pym	\$	1,336.84		
York Public Schools - Brandon Fullmer servc.	\$	36,653.76		
State of NE - High Ability Learners	\$	2,342.00		
State of NE - State Aid	\$	64,590.00		
Bank - Interest	\$	99.22		
SRC Lunch Fund - Salaries	\$	7,570.71		
Voided Check	\$	1,673.20		
Total Receipts:			\$	444,226.25

DISBURSEMENTS:

Invoices	\$	52,440.70		
Salaries	\$	426,827.78		

Total Disbursements: \$ 479,268.48

Balance: 10/31/20 \$2,327,400.19

Savings Account \$ 9,035.76

Total General Fund Assets 10/31/20 \$2,336,435.95

**SHELBY-RISING CITY PUBLIC SCHOOLS
FINANCIAL REPORT
NUTRITION FUND**

Beginning Balance 10/01/20

\$ 53,133.74

RECEIPTS:

	AMOUNT
Family Receipts	\$ 2,584.63
Family Online Payments	\$ 280.00
State of NE Reimbursements	\$ 36,965.16
Interest	\$ 2.69

Total Receipts

\$ 39,832.48

DISBURSEMENTS:

Name:	Ck No.	AMOUNT
Cash-Wa Distributing	2902	\$ 5,002.64
Hiland Dairy Foods	2903	\$ 2,247.28
Bimbo Bakeries, USA	2904	\$ 768.13
Cubby's	2905	\$ 478.71
US Foods	2906	\$ 3,310.62
Brenda Gates	2907	\$ 62.10
SRC General Fund	2908	\$ 7,570.71
Magic Wrighter	5578	\$ 20.00

Total Disbursements:

\$ 19,460.19

Ending Balance 10/31/20

\$ 73,506.03

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

Balance 10/1/20 \$ 5,155.85

RECEIPTS:

General fund reimbursement \$ 1,115.66
(Cross Roads Conference 100.00)

Total Receipts: \$ 1,115.66

DISBURSEMENTS:

Pay Flex \$ 100.00
Wal-Mart \$ 178.51

Total Disbursements: \$ 278.51

Balance: 10/31/20 \$ 5,993.00

Special Deposits:

Polk County Foundation \$ 500.00
Cross Roads Conference \$ 100.00
\$ 600.00

Total: \$ 6,593.00

**SHELBY-RISING CITY PUBLIC SCHOOL
FINANCIAL REPORT
BUILDING FUND**

Balance 10/1/20 \$ 125,340.25

RECEIPTS:

Polk Co	\$	7,589.45
Butler Co	\$	5,213.24
Interest	\$	5.51

Total Receipts: \$ 12,808.20

DISBURSEMENTS:

Total Disbursements: \$ -

Balance: 10/31/20 \$ 138,148.45

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

Balance 10/1/20 \$ 804,526.60

RECEIPTS:

Polk Co. Treas.	\$ 34,937.62
Butler Co. Treas.	\$ 23,842.83
Interest	\$ 34.73

Total Receipts: \$ 58,815.18

DISBURSEMENTS:

Total Disbursements: \$ -

Balance: 10/31/20 \$ 863,341.78

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

Beginning Balance 10/01/20: \$ 14,596.42

Receipts:

General Fund \$ 4,161.64

Total Received: \$ **4,161.64**

Expended Out:

Monthly Claims (sept 28) \$ 471.34

Monthly Claims \$ 365.04

Monthly Claims \$ 299.12

Monthly Claims \$ 857.00

Monthly Claims \$ 50.89

Total Expended Out: \$ **2,043.39**

Ending Balance 10/31/20: \$ 16,714.67

SUMMARY SHEET

October 31, 2020

Account Name:	Amount	Amount to CD
General Fund	\$ 2,327,400.19	
General Fund Savings	\$ 9,035.76	
Lunch Fund	\$ 73,506.03	
Petty Cash	\$ 6,593.00	
Building	\$ 138,148.45	
Depreciation	\$ 272,207.08	\$ 172,000.00
Employment Benefit	\$ 16,714.67	
Bond	\$ 863,341.78	
Activity Fund	\$ 95,611.09	\$ 38,000.00
<u>Total of Accounts</u>	<u>\$ 3,802,558.05</u>	<u>\$ 210,000.00</u>
	<u>Total of All Accounts</u>	<u>\$ 3,974,558.05</u>

Account Number	Description	Previous Balance	Current Month	Ending Balance
Fund: 05 ACTIVITIES FUND				
<u>Current Assets</u>				
05 101	CASH/ACTIVITY FUND	136,717.00	(3,039.03)	133,677.97
	Current Assets Subtotal:	136,717.00	(3,039.03)	133,677.97
Total Assets and Deferred Outflows of Resources:		136,717.00	(3,039.03)	133,677.97
<u>Fund Balance</u>				
05 704 0434	FUND BALANCE/CD	0.00	299.00	299.00
05 704 4010	FUND BALANCE - ATHLETICS	9,587.88	(1,352.72)	8,235.16
05 704 4020	FUND BALANCE - CONCESSION	455.55	1,369.23	1,824.78
05 704 4030	FUND BALANCE - NHS	963.64	0.00	963.64
05 704 4040	FUND BALANCE - SRC CLUB	5,918.81	(379.46)	5,539.35
05 704 4050	FUND BALANCE - CLASS OF 2023	2,391.68	(140.49)	2,251.19
05 704 4060	FUND BALANCE - CLASS OF 2021	2,876.74	(119.00)	2,757.74
05 704 4070	FUND BALANCE - JUST FOR KIDS	1,315.95	0.00	1,315.95
05 704 4080	FUND BALANCE - CLASS OF 2020	414.00	91.00	505.00
05 704 4090	FUND BALANCE - CLASS OF 2022	4,060.19	0.00	4,060.19
05 704 4100	FUND BALANCE - YEARBOOK	407.18	350.00	757.18
05 704 4110	FUND BALANCE - MUSIC	96.70	0.00	96.70
05 704 4120	FUND BALANCE - STUDENT COUNCIL	5,660.55	(223.03)	5,437.52
05 704 4130	FUND BALANCE - DANCE TEAM	3,966.07	(3,486.90)	479.17
05 704 4140	FUND BALANCE -MEMORIALS	2,375.28	405.00	2,780.28
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	(184.98)	10,360.89
05 704 4170	FUND BALANCE - INTEREST	520.54	8.88	529.42
05 704 4180	FUND BALANCE - BOOK IT	556.76	0.00	556.76
05 704 4190	FUND BALANCE/SPEECH AND DRAMA	396.55	(524.80)	(128.25)
05 704 4200	FUND BALANCE - LAP TOP LEASE FEE	9,449.11	0.00	9,449.11
05 704 4210	FUND BALANCE - WELLNESS CENTER	20,499.92	285.00	20,784.92
05 704 4220	FUND BALANCE - FBLA	5,750.52	0.00	5,750.52
05 704 4230	FUND BALANCE - STAFF DEVELOPMENT	363.78	(379.98)	(16.20)
05 704 4240	FUND BALANCE - QUIZ BOWL	50.00	(30.00)	20.00
05 704 4250	FUND BALANCE - ALUMNI	1,141.01	0.00	1,141.01
05 704 4260	FUND BALANCE - VIDEO BOARD	8,554.87	0.00	8,554.87
05 704 4270	FUND BALANCE - FFA	15,725.90	974.22	16,700.12
05 704 4280	FUND BALANCE - CIRCLE OF FRIENDS	67.14	0.00	67.14
05 704 4290	FUND BALANCE - STUDENT FEES	10,994.00	0.00	10,994.00
05 704 4300	FUND BALANCE - FACILITY RENTAL	1,290.00	0.00	1,290.00
05 704 4310	FUND BALANCE - SUPERINTENDENT	7,287.37	0.00	7,287.37
05 704 4320	FUND BALANCE - UNIFIED BOWLING	436.92	0.00	436.92
	Fund Balance Subtotal:	136,717.00	(3,039.03)	133,677.97
Total Liabilities, Deferred Inflows of Resources, and Fund Equity:		136,717.00	(3,039.03)	133,677.97

38,000

 95,677.97

Batch Description: OCTOBER 2020, ACTIVITY FUND INVOICES Processing Month: 10/2020 Credit Card Vendor ID: End of Fiscal Year Expense Invoices:

Vendor ID: AMAZON AMAZON Invoice Number: 3194664 Amount: 54.04
Description: 1 Check Type: Check Checking Account ID: 5
Sequence: 1 Check Type: Check Checking Account ID: 5
Chart of Account Number Detail Description
05 3200 610 000 4014 0 000 GEL SQUARES SKIN PROTECTION

Vendor ID: BMARIES B. MARIE'S, LLC Invoice Number: 2185 Amount: 127.00
Description: 1 Check Type: Check Checking Account ID: 5
Sequence: 1 Check Type: Check Checking Account ID: 5
Chart of Account Number Detail Description
05 3200 610 000 4120 0 000 FLOWERS FOR HOMECOMING
05 3200 610 000 4230 0 000 PLANT FOR MR. FUSCO FUNERAL

Vendor ID: BOCKBRIAN BOCK, BRIAN Invoice Number: 101420 Amount: 120.00
Description: 1 Check Type: Check Checking Account ID: 5
Sequence: 1 Check Type: Check Checking Account ID: 5
Chart of Account Number Detail Description
05 3200 150 000 4011 0 000 VARSITY FOOTBALL OFFICIALS

Vendor ID: BOEKALEX BOEKA, ALEX Invoice Number: 101420 Amount: 120.00
Description: 1 Check Type: Check Checking Account ID: 5
Sequence: 1 Check Type: Check Checking Account ID: 5
Chart of Account Number Detail Description
05 3200 150 000 4011 0 000 VARSITY FOOTBALL OFFICIALS

Vendor ID: BRAUNMEL BRAUN, MELISSA Invoice Number: 102120 Amount: 120.00
Description: 1 Check Type: Check Checking Account ID: 5
Sequence: 1 Check Type: Check Checking Account ID: 5
Chart of Account Number Detail Description
05 3200 150 000 4012 0 000 JV/VARSITY VOLLEYBALL

Vendor ID: BRAUNMEL BRAUN, MELISSA Invoice Number: 102220 Amount: 100.00
Description: 1 Check Type: Check Checking Account ID: 5
Sequence: 1 Check Type: Check Checking Account ID: 5
Chart of Account Number Detail Description
05 3200 150 000 4012 0 000 VARSITY VOLLEYBALL OFFICIALS

Vendor ID: CLARKLANCE CLARK, LANCE Invoice Number: 100520 Amount: 120.00
Description: 1 Check Type: Check Checking Account ID: 5
Sequence: 1 Check Type: Check Checking Account ID: 5
Chart of Account Number Detail Description
05 3200 150 000 4011 0 000 VARSITY FOOTBALL OFFICIALS

Vendor ID: CUBBYS CUBBY'S Invoice Number: 100820 Amount: 397.44

Description: Sequence: 1 Check Type: Check Checking Account ID: 5 Invoice Date: 09/25/2020 Due Date: 10/23/2020 Status: PP 1099 Amount: 0.00
Chart of Account Number Detail Description Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
05 3200 610 000 4050 0 000 DRINKS FOR HOMECOMING 40.49 N
05 3200 610 000 4040 0 000 PIZZA FOR HOMECOMING DANCE 339.00 N
05 3200 610 000 4120 0 000 GIF CARDS 17.95 N

Vendor ID: DAVIDC DAVID CITY PUBLIC SCHOOL Invoice Number: 100520 Amount: 70.00
Description: Sequence: 1 Check Type: Check Checking Account ID: 5 Invoice Date: 09/24/2020 Due Date: 09/26/2020 Status: PP 1099 Amount: 0.00
Chart of Account Number Detail Description Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
05 3200 890 000 4012 0 000 VARSITY VOLLEYBALL ENTRY FEE FOR INVITE 70.00 N

Vendor ID: EVANSBRIAN EVANS, BRIAN Invoice Number: 103020 Amount: 30.00
Description: Sequence: 1 Check Type: Check Checking Account ID: 5 Invoice Date: 10/29/2020 Due Date: 10/30/2020 Status: PP 1099 Amount: 0.00
Chart of Account Number Detail Description Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
05 3200 150 000 4012 0 000 SUB STATE VOLLEYBALL ADMISSIONS 30.00 N

Vendor ID: EWELLEDSEER EWELL EDUCATIONAL SERVICES Invoice Number: NE211-58657 Amount: 325.00
Description: Sequence: 1 Check Type: Check Checking Account ID: 5 Invoice Date: 10/20/2020 Due Date: 10/31/2020 Status: PP 1099 Amount: 0.00
Chart of Account Number Detail Description Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
05 3200 610 000 4270 0 000 AET RECORD BOOK SUBSCRIPTION 325.00 N

Vendor ID: FUCHS FUCHS, NANCY Invoice Number: 100820 Amount: 140.00
Description: Sequence: 1 Check Type: Check Checking Account ID: 5 Invoice Date: 10/01/2020 Due Date: 10/08/2020 Status: PP 1099 Amount: 140.00
Chart of Account Number Detail Description Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
05 3200 150 000 4012 0 000 VARSITY VOLLEYBALL OFFICIALS 140.00 N

Vendor ID: GASKILLB GASKILL, BRIAN Invoice Number: 101220 Amount: 140.00
Description: Sequence: 1 Check Type: Check Checking Account ID: 5 Invoice Date: 10/01/2020 Due Date: 10/13/2020 Status: PP 1099 Amount: 140.00
Chart of Account Number Detail Description Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
05 3200 150 000 4012 0 000 VARSITY VOLLEYBALL OFFICIALS 140.00 N

Vendor ID: TGLOCK GLOCK, TED Invoice Number: 103020 Amount: 30.00
Description: Sequence: 1 Check Type: Check Checking Account ID: 5 Invoice Date: 10/30/2020 Due Date: 10/30/2020 Status: PP 1099 Amount: 0.00
Chart of Account Number Detail Description Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
05 3200 150 000 4012 0 000 PA ANNOUNCER 30.00 N

Vendor ID: GOLFTEAM GOLF TEAM PRODUCTS Invoice Number: 327094 Amount: 199.00

Description: 10/27/2020 Due Date: 10/31/2020 Status: PP 1099 Amount: 0.00	
Sequence: 1	Check Type: Check
Chart of Account Number	Detail Description
05 3200 610 000 4010 0 000	GIRLS BASKETBALL COACHES BBALL CAMP
Checking Account ID: 5	Checking Account ID: 5
Cost Center ID	Detail Amount
	199.00
	N
	In Full
Vendor ID: GROSCELIZA GROSC, ELIZABETH	
Description: 10/01/2020 Due Date: 10/13/2020 Status: PP 1099 Amount: 60.00	
Sequence: 1	Check Type: Check
Chart of Account Number	Detail Description
05 3200 150 000 4012 0 000	JR HIGH VOLLEYBALL OFFICIALS
Checking Account ID: 5	Checking Account ID: 5
Cost Center ID	Detail Amount
	60.00
	60.00 N
	In Full
Vendor ID: GROSCELIZA GROSC, ELIZABETH	
Description: 10/01/2020 Due Date: 10/12/2020 Status: PP 1099 Amount: 60.00	
Sequence: 1	Check Type: Check
Chart of Account Number	Detail Description
05 3200 150 000 4012 0 000	JR HIGH VOLLEYBALL OFFICIALS
Checking Account ID: 5	Checking Account ID: 5
Cost Center ID	Detail Amount
	60.00
	60.00 N
	In Full
Vendor ID: HADLEY HADLEY-BRAITHWAIT	
Description: 09/30/2020 Due Date: 10/15/2020 Status: PP 1099 Amount: 0.00	
Sequence: 1	Check Type: Check
Chart of Account Number	Detail Description
05 3200 610 000 4020 0 000	CANDY FOR CONCESSION
Checking Account ID: 5	Checking Account ID: 5
Cost Center ID	Detail Amount
	190.80
	N
	In Full
Vendor ID: HALLNATHAN HALL, NATHAN	
Description: 10/01/2020 Due Date: 10/05/2020 Status: PP 1099 Amount: 120.00	
Sequence: 1	Check Type: Check
Chart of Account Number	Detail Description
05 3200 150 000 4011 0 000	VARSIY FOOTBALL OFFICIALS
Checking Account ID: 5	Checking Account ID: 5
Cost Center ID	Detail Amount
	120.00
	120.00 N
	In Full
Vendor ID: HARMANMARK HARMAN, MARK	
Description: 10/01/2020 Due Date: 10/05/2020 Status: PP 1099 Amount: 120.00	
Sequence: 1	Check Type: Check
Chart of Account Number	Detail Description
05 3200 150 000 4011 0 000	VARSIY FOOTBALL OFFICIALS
Checking Account ID: 5	Checking Account ID: 5
Cost Center ID	Detail Amount
	120.00
	120.00 N
	In Full
Vendor ID: HARSTICKJ HARSTICK, JASON	
Description: 10/29/2020 Due Date: 10/30/2020 Status: PP 1099 Amount: 88.85	
Sequence: 1	Check Type: Check
Chart of Account Number	Detail Description
05 3200 150 000 4012 0 000	SUB STATE VOLLEYBALL OFFICIALS
Checking Account ID: 5	Checking Account ID: 5
Cost Center ID	Detail Amount
	88.85
	88.85 N
	In Full
Vendor ID: HYVEE HY VEE	
Description: 11/01/2020 Due Date: 11/01/2020 Status: PP 1099 Amount: 0.00	
Sequence: 1	Check Type: Check
Chart of Account Number	Detail Description
05 3200 150 000 4012 0 000	SUB STATE VOLLEYBALL OFFICIALS
Checking Account ID: 5	Checking Account ID: 5
Cost Center ID	Detail Amount
	0.00
	0.00 N
	In Full

Chart of Account Number
05 3200 610 000 4012 0 000
05 3200 610 000 4230 0 000

Detail Description
FLOWERS FOR SENIOR NIGHT
ROLLS FOR STAFF MEETING

Detail Amount
45.00
19.98

Cost Center ID
N
N

In Full

Vendor ID: INKED INKED SCREEN PRINTING AND APPAREL

Description:
Sequence: 1 Check Type: Check
Chart of Account Number
05 3200 610 000 4120 0 000

Checking Account ID:
STUDENT COUNCIL T-SHIRTS

Invoice Date: 09/30/2020
Check Number: 11931
Detail Amount
460.00

Invoice Number: 1004113
Status: PP
Check Date: 10/13/2020
Asset/Asset Tag
N

Amount:
460.00

Vendor ID: JOHNSONRUS JOHNSON, RUSSELL

Description:
Sequence: 1 Check Type: Check
Chart of Account Number
05 3200 150 000 4011 0 000

Checking Account ID:
VARSITY FOOTBALL OFFICIALS

Invoice Date: 10/01/2020
Check Number: 11904
Detail Amount
120.00

Invoice Number: 100520
Status: PP
Check Date: 10/05/2020
Asset/Asset Tag
N

Amount:
120.00

Vendor ID: KAY KAY, CHIP

Description:
Sequence: 1 Check Type: Check
Chart of Account Number
05 3200 150 000 4012 0 000

Checking Account ID:
SUB STATE VOLLEYBALL SCORE CLOCK

Invoice Date: 10/29/2020
Check Number: 11959
Detail Amount
30.00

Invoice Number: 103020
Status: PP
Check Date: 10/30/2020
Asset/Asset Tag
N

Amount:
30.00

Vendor ID: KAYJEANNIE KAY, JEANNIE

Description:
Sequence: 1 Check Type: Check
Chart of Account Number
05 3200 150 000 4012 0 000

Checking Account ID:
SUB STATE VOLLEYBALL LIBERO TRACKER

Invoice Date: 10/29/2020
Check Number: 11960
Detail Amount
30.00

Invoice Number: 103020
Status: PP
Check Date: 10/30/2020
Asset/Asset Tag
N

Amount:
30.00

Vendor ID: LITANIA LITANIA SPORTS GROUP

Description:
Sequence: 1 Check Type: Check
Chart of Account Number
05 3200 610 000 4012 0 000

Checking Account ID:
WORM DRIVE

Invoice Date: 09/18/2020
Check Number: 11926
Detail Amount
336.48

Invoice Number: 529477
Status: PP
Check Date: 10/12/2020
Asset/Asset Tag
N

Amount:
336.48

Vendor ID: LUTZACHAR LUTZ, ZACHARY

Description:
Sequence: 1 Check Type: Check
Chart of Account Number
05 3200 150 000 4011 0 000

Checking Account ID:
VARSITY FOOTBALL OFFICIALS

Invoice Date: 10/09/2020
Check Number: 11934
Detail Amount
120.00

Invoice Number: 101420
Status: PP
Check Date: 10/14/2020
Asset/Asset Tag
N

Amount:
120.00

Vendor ID: MENARDSLIN MENARDS

Description:
Sequence: 1 Check Type: Check
Chart of Account Number

Checking Account ID:
VARSITY FOOTBALL OFFICIALS

Invoice Date: 09/20/2020
Check Number: 11917
Detail Amount
184.98

Invoice Number: 25793
Status: PP
Check Date: 10/08/2020
Asset/Asset Tag
N

Amount:
184.98

05 3200 610 000 4160 0 000 SUPPLIES FOR WOODS CLASS PROJECTS

184.98 N

Vendor ID: MITCHELLM MITCHELL, MIKE

Amount: 120.00

Description: PO Number: Invoice Number: 100520 Amount: 120.00
Sequence: 1 Check Type: Check Invoice Date: 10/01/2020 Due Date: 10/05/2020 Status: PP 1099 Amount: 120.00
Chart of Account Number Check Number: 11906 Check Date: 10/05/2020
05 3200 150 000 4011 0 000 Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
05 3200 150 000 4011 0 000 VARSITY FOOTBALL OFFICIALS 120.00 120.00 N

Vendor ID: MONAHANSEA MONAHAN, SEAN

Amount: 120.00

Description: PO Number: Invoice Number: 101420 Amount: 120.00
Sequence: 1 Check Type: Check Invoice Date: 10/09/2020 Due Date: 10/15/2020 Status: PP 1099 Amount: 120.00
Chart of Account Number Check Number: 11936 Check Date: 10/14/2020
05 3200 150 000 4011 0 000 Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
05 3200 150 000 4011 0 000 VARSITY FOOTBALL OFFICIALS 120.00 120.00 N

Vendor ID: NSAA NE SCHOOL ACTIVITY ASSOCIATION

Amount: 35.00

Description: PO Number: Invoice Number: 101420 Amount: 35.00
Sequence: 1 Check Type: Check Invoice Date: 10/14/2020 Due Date: 10/14/2020 Status: PP 1099 Amount: 0.00
Chart of Account Number Check Number: 11932 Check Date: 10/14/2020
05 3200 890 000 4010 0 000 Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
05 3200 890 000 4010 0 000 DISTRICT II AD PROPOSAL MEETING ENTRY 35.00 N

Vendor ID: NEMFCA NEBRASKA EIGHT MAN FOOTBALL COACHES ASSOCIATION

Amount: 75.00

Description: PO Number: Invoice Number: 102020 Amount: 75.00
Sequence: 1 Check Type: Check Invoice Date: 10/01/2020 Due Date: 10/20/2020 Status: PP 1099 Amount: 0.00
Chart of Account Number Check Number: 11941 Check Date: 10/20/2020
05 3200 890 000 4011 0 000 Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
05 3200 890 000 4011 0 000 MEMBERSHIP OF 8 MAN COACHES ASSOCIATION 75.00 N

Vendor ID: NEFFAASSOC NEBRASKA FFA ASSOCIATION

Amount: 25.00

Description: PO Number: Invoice Number: 102020 Amount: 25.00
Sequence: 1 Check Type: Check Invoice Date: 10/09/2020 Due Date: 10/15/2020 Status: PP 1099 Amount: 0.00
Chart of Account Number Check Number: 11940 Check Date: 10/20/2020
05 3200 610 000 4270 0 000 Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
05 3200 610 000 4270 0 000 STATE FAIR CHAPTER FEE 25.00 N

Vendor ID: NELANDDIST NEBRASKA LAND DISTRIBUTORS

Amount: 128.00

Description: PO Number: Invoice Number: 128448 Amount: 128.00
Sequence: 1 Check Type: Check Invoice Date: 10/01/2020 Due Date: 10/30/2020 Status: PP 1099 Amount: 0.00
Chart of Account Number Check Number: 11913 Check Date: 10/08/2020
05 3200 610 000 4020 0 000 Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
05 3200 610 000 4020 0 000 DR. PEPPER PRODUCTS 128.00 N

Vendor ID: NIENHUESER NIENHUESER, KATE

Amount: 30.00

Description: PO Number: Invoice Number: 103020 Amount: 30.00
Sequence: 1 Check Type: Check Invoice Date: 10/29/2020 Due Date: 10/30/2020 Status: PP 1099 Amount: 30.00
Chart of Account Number Check Number: 11962 Check Date: 10/30/2020
05 3200 150 000 4012 0 000 Detail Description Cost Center ID Detail Amount 1099 Detail Amount Asset/Asset Tag In Full
05 3200 150 000 4012 0 000 SUB STATE VOLLEYBALL LINES 30.00 N

Vendor ID: OSBORNZACH	OSBORN, ZACHARY	PO Number:	Invoice Number: 101420	Amount:	120.00
Description:		Invoice Date:	10/09/2020	Due Date:	10/15/2020
Sequence: 1	Check Type: Check	Checking Account ID:		Status: PP	1099 Amount: 120.00
<u>Chart of Account Number</u>	<u>Detail Description</u>	5	11937	Check Date:	10/14/2020
05 3200 150 000 4011 0 000	VARSITY FOOTBALL OFFICIALS	<u>Cost Center ID</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
			120.00		120.00 N
Vendor ID: PEPSI	PEPSI COLA CO.	PO Number:	Invoice Number: 31349805	Amount:	413.03
Description:		Invoice Date:	09/30/2020	Due Date:	10/30/2020
Sequence: 1	Check Type: Check	Checking Account ID:		Status: PP	1099 Amount: 0.00
<u>Chart of Account Number</u>	<u>Detail Description</u>	5	11914	Check Date:	10/08/2020
05 3200 610 000 4020 0 000	PEPSI PRODUCTS	<u>Cost Center ID</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
			413.03		413.03 N
Vendor ID: PINNAC	PINNACLE BANK-SHELBY	PO Number:	Invoice Number: 101220	Amount:	509.74
Description:		Invoice Date:	09/09/2020	Due Date:	10/22/2020
Sequence: 1	Check Type: Check	Checking Account ID:		Status: PP	1099 Amount: 0.00
<u>Chart of Account Number</u>	<u>Detail Description</u>	5	11929	Check Date:	10/12/2020
05 3200 610 000 4020 0 000	TORTILLA CHIPS	<u>Cost Center ID</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 610 000 4190 0 000	SCRIPTS		59.94		
			449.80		
Vendor ID: PLAYSRIPT	PLAYSCRIPTS, INC.	PO Number:	Invoice Number: 2232139	Amount:	75.00
Description:		Invoice Date:	10/09/2020	Due Date:	11/06/2020
Sequence: 1	Check Type: Check	Checking Account ID:		Status: PP	1099 Amount: 0.00
<u>Chart of Account Number</u>	<u>Detail Description</u>	5	11930	Check Date:	10/12/2020
05 3200 610 000 4190 0 000	VIDEO LICENSE FOR CRC ONE ACT	<u>Cost Center ID</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
			75.00		
Vendor ID: POTTER	POTTER, THERESA	PO Number:	Invoice Number: 103020	Amount:	30.00
Description:		Invoice Date:	10/29/2020	Due Date:	10/30/2020
Sequence: 1	Check Type: Check	Checking Account ID:		Status: PP	1099 Amount: 0.00
<u>Chart of Account Number</u>	<u>Detail Description</u>	5	11961	Check Date:	10/30/2020
05 3200 150 000 4012 0 000	SUB STATE VOLLEYBALL LINES	<u>Cost Center ID</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
			30.00		
Vendor ID: PREMIER	PREMIER SPORTS ASSOCIATION	PO Number:	Invoice Number: 102620	Amount:	40.00
Description:		Invoice Date:	10/01/2020	Due Date:	10/30/2020
Sequence: 1	Check Type: Check	Checking Account ID:		Status: PP	1099 Amount: 0.00
<u>Chart of Account Number</u>	<u>Detail Description</u>	5	11953	Check Date:	10/26/2020
05 3200 150 000 4011 0 000	SCHEDULING OFFICIALS FOR FOOTBALL	<u>Cost Center ID</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
			40.00		
Vendor ID: RCPITSTOP	RC PIT STOP	PO Number:	Invoice Number: 100820	Amount:	619.00
Description:		Invoice Date:	09/25/2020	Due Date:	10/15/2020
Sequence: 1	Check Type: Check	Checking Account ID:		Status: PP	1099 Amount: 0.00
<u>Chart of Account Number</u>	<u>Detail Description</u>	5	11912	Check Date:	10/08/2020
05 3200 610 000 4080 0 000	PIZZA FOR HOMECOMING	<u>Cost Center ID</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>	<u>In Full</u>
05 3200 610 000 4050 0 000	PIZZA FOR HOMECOMING		140.00		
05 3200 610 000 4060 0 000	PIZZA FOR HOMECOMING		100.00		
			119.00		

05 3200 610 000 4010 0 000 HOMECOMING PIZZA MIDDLE SCHOOL

Vendor ID: REIDMILLER REIDMILLER, AARON
Description: 260.00 N
Sequence: 1 Check Type: Check Invoice Number: 100520 Amount: 250.00
Chart of Account Number Detail Description Status: PP 1099 Amount: 250.00
05 3200 150 000 4011 0 000 JV FOOTBALL OFFICIALS
Checking Account ID: 5
Invoice Date: 10/01/2020 Due Date: 11902 Check Date: 10/05/2020
Cost Center ID: 250.00 N
Detail Amount 1099 Detail Amount Asset/Asset Tag In Full

Vendor ID: REIDMILLER REIDMILLER, AARON
Description: 225.00 N
Sequence: 1 Check Type: Check Invoice Number: 10052020 Amount: 225.00
Chart of Account Number Detail Description Status: PP 1099 Amount: 225.00
05 3200 150 000 4011 0 000 JR HIGH FOOTBALL OFFICIALS
Checking Account ID: 5
Invoice Date: 10/01/2020 Due Date: 11901 Check Date: 10/05/2020
Cost Center ID: 225.00 N
Detail Amount 1099 Detail Amount Asset/Asset Tag In Full

Vendor ID: REIDMILLER REIDMILLER, AARON
Description: 250.00 N
Sequence: 1 Check Type: Check Invoice Number: 101220 Amount: 250.00
Chart of Account Number Detail Description Status: PP 1099 Amount: 250.00
05 3200 150 000 4011 0 000 JV FOOTBALL OFFICIALS
Checking Account ID: 5
Invoice Date: 10/01/2020 Due Date: 11919 Check Date: 10/12/2020
Cost Center ID: 250.00 N
Detail Amount 1099 Detail Amount Asset/Asset Tag In Full

Vendor ID: RSCHOOL RSCHOOLTODAY
Description: 300.00 N
Sequence: 1 Check Type: Check Invoice Number: 52854 Amount: 300.00
Chart of Account Number Detail Description Status: PP 1099 Amount: 0.00
05 3200 610 000 4010 0 000 RSCHOOL CONTRACT PROGRAM
Checking Account ID: 5
Invoice Date: 04/17/2020 Due Date: 11952 Check Date: 10/26/2020
Cost Center ID: 300.00 N
Detail Amount 1099 Detail Amount Asset/Asset Tag In Full

Vendor ID: SALMENTIM SALMEN, TIMOTHY
Description: 140.00 N
Sequence: 1 Check Type: Check Invoice Number: 100820 Amount: 140.00
Chart of Account Number Detail Description Status: PP 1099 Amount: 140.00
05 3200 150 000 4012 0 000 VARSITY VOLLEYBALL OFFICIALS
Checking Account ID: 5
Invoice Date: 10/01/2020 Due Date: 11915 Check Date: 10/08/2020
Cost Center ID: 140.00 N
Detail Amount 1099 Detail Amount Asset/Asset Tag In Full

Vendor ID: SANDERAMY SANDER, AMY
Description: 60.00 N
Sequence: 1 Check Type: Check Invoice Number: 101220 Amount: 60.00
Chart of Account Number Detail Description Status: PP 1099 Amount: 0.00
05 3200 150 000 4012 0 000 JR HIGH VOLLEYBALL OFFICIALS
Checking Account ID: 5
Invoice Date: 10/01/2020 Due Date: 11922 Check Date: 10/12/2020
Cost Center ID: 60.00 N
Detail Amount 1099 Detail Amount Asset/Asset Tag In Full

Vendor ID: SANDERAMY SANDER, AMY
Description: 60.00 N
Sequence: 1 Check Type: Check Invoice Number: 10122020 Amount: 60.00
Chart of Account Number Detail Description Status: PP 1099 Amount: 0.00
05 3200 150 000 4012 0 000 JR. HIGH VOLLEYBALL OFFICIALS
Checking Account ID: 5
Invoice Date: 10/01/2020 Due Date: 11920 Check Date: 10/12/2020
Cost Center ID: 60.00 N
Detail Amount 1099 Detail Amount Asset/Asset Tag In Full

Vendor ID: SCHIEL SCHIEFELBEIN, DAN
Description: 88.85 N
Sequence: 1 Check Type: Check Invoice Number: 103020 Amount: 88.85
Chart of Account Number Detail Description Status: PP 1099 Amount: 0.00
05 3200 150 000 4012 0 000 JR. HIGH VOLLEYBALL OFFICIALS
Checking Account ID: 5
Invoice Date: 10/01/2020 Due Date: 11920 Check Date: 10/12/2020
Cost Center ID: 88.85 N
Detail Amount 1099 Detail Amount Asset/Asset Tag In Full

Invoice Listing - Detail

Description:	Invoice Date:	10/29/2020	Due Date:	10/30/2020	Status:	PP	1099 Amount:	0.00
Sequence: 1	Check Type:	Check	Checking Account ID:	5	Check Number:	11956	Check Date:	10/30/2020
<u>Chart of Account Number</u>	<u>Detail Description</u>		<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>		<u>In Full</u>	
05 3200 150 000 4012 0 000	SUB STATE VOLLEYBALL OFFICIALS		88.85		N			
Vendor ID: SMITHKEN	SMITH, KENNETH	PO Number:	Invoice Number:	101220	Amount:			140.00
Description:	Invoice Date:	10/01/2020	Due Date:	10/13/2020	Status:	PP	1099 Amount:	140.00
Sequence: 1	Check Type:	Check	Checking Account ID:	5	Check Number:	11924	Check Date:	10/13/2020
<u>Chart of Account Number</u>	<u>Detail Description</u>		<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>		<u>In Full</u>	
05 3200 150 000 4012 0 000	VARSITY VOLLEYBALL OFFICIALS		140.00		N			
Vendor ID: LUNCHPRO	SRC LUNCH PROGRAM	PO Number:	Invoice Number:	10212076.28	Amount:			76.28
Description:	Invoice Date:	09/24/2020	Due Date:	10/22/2020	Status:	PP	1099 Amount:	0.00
Sequence: 1	Check Type:	Check	Checking Account ID:	5	Check Number:	11943	Check Date:	10/21/2020
<u>Chart of Account Number</u>	<u>Detail Description</u>		<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>		<u>In Full</u>	
05 3200 610 000 4270 0 000	CONDIMENTS FOR FFA BURGER BASH		76.28		N			
Vendor ID: TROFHOLZTU	TROFHOLZ, TURNER	PO Number:	Invoice Number:	103020	Amount:			50.00
Description:	Invoice Date:	10/30/2020	Due Date:	10/30/2020	Status:	PP	1099 Amount:	0.00
Sequence: 1	Check Type:	Check	Checking Account ID:	5	Check Number:	11964	Check Date:	11/30/2020
<u>Chart of Account Number</u>	<u>Detail Description</u>		<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>		<u>In Full</u>	
05 3200 150 000 4012 0 000	HOSTING NSAA EVENT		50.00		N			
Vendor ID: VALENTIN	VALENTINO'S	PO Number:	Invoice Number:	1676	Amount:			478.00
Description:	Invoice Date:	09/29/2020	Due Date:	10/08/2020	Status:	PP	1099 Amount:	0.00
Sequence: 1	Check Type:	Check	Checking Account ID:	5	Check Number:	11910	Check Date:	10/08/2020
<u>Chart of Account Number</u>	<u>Detail Description</u>		<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>		<u>In Full</u>	
05 3200 610 000 4020 0 000	PIZZA FOR CONCESSION		168.00		N			
05 3200 610 000 4230 0 000	DINNER FOR STAFF ON PTC DAY		310.00		N			
Vendor ID: VALENTIN	VALENTINO'S	PO Number:	Invoice Number:	1696, 1672, 1694	Amount:			588.00
Description:	Invoice Date:	09/25/2020	Due Date:	10/15/2020	Status:	PP	1099 Amount:	0.00
Sequence: 1	Check Type:	Check	Checking Account ID:	5	Check Number:	11938	Check Date:	10/14/2020
<u>Chart of Account Number</u>	<u>Detail Description</u>		<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>		<u>In Full</u>	
05 3200 610 000 4020 0 000	PIZZA		588.00		N			
Vendor ID: VALENTIN	VALENTINO'S	PO Number:	Invoice Number:	1699	Amount:			126.00
Description:	Invoice Date:	10/15/2020	Due Date:	10/30/2020	Status:	PP	1099 Amount:	0.00
Sequence: 1	Check Type:	Check	Checking Account ID:	5	Check Number:	11947	Check Date:	10/21/2020
<u>Chart of Account Number</u>	<u>Detail Description</u>		<u>Detail Amount</u>	<u>1099 Detail Amount</u>	<u>Asset/Asset Tag</u>		<u>In Full</u>	
05 3200 610 000 4020 0 000	PIZZA		126.00		N			
Vendor ID: VALENTINO	VALENTINO'S	PO Number:	Invoice Number:	1709	Amount:			98.00
Description:	Invoice Date:	10/22/2020	Due Date:	11/05/2020	Status:	PP	1099 Amount:	0.00
Sequence: 1	Check Type:	Check	Checking Account ID:	5	Check Number:	11954	Check Date:	10/26/2020

Chart of Account Number
05 3200 610 000 4020 0 000

Detail Description
PIZZA

Cost Center ID
98.00

Detail Amount 1099 Detail Amount Asset/Asset Tag
98.00 N

Vendor ID: VARSITY VARSITY SPIRIT FASHIONS

Description:
Sequence: 1 Check Type: Check
Chart of Account Number
05 3200 610 000 4130 0 000

Detail Description
DANCE UNIFORMS

PO Number:
Invoice Date: 08/31/2020 Due Date: 10/31/2020 Status: PP 1099 Amount: 0.00
Check Number: 11944 Check Date: 10/21/2020
Cost Center ID
Detail Amount 1099 Detail Amount Asset/Asset Tag
3,486.90 N

Invoice Number: 70001264
Amount: 3,486.90

Vendor ID: VAVRINAPAM VAVRINA, PAMELA

Description:
Sequence: 1 Check Type: Check
Chart of Account Number
05 3200 150 000 4012 0 000

Detail Description
JV VARSITY VOLLEYBALL OFFICIALS

PO Number:
Invoice Date: 10/15/2020 Due Date: 10/22/2020 Status: PP 1099 Amount: 130.00
Check Number: 11945 Check Date: 10/21/2020
Cost Center ID
Detail Amount 1099 Detail Amount Asset/Asset Tag
130.00 N

Invoice Number: 102120
Amount: 130.00

Vendor ID: VAVRINAPAM VAVRINA, PAMELA

Description:
Sequence: 1 Check Type: Check
Chart of Account Number
05 3200 150 000 4012 0 000

Detail Description
VARSITY VOLLEYBALL OFFICIALS

PO Number:
Invoice Date: 10/16/2020 Due Date: 10/22/2020 Status: PP 1099 Amount: 100.00
Check Number: 11949 Check Date: 10/22/2020
Cost Center ID
Detail Amount 1099 Detail Amount Asset/Asset Tag
100.00 N

Invoice Number: 102220
Amount: 100.00

Vendor ID: WALMAR WAL-MART

Description:
Sequence: 1 Check Type: Check
Chart of Account Number
05 3200 610 000 4040 0 000

Detail Description
WATER

PO Number:
Invoice Date: 10/01/2020 Due Date: 10/30/2020 Status: PP 1099 Amount: 0.00
Check Number: 11950 Check Date: 10/22/2020
Cost Center ID
Detail Amount 1099 Detail Amount Asset/Asset Tag
40.46 N

Invoice Number: 102220
Amount: 88.54

Vendor ID: WAYNE WAYNE STATE COLLEGE

Description:
Sequence: 1 Check Type: Check
Chart of Account Number
05 3200 610 000 4120 0 000

Detail Description
ROLLS, CRACKERS CANDY, CUTLERY

PO Number:
Invoice Date: 09/30/2020 Due Date: 10/15/2020 Status: PP 1099 Amount: 0.00
Check Number: 11928 Check Date: 10/12/2020
Cost Center ID
Detail Amount 1099 Detail Amount Asset/Asset Tag
30.00 N

Invoice Number: 101220
Amount: 30.00

Batch 1099 Total: 3,173.85 Batch Total: 13,183.91
Report 1099 Total: 3,173.85 Report Total: 13,183.91

November: Act. Director's Report

1. SRC hosted a District Final game on Oct. 31 between Lutheran High Northeast and Freeman. A huge thank you to everyone who helped and made it a success!

2. Winter sport practices for high school start the 16th - Middle school practices have started on the 9th - Winter Participation numbers
 - a. Girls Basketball - 17
 - b. Boys Basketball - 16
 - c. Wrestling - 7
 - d. Unified Bowling - 10
 - e. Jr. High Boys Basketball - 9 (Total grows to 14 wrestling)
 - f. Jr. High Girls Basketball - 16
 - g. Jr. High Wrestling - 7
 - h. One Act - 17 cast 10 crewHigh school numbers are a lower (-7)
 - 42% of high school students are in a sport
 - About 67% of high school students are in an activity/sportMiddle school numbers are up (+9)
 - 60% if 7th and 8th graders are in a sport

3. HS & MS School Wrestling
 - a. MS - Lost Dorchester Invite
 - b. Scheduling will be changing continuously by replacing Invites who are reducing numbers
 - c. Pierce Invite will split to two hosts - Pierce will host half the times, SRC will host other half (Jan. 2)
 - d. SRC will host a wrestling sub-district on Sat. Feb. 6

4. HS and MS Basketball
 - a. No Changes to schedule yet.

5. One-Act Public Performance - Nov. 24 - 7:30 pm (West Gym)

5. Congrats to Maddie Hopwood, Kira Pavlik, and Colin Wingard - Local Believers and Achievers Winners

Elementary Principal's Report
S-RC School Board Meeting
November 16, 2020

Current Elementary Numbers

PK3 - 12; PK4 - 14; K - 27; First - 33; Second - 27; Third - 26; Fourth - 29; Fifth - 21

On October 15th, Mr. Bobolz and I attended an all day Principal PD at ESU7 which featured Matt Townsley and training and discussion of Standards-Based Grading. The overall definition that I took away from this training was to understand that S-BG is where teachers communicate goals of learning rather than tasks. In other words, learning is communicated in relation to the course outcomes rather than the activities (homework, quiz, project, essay, etc.) This demonstrates the learning outcomes and grading is then based on what is learned not the activities. Basically, it identifies the student's strengths and weaknesses relative to the standards of the course. It's something that has been presented at past NDE Days and other conferences we've attended and may be the direction districts take in the future. It takes the grading system we are used to (A, B, C, D, F) and transfers it to a 1, 2, 3, 4 based on student's demonstration of understanding the state standards.

Following a meeting on October 19th, a schedule for the Reading Specialist (Mrs. Bobolz) was established. Based on MAP and Acadience scores, students were considered for additional assistance in RLA. In addition to teacher 6, 7, and 8 reading, Mrs. Bobolz is teaching a section of 3rd grade reading, taking a section of 3rd grade Title I to make the Title I group smaller and provide more hands-on learning, and working with 3rd and 4th grade students who require additional RLA interventions.

The elementary's Book-It assembly was held on November 2nd in the South Gym. Classes practiced Social Distancing. Top readers for the month were recognized. Mrs. Willis has packaged up the rewards for students to be Covid-friendly.

The Crisis Team participated in Psychological First Aid for Schools training on Tuesday, October 10. Due to no school, the team watched from various locations; however, we all participated in Break-out Sessions together and used the Field Operations Guide to work together, in how we would respond to various traumatic scenarios. The purpose of this training is to assist students, families, school personnel, and community members in the immediate aftermath of an emergency. It's designed to help reduce the initial stress caused by emergency situations.

I learned, after riding a school bus home on October 11th, that elementary students think it's very cool to have the principal on the bus. MS/HS look at you suspiciously and wonder what you're doing.

Submitted by Mrs. Glock

**1. Fall 2020 MAP Results Overview-
Class Reports**

Lo/Lo Avg- %ile 1-40

Avg/HiAvg/Hi- %ile- 41-99

Math

6th- Average RIT- 208.5/214.7 (Norm)

of students Lo/Lo Avg- 17

of students Avg/Hi Avg- 20

7th- Average RIT- 217.1/220.2 (Norm)

of students Lo/Lo Avg- 14

#of students Avg/Hi Avg/Hi- 16

8th- Average RIT- 219.6/224.9 (Norm)

of students Lo/Lo Avg- 10

#of students Avg/Hi Avg/Hi- 14

9th- Average RIT- 227.5/226.4 (Norm)

of students Lo/Lo Avg- 7

of students Avg/Hi Avg/Hi- 22

10th- Average RIT-234.3/229.1 (Norm)

of students Lo/Lo Avg- 7

of students Avg/Hi Avg/Hi- 19

11th- Average RIT- 244

of students Lo/Lo Avg- 3

of students Avg/Hi Avg/Hi- 22

ELA- Reading

6th- Average RIT- 208.6/210.2 (Norm)

of students Lo/Lo Avg- 13

#of students Avg/Hi Avg/Hi- 24

7th- Average RIT- 214.2/214.2 (Norm)

of students Lo/Lo Avg- 12

#of students Avg/Hi Avg/Hi- 19

8th- Average RIT- 217/218 (Norm)

of students Lo/Lo Avg- 6

#of students Avg/Hi Avg/Hi- 18

9th- Average RIT- 221.7/218.9 (Norm)

of students Lo/Lo Avg- 7

of students Avg/Hi Avg/Hi- 22

ELA- Language Usage

6th- Average RIT- 206/209.4 (Norm)

of students Lo/Lo Avg- 14

#of students Avg/Hi Avg/Hi- 23

7th- Average RIT-212.5/212.6 (Norm)

of students Lo/Lo Avg- 9

#of students Avg/Hi Avg/Hi- 21

8th- Average RIT- 214/215.5 (Norm)

of students Lo/Lo Avg- 7

#of students Avg/Hi Avg/Hi- 17

9th- Average RIT- 217.9/216.7 (Norm)

of students Lo/Lo Avg- 7

of students Avg/Hi Avg/Hi- 22

10th- Average RIT-219.5/218.8 (Norm)

of students Lo/Lo Avg- 8

of students Avg/Hi Avg/Hi- 18

11th- Average RIT- 228.7

of students Lo/Lo Avg- 6

of students Avg/Hi Avg/Hi- 19

Science

6th- Average RIT- 202.6/203.9 (Norm)

of students Lo/Lo Avg- 12

#of students Avg/Hi Avg/Hi- 25

7th- Average RIT- 207.8/206.6 (Norm)

of students Lo/Lo Avg- 8

#of students Avg/Hi Avg/Hi- 23

8th- Average RIT- 211.2/209.6 (Norm)

of students Lo/Lo Avg- 4

#of students Avg/Hi Avg/Hi- 20

9th- Average RIT- 216.9/211.4 (Norm)

of students Lo/Lo Avg- 7

of students Avg/Hi Avg/Hi- 22

10th- Average RIT- 215.4/213.2 (Norm)

of students Lo/Lo Avg- 8

of students Avg/Hi Avg/Hi- 18

11th- Average RIT- 223

10th- Average RIT- 223/221.5 (Norm)
of students Lo/Lo Avg- 5
of students Avg/Hi Avg/Hi- 21

11th- Average RIT- 228.7
of students Lo/Lo Avg- 6
#of students Avg/Hi Avg/Hi- 19

2. October Husky Recognition Rally

The October Husky Recognition Rally was held on Friday, October 30th in the South gym. The students of the month were announced and recognized during the rally. Teachers and staff members nominate students who best demonstrate any of the 4 S-RC pillars- integrity, innovation, accountability, or service. These students received a certificate, a SOM t-shirt, and lunch on the principal. Congratulations to these students on their outstanding work!

October Students of the month



BackRow-Left to Right: Ryan Graver(9th), Hunter Long(12th), Laura Velasco(11th), Taryn Fischbach(10th)

Front Row- Left to Right: Karmen Karpisek(8th), Alexis Wetjen(7th), Taylor Morrison(6th)

Believers and Achievers Student Recognition

Every year the NSAA likes to recognize students in Nebraska for their excellence in academics and participation in NSAA activities. Students who show a commitment to citizenship, school involvement and community projects have been honored in the Believers and Achievers program. This year, Maddie Hopwood, Kira Pavlik, and Colin Wingard have been selected as Shelby-Rising City's winners for the year of 2020. All these students have maintained a GPA above 3.5, participated in NSAA activities, and have been active within the community. These students have all been selected as local winners. Congratulations to Maddie, Kira, and Colin!



3. October Staff of the Month



Accountability- Jennifer Bobolz
Innovation- Lynn Blex
Integrity- Theresa Potter
Service- Sandy Voss

4. Veteran's Day Wreaths

Each advisory made a wreath for a veteran from Shelby or Rising City. They also created a 'Thank You' card, which was signed by each advisory member. These wreaths were delivered to each veteran last week. The students did a great job!



NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

2019-2020 AFR SUMMARY REPORT

72-0032-000 - SHELBY - RISING CITY PUBLIC SCHOOLS

District Approved on 11/2/2020

GENERAL FUND RECEIPTS

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
Local Sources:		
01-1-01100-000	TAXES LEVIED/ASSESSED BY THE SCHOOL DISTRICT	\$4,792,107.00
01-1-01115-000	CARLINE TAXES	\$2,628.00
01-1-01120-000	PUBLIC POWER DISTRICT SALES TAXES	\$33,458.00
01-1-01125-000	MOTOR VEHICLE TAXES	\$250,032.00
01-1-01140-000	PENALTIES AND INTEREST ON TAXES (LEVIED/ASSESSED BY SCHOOL DISTRICTS/ESU)	\$8,676.00
01-1-01370-000	PRESCHOOL TUITION AND FEES	\$4,867.00
01-1-01420-000	TRANSPORTATION FEES FROM OTHER GOVERNMENTAL SOURCES WITHIN THE STATE	\$466.00
01-1-01510-000	INTEREST ON INVESTMENTS	\$11,369.00
01-1-01911-000	OTHER LOCAL LICENSE FEES	\$600.00
01-1-01925-000	OTHER CATEGORICAL GRANTS FROM CORPORATIONS AND OTHER PRIVATE INTERESTS	\$500.00
01-1-01951-000	OTHER MISCELLANEOUS REVENUES FROM OTHER SCHOOL DISTRICTS WITHIN THE STATE	\$55,761.00
01-1-01955-000	OTHER POSTSECONDARY RECEIPTS	\$14,125.00
01-1-01990-000	OTHER MISCELLANEOUS LOCAL REVENUE	\$10,383.00
01-1-01000-000	TOTAL REVENUE FROM LOCAL SOURCES	\$5,184,972.00
Intermediate Sources:		
01-1-02110-000	COUNTY FINES AND LICENSE FEES	\$18,511.00
01-1-02210-000	ESU RECEIPTS	\$257.00
01-1-02000-000	TOTAL COUNTY AND ESU RECEIPTS	\$18,768.00
State Sources:		
01-1-03110-000	STATE AID	\$509,393.00
01-1-03120-000	SPED (SCHOOL AGE)	\$243,384.00
01-1-03125-000	SPED TRANSPORTATION (SCHOOL AGE)	\$2,916.00
01-1-03130-000	HOMESTEAD EXEMPTION	\$36,520.00
01-1-03131-000	PROPERTY TAX CREDIT	\$477,927.00
01-1-03132-000	PERSONAL PROPERTY TAX CREDIT	\$17,884.00
01-1-03180-000	PRO-RATE MOTOR VEHICLE	\$10,466.00

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01-1-03400-000	STATE APPORTIONMENT	\$47,957.00
01-1-03512-000	DISTANCE EDUCATION INCENTIVE PAYMENTS	\$845.00
01-1-03535-000	PAYMENTS FOR HIGH ABILITY LEARNERS	\$2,342.00
01-1-03599-000	STATE CATEGORICAL PROGRAMS - OTHER	\$42,000.00
01-1-03990-000	OTHER STATE RECEIPTS	\$834.00
01-1-03000-000	TOTAL REVENUE FROM STATE SOURCES	\$1,392,468.00

Federal Sources:

01-1-04105-000	UNIVERSAL SERVICES FUND (E-RATE)	\$17,475.00
01-1-04310-000	REAP	\$38,115.00
01-1-04418-000	IDEA PART B, PEaK PROJECTS	\$2,920.00
01-1-04505-000	ESSA TITLE I, PART A: IMPROVING BASIC PROGRAMS OPERATED BY LOCAL EDUCATIONAL AGENCIES	\$37,493.00
01-1-04509-000	ESSA TITLE II, PART A SUPPORTING EFFECTIVE INSTRUCTION	\$4,347.00
01-1-04512-000	IDEA PART B: (611) BASE ALLOCATION	\$30,635.00
01-1-04516-000	IDEA PRESCHOOL: (619) BASE/IDEA ENROLLMENT POVERTY (619) ALLOCATION	\$3,383.00
01-1-04519-000	IDEA ENROLLMENT/POVERTY	\$52,980.00
01-1-04527-000	ESSA TITLE III PART A: ENGLISH LANGUAGE ACQUISITION, LANGUAGE ENHANCEMENT, AND ACADEMIC ACHIEVEMENT	\$1,101.00
01-1-04530-000	OTHER FEDERAL CATAGORICAL RECEIPTS	\$1,100.00
01-1-04708-000	MEDICAID IN PUBLIC SCHOOLS	\$4,235.00
01-1-04000-000	TOTAL REVENUE FROM FEDERAL SOURCES	\$193,784.00

Non-Revenue Sources:

01-1-05300-000	PROCEEDS FROM THE DISPOSAL OF REAL OR PERSONAL PROPERTY	\$1,150.00
01-1-05690-000	OTHER NON-REVENUE RECEIPTS	\$5,420.00
01-1-05000-000	TOTAL OTHER FINANCING SOURCES	\$6,570.00

01-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	\$6,796,562.00
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GENERAL FUND DISBURSEMENTS

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
1000 Instruction:		
01-2-01100-000	REGULAR INSTRUCTION	\$3,140,770.00
01-2-01150-000	LIMITED ENGLISH PROFICIENCY PROGRAMS	\$30,566.00
01-2-01160-000	POVERTY PROGRAMS	\$60,603.00
01-2-01190-000	EARLY CHILDHOOD EDUCATIONAL PROGRAMS	\$93,521.00
01-2-01200-000	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS - SCHOOL AGE	\$534,159.00
01-2-01295-000	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS - UNIFIED SPORTS	\$1,043.00
01-2-01000-000	TOTAL INSTRUCTION	\$3,860,662.00
2100 Support Services - Students:		
01-2-02120-000	SUPPORT SERVICES - STUDENT - GUIDANCE SERVICES	\$195,473.00
01-2-02130-000	SUPPORT SERVICES - STUDENT - HEALTH SERVICES	\$17,700.00
01-2-02141-000	SUPPORT SERVICES - STUDENT - PSYCHOLOGICAL SERVICES - SPED - SCHOOL AGE	\$28,923.00
01-2-02151-000	SUPPORT SERVICES - STUDENT - SPEECH PATHOLOGY AND AUDIOLOGY SERVICES - SPED - SCHOOL AGE	\$88,369.00
01-2-02161-000	SUPPORT SERVICES - STUDENT - OCCUPATIONAL THERAPY-RELATED SERVICES - SPED - SCHOOL AGE	\$16,331.00
01-2-02171-000	SUPPORT SERVICES - STUDENT - PHYSICAL THERAPY-RELATED SERVICES - SPED - SCHOOL AGE	\$6,369.00
01-2-02100-000	TOTAL SUPPORT SERVICES - STUDENTS	\$353,165.00
2200 Support Services - Instruction:		
01-2-02211-000	SUPPORT SERVICES - INSTRUCTION - SCHOOL IMPROVEMENT	\$7,673.00
01-2-02212-000	SUPPORT SERVICES - INSTRUCTION - INSTRUCTION AND CURRICULUM DEVELOPMENT	\$840.00
01-2-02213-000	SUPPORT SERVICES - INSTRUCTION - INSTRUCTIONAL STAFF TRAINING	\$22,209.00
01-2-02220-000	SUPPORT SERVICES - INSTRUCTION - LIBRARY/MEDIA SERVICES	\$99,088.00
01-2-02224-000	SUPPORT SERVICES - INSTRUCTION - EDUCATIONAL TELEVISION SERVICES	\$5,552.00
01-2-02230-000	SUPPORT SERVICES - INSTRUCTION - INSTRUCTION-RELATED TECHNOLOGY	\$161,894.00
01-2-02240-000	SUPPORT SERVICES - INSTRUCTION - ACADEMIC STUDENT ASSESSMENT	\$6,808.00

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72-0032-000 - SHELBY - RISING CITY PUBLIC SCHOOLS

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01-2-02200-000	TOTAL SUPPORT SERVICES - INSTRUCTION	\$304,064.00
2300 Support Services - General Administration:		
01-2-02310-000	SUPPORT SERVICES - GENERAL ADMINISTRATION - BOARD OF EDUCATION	\$46,073.00
01-2-02320-000	SUPPORT SERVICES - GENERAL ADMINISTRATION - EXECUTIVE ADMINISTRATION	\$171,422.00
01-2-02330-000	SUPPORT SERVICES - GENERAL ADMINISTRATION - DISTRICT LEGAL SERVICES	\$15,444.00
01-2-02300-000	TOTAL SUPPORT SERVICES - GENERAL ADMINISTRATION	\$232,939.00
2400 Office of the Principal:		
01-2-02410-000	SUPPORT SERVICES - SCHOOL ADMINISTRATION - OFFICE OF THE PRINCIPAL	\$255,651.00
01-2-02400-000	TOTAL OFFICE OF THE PRINCIPAL	\$255,651.00
2500 Central Services:		
01-2-02510-000	CENTRAL SERVICES - FISCAL SERVICES	\$12,957.00
01-2-02530-000	CENTRAL SERVICES - PRINTING, PUBLISHING, AND DUPLICATING SERVICES	\$359.00
01-2-02590-000	CENTRAL SERVICES - OTHER	\$207,717.00
01-2-02500-000	TOTAL CENTRAL SERVICES	\$221,033.00
2600 Operation & Maintenance of Plant:		
01-2-02610-000	OPERATION AND MAINTENANCE OF PLANT - OPERATION OF BUILDINGS	\$424,749.00
01-2-02620-000	OPERATION AND MAINTENANCE OF PLANT - MAINTENANCE OF BUILDINGS	\$102,915.00
01-2-02650-000	VEHICLE OPERATION AND MAINTENANCE (OTHER THAN STUDENT TRANSPORTATION VEHICLES)	\$1,797.00
01-2-02660-000	OPERATION AND MAINTENANCE OF PLANT - SECURITY	\$7,005.00
01-2-02670-000	OPERATION AND MAINTENANCE OF PLANT - SAFETY	\$3,089.00
01-2-02600-000	TOTAL OPERATION & MAINTENANCE OF PLANT	\$539,555.00
2700 Student Transportation:		
01-2-027X0-000	TOTAL STUDENT TRANSPORTATION - REGULAR EDUCATION	\$244,178.00
01-2-027X2-000	TOTAL STUDENT TRANSPORTATION - SPECIAL EDUCATION - SCHOOL AGE	\$26,092.00

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

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01-2-027RG-000	TOTAL TRANSPORTATION - REGULAR EDUCATION	\$244,178.00
01-2-027SP-000	TOTAL TRANSPORTATION - SPECIAL EDUCATION	\$26,092.00
5000 Debt Services:		
01-2-05000-000	TOTAL DEBT SERVICES	\$1,200.00
6000 Federal Programs:		
01-2-06200-000	FEDERAL SERVICES - TITLE I, PART A ESSA IMPROVING BASIC PROGRAMS OPERATED BY LOCAL EDUCATIONAL AGENCIES	\$114,765.00
01-2-06406-000	FEDERAL SERVICES - IDEA PRESCHOOL (619) BASE ALLOCATION	\$3,426.00
01-2-06408-000	FEDERAL SERVICES - IDEA PART B (611) BASE & ENROLLMENT POVERTY ALLOCATION - BIRTH THROUGH AGE TWENTY-ONE	\$73,175.00
01-2-06925-000	FEDERAL SERVICES - TITLE III ESSA - ENGLISH LANGUAGE ACQUISITION, LANGUAGE ENHANCEMENT, & ACADEMIC ACHIEVEMENT	\$263.00
01-2-06992-000	FEDERAL SERVICES - REAP	\$31,134.00
01-2-06996-000	ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF (ESSERS)	\$52,658.00
01-2-06000-000	TOTAL FEDERAL PROGRAMS	\$275,421.00
8000 Transfers to Other Funds:		
01-2-08000-000	TRANSFERS (OUTGOING)	\$40,000.00
01-2-20000-000	TOTAL CURRENT EXPENSE	\$5,983,818.00
01-2-20100-000	ADJUSTMENTS TO CURRENT EXPENSE	\$175,525.00
01-2-20200-000	TOTAL ADJUSTED CURRENT EXPENSE	\$5,808,293.00
01-2-20400-000	TOTAL GENERAL FUND EXPENDITURES	\$6,078,539.00
01-2-20500-000	TOTAL DISBURSEMENTS	\$6,353,960.00

GENERAL FUND BALANCES

<i>BalanceTotals</i>	<i>Amount</i>
General Fund Beginning and Ending Fund Balances:	
01-0-CSHOH-BEG General Fund - Cash on Hand - Beginning Balance	\$1,394,494.00
01-0-CSHOH-END General Fund - Cash on Hand - Ending Balance	\$1,758,355.00
01-0-TREAS-BEG General Fund - Cash at County Treasurers - Beginning Balance	\$1,018,283.00

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01-0-TREAS-END General Fund - Cash at County Treasurers - Ending Balance \$1,097,025.00

DEPRECIATION FUND RECEIPTS

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
Local Sources:		
02-1-01510-000	INTEREST ON INVESTMENTS	\$2,318.00
02-1-01000-000	TOTAL REVENUE FROM LOCAL SOURCES	\$2,318.00
Non-Revenue Sources:		
02-1-05200-000	FUND TRANSFERS IN	\$75,000.00
02-1-05690-000	OTHER NON-REVENUE RECEIPTS	\$672.00
02-1-05000-000	TOTAL OTHER FINANCING SOURCES	\$75,672.00
 02-1-10000-000	 GRAND TOTAL OF ALL RECEIPTS	 \$77,990.00

DEPRECIATION FUND DISBURSEMENTS

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
2900	Other Student Support:	
02-2-02900-000	CENTRAL SERVICES - OTHER SUPPORT SERVICES	\$81,000.00
 02-2-20500-000	 TOTAL DISBURSEMENTS	 \$81,000.00

DEPRECIATION FUND BALANCES

<i>BalanceTotals</i>	<i>Amount</i>
Depreciation Beginning and Ending Fund Balances:	
02-0-CSHOH-BEG Depreciation Fund - Cash on Hand - Beginning Balance	\$447,064.00

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02-0-CSHOH-END Depreciation Fund - Cash on Hand - Ending Balance \$444,053.00

EMPLOYEE BENEFIT FUND RECEIPTS

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
Non-Revenue Sources:		
03-1-05200-000	FUND TRANSFERS IN	\$48,965.00
03-1-05000-000	TOTAL OTHER FINANCING SOURCES	\$48,965.00
03-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	\$48,965.00

EMPLOYEE BENEFIT FUND DISBURSEMENTS

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
2900	Other Student Support:	
03-2-02900-000	CENTRAL SERVICES - OTHER SUPPORT SERVICES	\$46,554.00
03-2-20500-000	TOTAL DISBURSEMENTS	\$46,554.00

EMPLOYEE BENEFIT FUND BALANCES

<i>BalanceTotals</i>	<i>Amount</i>
Employee Benefit Beginning and Ending Fund Balances:	
03-0-CSHOH-BEG Employee Benefit Fund - Cash on Hand - Beginning Balance	\$10,515.00
03-0-CSHOH-END Employee Benefit Fund - Cash on Hand - Ending Balance	\$12,926.00

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ACTIVITIES FUND RECEIPTS

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
Local Sources:		
05-1-01510-000	INTEREST ON INVESTMENTS	\$643.00
05-1-01710-000	ADMISSIONS	\$44,667.00
05-1-01730-000	STUDENT ORGANIZATION MEMBERSHIP DUES AND FEES	\$5,915.00
05-1-01740-000	FEES	\$14,528.00
05-1-01741-000	EXTRACURRICULAR ACTIVITY FEES	\$925.00
05-1-01790-000	OTHER ACTIVITY INCOME	\$50,420.00
05-1-01920-000	OTHER CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES	\$5,552.00
05-1-01000-000	TOTAL REVENUE FROM LOCAL SOURCES	\$122,650.00
Non-Revenue Sources:		
05-1-05200-000	FUND TRANSFERS IN	\$40,000.00
05-1-05690-000	OTHER NON-REVENUE RECEIPTS	\$11,326.00
05-1-05000-000	TOTAL OTHER FINANCING SOURCES	\$51,326.00
05-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	\$173,976.00

ACTIVITIES FUND DISBURSEMENTS

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
05-2-03200-000	ENTERPRISE OPERATIONS	\$139,326.00
05-2-20500-000	TOTAL DISBURSEMENTS	\$139,326.00

ACTIVITIES FUND BALANCES

<i>BalanceTotals</i>	<i>Amount</i>
Activities Beginning and Ending Fund Balances:	
05-0-CSHOH-BEG Activities Fund - Cash on Hand - Beginning Balance	\$101,473.00

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05-0-CSHOH-END Activities Fund - Cash on Hand - Ending Balance \$136,124.00

SCHOOL NUTRITION FUND RECEIPTS

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
Local Sources:		
06-1-01510-000	INTEREST ON INVESTMENTS	\$421.00
06-1-01611-000	SCHOOL LUNCH PROGRAM	\$63,900.00
06-1-01613-000	SPECIAL MILK PROGRAM	\$647.00
06-1-01620-000	NON-REIMBURSABLE PROGRAMS	\$1,257.00
06-1-01990-000	OTHER MISCELLANEOUS LOCAL REVENUE	\$1,159.00
06-1-01000-000	TOTAL REVENUE FROM LOCAL SOURCES	\$67,384.00
State Sources:		
06-1-03150-000	STATE REIMBURSEMENT (OF NUTRITION PROGRAMS)	\$777.00
06-1-03000-000	TOTAL REVENUE FROM STATE SOURCES	\$777.00
Federal Sources:		
06-1-04210-000	FEDERAL NUTRITION PROGRAMS	\$108,769.00
06-1-04000-000	TOTAL REVENUE FROM FEDERAL SOURCES	\$108,769.00
06-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	\$176,930.00

SCHOOL NUTRITION FUND DISBURSEMENTS

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
3100 Food Service Operations:		
06-2-03100-000	FOOD SERVICES OPERATIONS	\$178,400.00

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06-2-20500-000 **TOTAL DISBURSEMENTS** **\$178,400.00**

SCHOOL NUTRITION FUND BALANCES

<i>BalanceTotals</i>	<i>Amount</i>
School Nutrition Beginning and Ending Fund Balances:	
06-0-CSHOH-BEG School Nutrition Fund - Cash on Hand - Beginning Balance	\$67,831.00
06-0-CSHOH-END School Nutrition Fund - Cash on Hand - Ending Balance	\$66,362.00

BOND FUND RECEIPTS

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
Local Sources:		
07-1-01100-000	TAXES LEVIED/ASSESSED BY THE SCHOOL DISTRICT	\$914,588.00
07-1-01115-000	CARLINE TAXES	\$502.00
07-1-01120-000	PUBLIC POWER DISTRICT SALES TAXES	\$6,387.00
07-1-01140-000	PENALTIES AND INTEREST ON TAXES (LEVIED/ASSESSED BY SCHOOL DISTRICTS/ESU)	\$1,649.00
07-1-01510-000	INTEREST ON INVESTMENTS	\$3,394.00
07-1-01000-000	TOTAL REVENUE FROM LOCAL SOURCES	\$926,520.00
State Sources:		
07-1-03130-000	HOMESTEAD EXEMPTION	\$6,982.00
07-1-03131-000	PROPERTY TAX CREDIT	\$90,952.00
07-1-03132-000	PERSONAL PROPERTY TAX CREDIT	\$3,741.00
07-1-03180-000	PRO-RATE MOTOR VEHICLE	\$1,996.00
07-1-03000-000	TOTAL REVENUE FROM STATE SOURCES	\$103,671.00
Non-Revenue Sources:		
07-1-05101-000	ISSUANCE OF BONDS - (REFUNDING ONLY)	\$4,697.00
07-1-05000-000	TOTAL OTHER FINANCING SOURCES	\$4,697.00

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07-1-10000-000 **GRAND TOTAL OF ALL RECEIPTS** **\$1,034,888.00**

BOND FUND DISBURSEMENTS

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
5000 Debt Services:		
07-2-05000-000	TOTAL DEBT SERVICES	\$981,777.00
07-2-20500-000	TOTAL DISBURSEMENTS	\$981,777.00

BOND FUND BALANCES

<i>BalanceTotals</i>		<i>Amount</i>
Bond Beginning and Ending Fund Balances:		
07-0-CSHOH-BEG	Bond Fund - Cash on Hand - Beginning Balance	\$561,685.00
07-0-CSHOH-END	Bond Fund - Cash on Hand - Ending Balance	\$599,540.00
07-0-TREAS-BEG	Bond Fund - Cash at County Treasurers - Beginning Balance	\$189,700.00
07-0-TREAS-END	Bond Fund - Cash at County Treasurers - Ending Balance	\$204,957.00

SPECIAL BUILDING FUND RECEIPTS

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
Local Sources:		
08-1-01100-000	TAXES LEVIED/ASSESSED BY THE SCHOOL DISTRICT	\$196,333.00
08-1-01115-000	CARLINE TAXES	\$109.00
08-1-01120-000	PUBLIC POWER DISTRICT SALES TAXES	\$1,375.00
08-1-01140-000	PENALTIES AND INTEREST ON TAXES (LEVIED/ASSESSED BY SCHOOL DISTRICTS/ESU)	\$323.00
08-1-01510-000	INTEREST ON INVESTMENTS	\$559.00
08-1-01000-000	TOTAL REVENUE FROM LOCAL SOURCES	\$198,699.00

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State Sources:

08-1-03130-000	HOMESTEAD EXEMPTION	\$1,516.00
08-1-03131-000	PROPERTY TAX CREDIT	\$19,828.00
08-1-03132-000	PERSONAL PROPERTY TAX CREDIT	\$742.00
08-1-03180-000	PRO-RATE MOTOR VEHICLE	\$422.00
08-1-03000-000	TOTAL REVENUE FROM STATE SOURCES	\$22,508.00
08-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	\$221,207.00

SPECIAL BUILDING FUND DISBURSEMENTS

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
4000	Facilities:	
08-2-04500-000	FACILITIES ACQUISITION AND CONSTRUCTION - BUILDING ACQUISITION AND CONSTRUCTION	\$157,068.00
08-2-20500-000	TOTAL DISBURSEMENTS	\$157,068.00

SPECIAL BUILDING FUND BALANCES

<i>BalanceTotals</i>		<i>Amount</i>
Special Building Beginning and Ending Fund Balances:		
08-0-CSHOH-BEG	Special Building Fund - Cash on Hand - Beginning Balance	\$24,717.00
08-0-CSHOH-END	Special Building Fund - Cash on Hand - Ending Balance	\$80,813.00
08-0-TREAS-BEG	Special Building Fund - Cash at County Treasurers - Beginning Balance	\$36,481.00
08-0-TREAS-END	Special Building Fund - Cash at County Treasurers - Ending Balance	\$44,522.00

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA**

**ANNUAL FINANCIAL STATEMENTS
AND ACCOMPANYING
INDEPENDENT AUDITOR'S REPORTS**

AUGUST 31, 2020

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA**

**ANNUAL FINANCIAL STATEMENTS AND
ACCOMPANYING INDEPENDENT AUDITOR'S REPORTS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2020**

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**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA**

**ANNUAL FINANCIAL STATEMENTS AND
ACCOMPANYING INDEPENDENT AUDITOR'S REPORTS
FOR THE FISCAL YEAR ENDED AUGUST 31, 2020**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Shelby-Rising City Public Schools
District No. 32, Polk County
Shelby, Nebraska

Report on the Financial Statements

We have audited the accompanying modified cash basis financial statements of the governmental activities and each major fund of Shelby-Rising City Public Schools, District No. 32, Shelby, Nebraska (the "District"), as of and for the year ended August 31, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting as described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities and each major fund of the District as of August 31, 2020, and the respective changes in modified cash basis financial position for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Shelby-Rising City Public Schools, District No. 32, Shelby, Nebraska's basic financial statements. The budgetary comparison schedules and the combining fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

The budgetary comparison schedules have not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 3, 2020, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Shelby-Rising City Public Schools, District No. 32, Shelby, Nebraska's internal control over financial reporting and compliance.

Pekny & Associates, CPA's, PC

Pekny & Associates, CPA's, PC
Columbus, NE
November 3, 2020

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA**

STATEMENT OF NET POSITION - MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2020

	Governmental Activities	Totals
ASSETS		
Cash and cash equivalents	\$ 3,098,173	\$ 3,098,173
Cash with county treasurers	1,346,504	1,346,504
	\$ 4,444,677	\$ 4,444,677
 NET POSITION		
Restricted	\$ 996,194	\$ 996,194
Unrestricted	3,448,483	3,448,483
	\$ 4,444,677	\$ 4,444,677

See Accompanying Auditor's Report and Notes to Financial Statements

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA**

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2020

		Program Cash Receipts		Net (Disbursements)
	Cash	Charges for	Operating	Receipts and
	Disbursements	Services	Grants and	Changes in
			Contributions	Net Assets
GOVERNMENTAL ACTIVITIES				
Regular instructional programs	\$ 3,156,878	\$ 74,753	\$ -	\$ (3,082,125)
Limited english proficiency programs	30,565	-	-	(30,565)
Poverty programs	60,602	-	-	(60,602)
Special education instructional programs	535,203	-	243,384	(291,819)
Support services - pupils	213,173	-	-	(213,173)
Support services - special education pupils	139,992	-	-	(139,992)
Student meals	81,634	63,900	777	(16,957)
Student activities	139,325	-	-	(139,325)
Support services - staff	304,066	-	-	(304,066)
County fines and licenses	-	18,768	-	18,768
Board of education	61,516	-	-	(61,516)
Executive administration services	171,423	-	-	(171,423)
Office of the principal	255,650	-	-	(255,650)
Support services - business	221,033	-	-	(221,033)
Support services - building(s) and site(s)	527,665	-	-	(527,665)
Safety and Security	10,094	-	-	(10,094)
Support services - pupil transportation	326,976	466	42,000	(284,510)
Support services - special education pupil transportation	26,091	-	2,916	(23,175)
State categorical programs	-	-	4,021	4,021
Federal programs	372,185	-	303,052	(69,133)
Facilities construction and improvements	157,068	-	-	(157,068)
Debt services	982,977	-	-	(982,977)
Net governmental activities	<u>\$ 7,774,116</u>	<u>\$ 157,887</u>	<u>\$ 596,150</u>	<u>\$ (7,020,079)</u>
GENERAL RECEIPTS				
Taxes				6,877,142
Local receipts				147,379
State receipts				557,350
Sale of property				1,821
Other non-revenue receipts				10,117
Investment interest - restricted				4,374
Investment interest - unrestricted				14,330
Total general receipts				<u>7,612,513</u>
Change in net position				592,434
Net position - beginning of year				<u>3,852,243</u>
Net position - end of year				<u>\$ 4,444,677</u>

See Accompanying Auditor's Report and Notes to Financial Statements

SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA

STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS - GOVERNMENTAL FUNDS

FOR THE YEAR ENDED AUGUST 31, 2020

	General	Special Revenue Fund Activities
ASSETS		
Cash and cash equivalents	\$ 2,215,334	\$ 136,124
Cash with county treasurers	1,097,025	-
Total assets	\$ 3,312,359	\$ 136,124
FUND BALANCES		
Unspendable	\$ -	\$ -
Restricted	-	-
Committed	-	-
Assigned	456,979	136,124
Unassigned	2,855,380	-
Total fund balance	\$ 3,312,359	\$ 136,124

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA**

STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS - GOVERNMENTAL FUNDS

FOR THE YEAR ENDED AUGUST 31, 2020

Special Revenue Funds		Capital Projects Fund	Debt Service Fund	Governmental Funds
School Nutrition	Student Fee	Special Building	Bond	
\$ 66,362	\$ -	\$ 80,813	\$ 599,540	\$ 3,098,173
<u>-</u>	<u>-</u>	<u>44,522</u>	<u>204,957</u>	<u>1,346,504</u>
<u>\$ 66,362</u>	<u>\$ -</u>	<u>\$ 125,335</u>	<u>\$ 804,497</u>	<u>\$ 4,444,677</u>
\$ -	\$ -	\$ -	\$ -	\$ -
66,362	-	125,335	804,497	996,194
-	-	-	-	-
-	-	-	-	593,103
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,855,380</u>
<u>\$ 66,362</u>	<u>\$ -</u>	<u>\$ 125,335</u>	<u>\$ 804,497</u>	<u>\$ 4,444,677</u>

See Accompanying Auditor's Report and Notes to Financial Statements

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA**

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES
MODIFIED CASH BASIS - GOVERNMENTAL FUNDS**

FOR THE YEAR ENDED AUGUST 31, 2020

	General	Special Revenue Fund
RECEIPTS	General	Activities
Taxes	\$ 5,629,698	\$ -
Local receipts	99,889	133,976
County receipts	18,768	-
State receipts	849,671	-
Federal receipts	194,283	-
Non-revenue receipts	7,241	-
Total receipts	6,799,550	133,976
DISBURSEMENTS		
Instructional programs	3,156,878	-
Limited english proficiency programs	30,565	-
Poverty programs	60,602	-
Special education instructional programs	535,203	-
Support services - pupils	213,173	-
Support services - special education pupils	139,992	-
Student meals	-	-
Student activities	-	139,325
Support services - staff	304,066	-
Board of education	61,516	-
Executive administration services	171,423	-
Office of the principal	255,650	-
Support services - business	221,033	-
Support services - building(s) and site(s)	527,665	-
Safety and security	10,094	-
Support services - pupil transportation	326,976	-
Support services - special education pupil transportation	26,091	-
Federal programs	275,420	-
Facilities construction and improvements	-	-
Debt services	1,200	-
Total disbursements	6,317,547	139,325
Excess (deficiency) of receipts over disbursements before other financing uses	482,003	(5,349)
OTHER FINANCING SOURCES/(USES)		
Transfers from other funds	-	40,000
Transfers to other funds	(40,000)	-
Net change in fund balance	442,003	34,651
Fund balance - beginning of year	2,870,356	101,473
Fund balance - end of year	\$ 3,312,359	\$ 136,124

See Accompanying Auditor's Report and Notes to Financial Statements

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA**

**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES
MODIFIED CASH BASIS - GOVERNMENTAL FUNDS**

FOR THE YEAR ENDED AUGUST 31, 2020

Special Revenue Funds		Capital Projects Fund	Debt Service Fund	Governmental Funds
School Nutrition	Student Fee	Special Building	Bond	
\$ -	\$ -	\$ 220,646	\$ 1,026,798	\$ 6,877,142
67,384	-	559	3,394	305,202
-	-	-	-	18,768
777	-	-	-	850,448
108,769	-	-	-	303,052
-	-	-	4,697	11,938
<u>176,930</u>	<u>-</u>	<u>221,205</u>	<u>1,034,889</u>	<u>8,366,550</u>
-	-	-	-	3,156,878
-	-	-	-	30,565
-	-	-	-	60,602
-	-	-	-	535,203
-	-	-	-	213,173
-	-	-	-	139,992
81,634	-	-	-	81,634
-	-	-	-	139,325
-	-	-	-	304,066
-	-	-	-	61,516
-	-	-	-	171,423
-	-	-	-	255,650
-	-	-	-	221,033
-	-	-	-	527,665
-	-	-	-	10,094
-	-	-	-	326,976
-	-	-	-	26,091
96,765	-	-	-	372,185
-	-	157,068	-	157,068
-	-	-	981,777	982,977
<u>178,399</u>	<u>-</u>	<u>157,068</u>	<u>981,777</u>	<u>7,774,116</u>
(1,469)	-	64,137	53,112	592,434
-	-	-	-	40,000
-	-	-	-	(40,000)
(1,469)	-	64,137	53,112	592,434
67,831	-	61,198	751,385	3,852,243
<u>\$ 66,362</u>	<u>\$ -</u>	<u>\$ 125,335</u>	<u>\$ 804,497</u>	<u>\$ 4,444,677</u>

See Accompanying Auditor's Report and Notes to Financial Statements

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32 POLK COUNTY
SHELBY, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2020**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Overview

Organization - Shelby-Rising City Public Schools, District No. 72, (the "District") is a tax-exempt political subdivision and a Class 3 school district of the State of Nebraska.

Reporting Entity

The District's financial statements are presented as the primary government and include all departments, activities and organizations for which the District is financially accountable. The District has determined that there are no potential component units that meet the criteria for inclusion in the financial statements.

Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded, regardless of the measurement focus applied.

Measurement Focus – In both the government-wide financial statements and the fund financial statements, the governmental activities are presented using a modified cash basis measurement focus. Their reported net position/fund balance is considered a measure of "available cash and investments." The operating statements focus on cash received and cash disbursed.

Basis of Accounting – In the government-wide and the fund financial statements, the District prepares its financial statements using the modified cash basis of accounting. Accordingly, county treasurer receipts are recognized when collected by the county, all other receipts are recognized when cash is received by the District rather than when earned, and expenditures are recognized when cash is disbursed. This basis is a basis of accounting other than accounting principles generally accepted in the United States of America.

This basis of accounting is applied to all transactions, including the disbursements for capital assets, receipt of proceeds from issuance of debt and the retirement of debt.

Basis of Presentation

Government-Wide Financial Statements – The Statement of Net Position – Modified Cash Basis and Statement of Activities – Modified Cash Basis display information about the reporting government as a whole. They include all funds of the reporting entity. The statements present the District's financial statements as governmental activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other non-exchange revenues. Alternatively, business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The District does not operate any significant business-type activities.

These Notes are an Integral Part of the
Accompanying Financial Statements

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, CONTINUED
AUGUST 31, 2020**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Basis of Presentation - continued

Fund Financial Statements – Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary and fiduciary. The District currently has no proprietary or fiduciary funds. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the District, meets specific criteria set forth by GASB or is identified as a major fund by the District’s management. In addition to the District’s funds meeting the required criteria, the District’s management has designated all remaining funds to be presented as major funds for financial reporting purposes.

The funds of the financial reporting entity are described below:

GOVERNMENTAL FUND TYPES

General Fund – The fund is the primary operating fund of the District and is always classified as a major fund. It is used to account for all financing resources except those required to be accounted for in other funds. The General Fund includes the following:

Depreciation Fund – This fund accounts for resources designated and maintained for the eventual purchase of capital assets through the transfer of monies from the General Fund. This fund is a component of the General Fund.

Employee Benefit Fund – This fund accounts for the reserve of money for the benefit of School District employees for fringe benefits through the transfer of monies from other funds. This fund is a component of the General Fund.

Special Revenue Fund – These funds are used to account for the proceeds of the specific revenue sources that are either legally restricted or designated to finance particular functions or activities other than debt service or capital projects. The reporting entity includes the following special revenue funds:

Activities Fund – This fund is used to account for assets held by the District for various school activities.

School Nutrition Fund – This fund accounts for the operations of the District’s child nutrition programs.

Student Fee Fund – This fund is used to account for money collected from students that shall be expended for the purpose for which it was collected from the students.

These Notes are an Integral Part of the
Accompanying Financial Statements

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, CONTINUED
AUGUST 31, 2020**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Basis of Presentation - continued

Capital Projects Fund – This fund is used to account for the construction, rehabilitation and acquisition of capital assets.

Special Building Fund – This fund accounts for taxes levied and other revenues specifically maintained to acquire or improve sites and/or to erect, alter or improve buildings.

Debt Service Fund – This fund is used to account for the accumulation of resources for, and the payment of, general long-term obligations principal, interest and related costs.

Bond Fund – This fund accounts for taxes levied and other revenues specifically earmarked for the retirement of bonded indebtedness.

Cash and Cash Equivalents

For the purpose of the Statement of Net Position, “cash and cash equivalents” includes all demand and savings accounts and certificate of deposit or short-term investments with an original maturity of three months or less.

Long-Term Debt

Long-term debt arising from cash transactions for governmental funds is not reported as a liability in the government-wide or fund financial statements. The debt proceeds are, instead, reported as other financing receipts and payment of principal and interest reported as cash disbursements.

Equity Classification

Government-Wide Statements:

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

- a. Restricted net position – Consisted of net position with constraints placed on the use either by 1) external groups, such as creditors, grantors, contributors or laws and regulations of other governments; or 2) law through constitutional provisions or enabling legislation.
- b. Unrestricted net position – All other amounts that do not meet the definition of “restricted.”

These Notes are an Integral Part of the
Accompanying Financial Statements

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, CONTINUED
AUGUST 31, 2020**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Equity Classification - continued

It is the District's policy to use restricted net position prior to the use of unrestricted net position, when a disbursement is made for purposes in which both restricted and unrestricted net positions are available.

Fund Financial Statements:

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

- a. Nonspendable – This classification includes amounts that cannot be spent because they are either (1) not in spendable form or (2) are legally or contractually required to be maintained intact. The District has nonspendable resources in the Fullerton Schools Foundation.
- b. Restricted – This classification includes amounts for which constraints have been placed on the use of resources either (1) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (2) imposed by law through constitutional provisions or enabling legislation.
- c. Committed – Defined as being imposed by the government itself using its highest level of decision-making authority. That constraint can be removed or changed only by taking the same action.
- d. Assigned – Defined as amounts intended to be used for specific purposes. The intent is expressed by the governing body or a body or official authorized by the governing body.
- e. Unassigned – This classification is the residual classification and includes all amounts not contained in other classifications.

The district applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

These Notes are an Integral Part of the
Accompanying Financial Statements

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, CONTINUED
AUGUST 31, 2020**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Use of Estimates

The preparation of financial statements, in conformity with the modified cash basis of accounting, requires management to make estimates and assumptions that affect the reported amounts of assets and disclosure of contingent liabilities at the date of the financial statements and reported amounts of receipts and disbursements during the reporting period. Actual results could differ from those estimates.

Internal and Interfund Balances and Activities

In the process of aggregating the financial information for the government-wide financial statements, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

Interfund activity, if any, within and among the governmental fund category is reported as follows in the fund financial statements:

- a. Interfund loans – flow of assets from one fund to another where repayment is expected within two years are reported as cash receipts and disbursements
- b. Interfund reimbursements – repayments from funds responsible for certain disbursements to the funds that initially paid for them are not reported as reimbursements but as adjustments to disbursements in the respective funds.
- c. Interfund transfers – flow of assets from one fund to another where repayment is not expected are reported as cash receipts and disbursements.

The General Fund transferred the following amounts:

- a. \$48,965 to the Employee Benefit Fund for the payment of employee benefits.
- b. \$75,000 to the Depreciation Fund to purchase computers for the teachers.
- c. \$40,000 to the Activity Fund to subsidize the fund.

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, CONTINUED
AUGUST 31, 2020**

2. BUDGET PROCESS AND PROPERTY TAXES

The District is required by state law to adopt annual budgets for each fund. Each budget is presented on the modified cash basis of accounting, which is consistent with the requirements of the Nebraska Budget Act.

State Statutes of the Nebraska Budget Act provide the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain specific funds are subject to various expenditures and/or tax levy limitations. There were no amendments to the budget during the year ended August 31, 2020.

The District follows these procedures in establishing the budgetary data reflected in the accompanying financial statements:

- The Administration of the District prepares a proposed operating budget for the fiscal year commencing the following September 1. The operating budget includes proposed expenditures and the means of financing them.
- Public hearings are conducted at a public meeting to obtain taxpayer comments.
- On or before September 20, the budget is legally adopted by the Board of Education through passage of a resolution and is filed with the appropriate agencies.
- Total fund expenditures may not legally exceed total appropriations at the fund level or for "regular education" in the General Fund without holding a public budget hearing and obtaining approval from the Board of Education. Appropriations lapse at fiscal year end and any revisions require Board approval.

The property tax requirement resulting from the budget process is utilized to establish the tax levy in accordance with state statutes, which tax levy attaches as an enforceable lien on property within the District as of December 31. Taxes are due as of that date. One-half of the real estate taxes become delinquent after the following May 1, with the second one-half becoming delinquent after September 1.

3. DEPOSITS AND INVESTMENTS

Nebraska Statute provides that the District may, by and with the consent of the Board of Education of the District, invest the funds of the District in securities, including repurchase agreements, the nature of which individuals of prudence, discretion and intelligence acquire or retain in dealing with the property of another.

These Notes are an Integral Part of the
Accompanying Financial Statements

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, CONTINUED
AUGUST 31, 2020**

3. DEPOSITS AND INVESTMENTS, CONTINUED

At August 31, 2020, the District had bank deposits of \$3,277,137, all of which were covered by federal depository insurance and/or collateralized by U.S. Government securities subject to joint custody safe keeping receipts issued by the custodial financial institution, which was not the pledging institution.

The District had no investments as of August 31, 2020.

4. FUNDS HELD BY COUNTY TREASURER

The following balances were held by the Butler and Polk County Treasurers for the District as of August 31, 2020.

	<u>Butler County</u>	<u>Polk County</u>	<u>Total</u>
General Fund	\$ 475,624	\$ 621,401	\$ 1,097,025
Special Building Fund	\$ 19,393	\$ 25,129	\$ 44,522
Bond Fund	\$ 89,278	\$ 115,679	\$ 204,957
Totals	<u>\$ 584,295</u>	<u>\$ 762,209</u>	<u>\$ 1,346,504</u>

5. LEASE-PURCHASE AGREEMENT

On September 1, 2017, the District entered into a lease-purchase agreement of \$595,000 plus interest of 2.05% with Pinnacle Bank, Shelby, Nebraska, to acquire, construct, equip, and furnish certain buildings and equipment, including but not limited to a science lab, HVAC improvements, ceiling, and flooring to be used for District purposes. Four annual payments of \$157,068.48, including interest, are due on June 1st of each year beginning with June 1, 2018. The final payment is due on June 1, 2021. On May 22, 2020, a payment of \$157,068 including interest of \$6,430 was made. Current balance due is \$153,720.

The District's annual future lease-purchase payments payable at August 31, 2020 are as follows:

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Fiscal Year Total</u>
2021	153,720	3,239	156,959
	<u>\$ 153,720</u>	<u>\$ 3,239</u>	<u>\$ 156,959</u>

These Notes are an Integral Part of the
Accompanying Financial Statements

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, CONTINUED
AUGUST 31, 2020**

6. LEASES

On January 1, 2017, the District contracted to rent a copier and 500 software licenses for \$402.93 per month for 48 months with initial and security payments being due upon signing. Both were paid January 1, 2017. Regular payments are due on the 1st of every month. The final payment is due on December 1, 2020.

On July 13, 2017, the District contracted to rent 6 printers/copies and 3 card readers for \$431.27 per month for 48 months with initial and security payments being due upon signing. Both were paid on July 13, 2017. Regular payments are due on the 13th of every month. The final payment is due on June 13, 2021.

On August 1, 2017, the District contracted to rent 2 commercial carpet cleaners for \$869.71 a month for 48 months with initial and security payments being due upon signing. Both were paid on August 1, 2017. Regular payments are due on the 1st of every month. The final payment is due on July 1, 2021.

The following is a schedule for the next five years of future minimum lease payments required under leases as of August 31, 2020.

<u>Year Ending August 31</u>	
2021	15,491
2022	0
2023	0
2024	0
2025	0
	<u>\$ 15,491</u>

7. LONG-TERM DEBT

The District's bonds outstanding at August 31, 2020 are comprised of the following:

Series 2015 General Obligation Bonds were refinanced and paid off on June 30, 2020. \$0

Series 2020 Refunding General Obligation Bonds payable in the amount of \$8,310,000, which originated on June 30, 2020, were issued for purpose of refunding the outstanding Series 2015 General Obligation Bonds of \$8,335,000. Principal bond payments are due yearly starting on December 15, 2020. Interest ranging from 0.85% to 2.00% is payable semi-annually on June 15 and December 15, commencing on December 15, 2020. The final payment is due December 15, 2035. \$8,310,000

These Notes are an Integral Part of the
Accompanying Financial Statements

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, CONTINUED
AUGUST 31, 2020**

7. LONG-TERM DEBT, CONTINUED

Series 2016 General Obligation Bonds payable in the amount of \$4,950,000, which originated January 6, 2016, were issued for the purpose of constructing a new elementary school and renovating the current school building. Principal bond payments are due yearly starting on December 15, 2016. Interest ranging from 2.00% to 3.25% is payable semi-annually on June 15 and December 15, commencing on June 15, 2016. The final payment is due December 15, 2035.

\$ 4,130,000
Total Bonds Outstanding at August 31, 2020 \$12,440,000

The following is a summary of bond transactions of the District for the year ended August 31, 2020:

<u>Bonds</u>	<u>Series 2015</u>	<u>Series 2016</u>	<u>Series 2020</u>
Bonds Payable, Beginning of Year	\$ 8,750,000	\$ 4,340,000	\$ 0
Bond Proceeds	\$ 0	\$ 0	\$ 8,310,000
Bonds Paid	\$ (415,000)	\$ (210,000)	\$ 0
Bonds Called	<u>\$ (8,335,000)</u>	<u>\$ 0</u>	<u>\$ 0</u>
Bonds Payable, End of Year	<u>\$ 0</u>	<u>\$ 4,130,000</u>	<u>\$ 8,310,000</u>
Interest Paid for the Year	<u>\$ 245,983</u>	<u>\$ 110,082</u>	<u>\$ 0</u>
Principal due within one year	<u>\$ 0</u>	<u>\$ 215,000</u>	<u>\$ 420,000</u>

Annual future payments for the Series 2020 Refunding and 2016 General Obligation Bonds payable at August 31, 2020 are as follows:

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Fiscal Year Total</u>
2021	635,000	249,388	884,388
2022	680,000	247,503	927,503
2023	690,000	238,658	928,658
2024	705,000	227,032	932,032
2025	715,000	212,656	927,656
2026-2036	<u>9,015,000</u>	<u>1,208,540</u>	<u>10,223,540</u>
	<u>\$ 12,440,000</u>	<u>\$ 2,383,777</u>	<u>\$ 14,823,777</u>

8. DEFINED BENEFIT PENSION PLAN NOTE – MODIFIED CASH BASIS

Plan Description. Eligible employees of the Shelby-Rising City Public Schools District are provided with pensions through a cost sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS).

These Notes are an Integral Part of the
Accompanying Financial Statements

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, CONTINUED
AUGUST 31, 2020**

8. DEFINED BENEFIT PENSION PLAN NOTE – MODIFIED CASH BASIS, CONTINUED

During the NPERS fiscal year ended June 30, 2019, there were 265 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Community Colleges), are members of the plan.

Benefits Provided. NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions. Normal retirement is at age 65. The monthly benefit is equal to the greater of the following: 1) the sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to \$3.50 per year of service; or 2) the average of the three 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor of two percent, and an actuarial factor based on age.

Benefit calculations vary with early retirement. Employees' benefits are vested after five years of plan participation or when termination occurs at age 65 or later.

Contributions. The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a non-employer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2018 to June 30, 2019, (and from July 1, 2019 through August 31, 2020). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2020 was \$334,953.

Pension Liabilities. At June 30, 2019, the NPERS, as a whole, reported a total net pension liability of \$1,216,011,557 of which the District's share amounted to \$1,653,946. Because of the use of a modified cash basis of accounting framework in the preparation of these financial statements, this proportionate share of the NPERS net pension liability is not reported in the District's financial statements as a liability, and is instead disclosed herein as a commitment. In accordance with the modified cash basis of accounting, pension expense or expenditures are only reported when contributions are paid by the District to NPERS.

The NPERS net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2019, the District's proportion was .136014 percent, which was a decrease of .00882 percent from its proportion measured as of June 30, 2018.

These Notes are an Integral Part of the
Accompanying Financial Statements

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, CONTINUED
AUGUST 31, 2020**

8. DEFINED BENEFIT PENSION PLAN NOTE – MODIFIED CASH BASIS, CONTINUED

Actuarial Assumptions. More detailed information relating to the actuarial assumptions used in determining the net pension liability, including mortality rates and life expectancies, long-term expected rate of return, discount rate and sensitivity of the net pension liability to changes in discount rate are available in the separately issued Nebraska Public Employees Retirement Systems Plan financial report. NPERS issues a publicly available financial report that includes the financial statements and required supplementary information for NPERS. That report can be obtained online at http://www.auditors.nebraska.gov/APA_Reports/2020/SA851-07302020-July_1_2018_through_June_30_2019_School_Employees_Retirement_Plan_Employer_GASB_68_Schedules_Audit_Report.pdf.

9. COMMITMENTS AND CONTINGENCIES

Grant Program Involvement

The District participates in several state and federally assisted programs. These programs are subject to financial and compliance audits of various agencies and departments, many of which have not yet been performed. The District's management believes that the amount of expenditures, if any, which may be disallowed by the granting agencies would not be significant.

Compensated Absences

As a result of the District's use of the modified cash basis of accounting, accrued liabilities related to compensated absences (sick leave and vacation) and any employer-related costs earned and unpaid, are not reflected in the government-wide or fund financial statements.

10. INTERLOCAL AGREEMENT

The District has entered into an interlocal agreement with the Educational Service Unit No. 7 and 19 other school districts dated August 6, 2018. The purpose of this agreement is to construct and operate a special education facility at Educational Service Unit No. 7 and to enter into any arrangements or agreements that are desirable or necessary to achieve this purpose. The agreement shall commence on August 20, 2018 and continue until terminated by the parties involved. Each school district shall make an initial contribution of \$31,500.00. Each District had the option of a) Pay full amount before end of FY18 or FY19; b) Pay in 5 annual installments beginning in FY18 or FY19; c) Incur \$5,000.00 penalty and be billed upon enrollment of qualifying student in the behavior program, which will make the total cost \$36,500.00.

In the fiscal year ended August 31, 2019, the District chose the first option and paid the full amount of \$31,500.00. The district made no additional payments during the fiscal year ending August 31, 2020.

These Notes are an Integral Part of the
Accompanying Financial Statements

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS, CONTINUED
AUGUST 31, 2020**

11. SUBSEQUENT EVENTS

Subsequent events have been evaluated through November 3, 2020, which is the date the financial statements were available to be issued.

12. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year, the District carried commercial insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA
BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS
GENERAL FUND
(UNAUDITED)
FOR THE YEAR ENDED AUGUST 31, 2020**

	Original and Final Budget	Actual
	<u> </u>	<u> </u>
Budgetary fund balance, September 1, 2019		\$ 2,412,777
Receipts:		
Local receipts:		
Local property taxes	\$ 5,252,016	4,792,107
Carline tax	3,000	2,628
Public power district sales tax	21,000	33,458
Motor vehicle taxes	220,000	250,032
Late interest and penalties on taxes	-	8,676
Local license fees	-	600
Preschool tuition and fees	9,000	4,867
Transportation fees from other governments	-	466
Interest on Investments	8,500	11,369
Other grants from corporations		500
Revenues from other schools	45,000	55,761
Post secondary receipts	-	14,125
Other local receipts	-	10,383
	<u>5,558,516</u>	<u>5,184,972</u>
County receipts:		
County fines and license fees	15,000	18,511
Educational service unit receipts	-	257
	<u>15,000</u>	<u>18,768</u>
State receipts:		
State aid	509,393	509,393
Special education programs (school age)	280,748	243,384
Special education transportation (school age)	15,000	2,916
Homestead exemption	-	36,520
Property tax credit	-	477,927
Personal property tax credit	-	17,884
Pro-rate motor vehicle	9,000	10,466
Payments for high ability learners	-	2,342
State apportionment	45,000	47,957
Distance Education Incentives	-	845
Other state grants	70,019	42,000
Other state receipts	-	834
	<u>929,160</u>	<u>1,392,468</u>
Federal receipts:		
ESEA/ESSA Title I, Part A grants	51,441	37,493
ESEA/ESSA Title II, Part A grants	-	4,347
IDEA Enrollment/Poverty	86,400	86,998
Medicaid administrative activities (MAAPS)	-	4,235
Universal services fund	11,346	17,475

See Notes to Supplementary Information
Budgetary Comparison Schedules

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS
GENERAL FUND
(UNAUDITED)
FOR THE YEAR ENDED AUGUST 31, 2020**

	Original and Final Budget	Actual
Receipts (continued):		
Federal receipts (continued):		
ESEA/ESSA Title III grants	-	1,100 -
Other federal categorical receipts	4,000	1,100 -
PEaK (parent education and knowledge) project	-	2,920 -
REAP (small rural school achievement grants)	38,000	38,115 -
	191,187	193,783
Non-revenue receipts:		
Sale of property	-	1,150
Other non-revenue receipts	-	5,420
	-	6,570
Total receipts	6,693,863	6,796,561
Disbursements:		
Regular instructional programs	3,918,738	3,016,803
Limited english proficiency programs	29,400	30,565
Poverty programs	48,059	60,602
Early childhood programs	111,165	93,521
Special education instructional programs	616,664	535,203
Support services - pupils	213,005	213,173
Support services - pupils-special education	150,014	139,992
Support services - staff	273,780	304,066
Board of education	62,900	46,072
Executive administration services	186,014	171,423
Legal services	15,000	15,444
Office of the principal	260,830	255,650
General administration - business services	268,800	221,033
Support services - maintenance and operation of building and site	840,500	527,665
Safety and security	-	10,094
Support services - regular pupil transportation	198,100	245,976
Support services - special education pupil transportation	39,550	26,091
State categorical programs	4,000	-
Debt services	70,000	1,200
Federal programs	245,990	275,420
Transfers to the other funds	25,000	163,965
Total disbursements	7,577,509	6,353,958
Excess (deficiency) of receipts over disbursements	<u>\$ (883,646)</u>	<u>442,603</u>
Budgetary fund balance, August 31, 2020		<u>\$ 2,855,380</u>

See Notes to Supplementary Information
Budgetary Comparison Schedules

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS
DEPRECIATION FUND
(UNAUDITED)
FOR THE YEAR ENDED AUGUST 31, 2020**

	Original and Final Budget	Actual
Budgetary fund balance, September 1, 2019		\$ 447,064
Receipts:		
Interest	\$ 13,143	2,318
Transfer from the general fund	-	75,000
Sale of misc items-other receipts	-	671
Total receipts	13,143	77,989
Disbursements:		
Capital outlay	460,000	81,000
Total disbursements	460,000	81,000
Excess (deficiency) of receipts over disbursements	\$ (446,857)	(3,011)
Budgetary fund balance, August 31, 2020		\$ 444,053

See Notes to Supplementary Information
Budgetary Comparison Schedules

SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA

BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS
EMPLOYEE BENEFIT FUND
(UNAUDITED)
FOR THE YEAR ENDED AUGUST 31, 2020

	Original and Final Budget	Actual
Budgetary fund balance, September 1, 2019		\$ 10,515
Receipts:		
Transfers from the general fund	\$ 64,139	48,965
Total receipts	64,139	48,965
Disbursements:		
Employee benefits	75,000	46,554
Total disbursements	75,000	46,554
Excess (deficiency) of receipts over disbursements	\$ (10,861)	2,411
Budgetary fund balance, August 31, 2020		\$ 12,926

See Notes to Supplementary Information
Budgetary Comparison Schedules

SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA

BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS
ACTIVITIES FUND
(UNAUDITED)
FOR THE YEAR ENDED AUGUST 31, 2020

	<u>Original and Final Budget</u>	<u>Actual</u>
Budgetary fund balance, September 1, 2019		\$ 101,473
Receipts:		
Interest	\$ -	643
Activities receipts	201,463	133,333
Transfers from other funds	<u>-</u>	<u>40,000</u>
Total receipts	201,463	173,976
Disbursements:		
Supplies and materials	<u>300,000</u>	<u>139,325</u>
Total disbursements	<u>300,000</u>	<u>139,325</u>
Excess (deficiency) of receipts over disbursements	<u>\$ (98,537)</u>	<u>34,651</u>
Budgetary fund balance, August 31, 2020		<u>\$ 136,124</u>

See Notes to Supplementary Information
Budgetary Comparison Schedules

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS
SCHOOL NUTRITION FUND
(UNAUDITED)
FOR THE YEAR ENDED AUGUST 31, 2020**

	Original and Final Budget	Actual
Budgetary fund balance, September 1, 2019		\$ 67,831
Receipts:		
Interest	\$ 1,000	421
Sale of lunches/milk	117,826	63,900
Other local receipts	1,000	3,063
State reimbursement	-	777
Federal reimbursement	115,000	108,769
Total receipts	234,826	176,930
Disbursements:		
Salaries	125,000	62,776
Employee benefits	20,000	10,955
Purchased services	10,000	2,663
Supplies and materials	10,000	5,240
Food	125,000	96,765
Capital outlay	10,000	-
Total disbursements	300,000	178,399
Excess (deficiency) of receipts over disbursements	\$ (65,174)	(1,469)
Budgetary fund balance, August 31, 2020		\$ 66,362

See Notes to Supplementary Information
Budgetary Comparison Schedules

SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA

BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS
SPECIAL BUILDING FUND
(UNAUDITED)
FOR THE YEAR ENDED AUGUST 31, 2020

	Original and Final Budget	Actual
Budgetary fund balance, September 1, 2019		\$ 61,198
Receipts:		
Local property taxes	\$ 217,894	196,333
Interest	5,339	559
Carline taxes	150	109
Public power district sales tax	-	1,374
Penalties and interest on taxes	-	323
Homestead exemption	-	1,515
Property tax credit	-	19,828
Personal property tax credit	-	742
Pro-rate motor vehicle	-	422
	223,383	221,205
Total receipts		
Disbursements:		
Building acquisition & improvements	290,000	157,068
Total disbursements	290,000	157,068
Excess (deficiency) of receipts over disbursements	\$ (66,617)	64,137
Budgetary fund balance, August 31, 2020		\$ 125,335

See Notes to Supplementary Information
Budgetary Comparison Schedules

SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA

BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS
STUDENT FEE FUND
(UNAUDITED)
FOR THE YEAR ENDED AUGUST 31, 2020

	<u>Original and Final Budget</u>	<u>Actual</u>
Budgetary fund balance, September 1, 2019		\$ -
Receipts:		
Extracurricular activities fees	<u>\$ 30,000</u>	<u>-</u>
Total receipts	30,000	-
Disbursements:		
Extracurricular activities costs	<u>30,000</u>	<u>-</u>
Total disbursements	<u>30,000</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u><u>\$ -</u></u>	<u>-</u>
Budgetary fund balance, August 31, 2020		<u><u>\$ -</u></u>

See Notes to Supplementary Information
Budgetary Comparison Schedules

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA**

**BUDGETARY COMPARISON SCHEDULE-MODIFIED CASH BASIS
BOND FUND
(UNAUDITED)
FOR THE YEAR ENDED AUGUST 31, 2020**

	Original and Final Budget	Actual
Budgetary fund balance, September 1, 2019		\$ 751,385
Receipts:		
Local property taxes	\$ 1,003,066	914,588
Carline taxes	500	502
Public power district sales tax	-	6,387
Penalties and interest on taxes	-	1,649
Interest	5,000	3,394
Homestead Exemption	-	6,982
Property tax credit	-	90,952
Personal property tax credit	-	3,742
Pro-rate motor vehicle	-	1,996
Issurance of bonds (refunding only)	-	4,697
Total receipts	1,008,566	1,034,889
Disbursements:		
Redemption of principal	625,000	625,000
Bond interest paid	356,065	356,065
Other miscellaneous expenses	787,384	712
Total disbursements	1,768,449	981,777
Excess (deficiency) of receipts over disbursements	<u>\$ (759,883)</u>	<u>53,112</u>
Budgetary fund balance, August 31, 2020		<u>\$ 804,497</u>

See Notes to Supplementary Information
Budgetary Comparison Schedules

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA**

**NOTE TO SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULES
FOR THE YEAR ENDED AUGUST 31, 2020**

1. BUDGETARY ACCOUNTING

The District prepares its budget for the Governmental Funds on the modified cash basis of accounting. This basis is consistent with the basis of accounting used in presenting the financial statements. Under this method of accounting, all unexpended appropriations lapse at the end of the budget year.

The term "Budgetary Fund Balance" used in these supplementary schedules is synonymous with the terms "Fund Balance – Modified Cash Basis" used in the financial statements.

2. PRESENTATION

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

SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA

COMBINING SCHEDULE OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2020

	General	Depreciation	Employee Benefit	Total General Fund
ASSETS				
Cash and cash equivalents	\$ 1,758,355	\$ 444,053	\$ 12,926	\$ 2,215,334
Cash with county treasurers	1,097,025	-	-	1,097,025
Total assets	\$ 2,855,380	\$ 444,053	\$ 12,926	\$ 3,312,359
FUND BALANCES				
Assigned	-	444,053	12,926	456,979
Unassigned	2,855,380	-	-	2,855,380
Total fund balance	\$ 2,855,380	\$ 444,053	\$ 12,926	\$ 3,312,359

See Accompanying Auditor's Report and Notes to Financial Statements

**SHELBY-RISING CITY PUBLIC SCHOOLS
DISTRICT NO. 32, POLK COUNTY
SHELBY, NEBRASKA**

**COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN
FUND BALANCES - MODIFIED CASH BASIS - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2020**

	General	Depreciation	Employee Benefit	Total General Fund
RECEIPTS				
Taxes	\$ 5,629,698	\$ -	\$ -	\$ 5,629,698
Local receipts	98,071	2,318	-	100,389
County receipts	18,768	-	-	18,768
State receipts	849,671	-	-	849,671
Federal receipts	193,783	-	-	193,783
Non-revenue receipts	6,570	671	-	7,241
Total receipts	<u>6,796,561</u>	<u>2,989</u>	<u>-</u>	<u>6,799,550</u>
DISBURSEMENTS				
Instructional programs	3,110,324	-	46,554	3,156,878
Limited english proficiency programs	30,565	-	-	30,565
Poverty programs	60,602	-	-	60,602
Special education instructional programs	535,203	-	-	535,203
Support services - pupils	213,173	-	-	213,173
Support services - special education pupils	139,992	-	-	139,992
Support services - staff	304,066	-	-	304,066
Board of education	61,516	-	-	61,516
Executive administration services	171,423	-	-	171,423
Office of the principal	255,650	-	-	255,650
Support services - business	221,033	-	-	221,033
Support services - building(s) and site(s)	527,665	-	-	527,665
Safety and security	10,094	-	-	10,094
Support services - pupil transportation	245,976	81,000	-	326,976
Support services - special education pupil transportation	26,091	-	-	26,091
Federal programs	275,420	-	-	275,420
Debt services	1,200	-	-	1,200
Total disbursements	<u>6,189,993</u>	<u>81,000</u>	<u>46,554</u>	<u>6,317,547</u>
Excess (deficiency) of receipts over disbursements before other financing uses	606,568	(78,011)	(46,554)	482,003
OTHER FINANCING SOURCES/(USES)				
Transfers from other funds	-	75,000	48,965	123,965
Transfers to other funds	(163,965)	-	-	(163,965)
Net change in fund balance	442,603	(3,011)	2,411	442,003
Fund balance - beginning of year	<u>2,412,777</u>	<u>447,064</u>	<u>10,515</u>	<u>2,870,356</u>
Fund balance - end of year	<u>\$ 2,855,380</u>	<u>\$ 444,053</u>	<u>\$ 12,926</u>	<u>\$ 3,312,359</u>

See Accompanying Auditor's Report and Notes to Financial Statements

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

To the Board of Education
Shelby-Rising City Public Schools
District No. 32, Polk County
Shelby, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Shelby-Rising City Public Schools, District No. 32, Shelby, Nebraska, as of and for the year ended August 31, 2020, and the related notes to the financial statements, which collectively comprise Shelby-Rising City Public Schools' basic financial statements, and have issued our report thereon dated November 3, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Shelby-Rising City Public Schools' internal control over financial reporting (internal control) as basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Shelby-Rising City Public Schools, District No. 32, Shelby, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of the Shelby-Rising City Public Schools, District No. 32's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompanying schedule of findings and responses as item 2020-01, that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Shelby-Rising City Public Schools, District No. 32's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as item 2020-02.

Shelby-Rising City Public Schools, District No. 32, Shelby, Nebraska's Responses to Findings

Shelby-Rising City Public Schools, District No. 32, Shelby, Nebraska's responses to the findings in our audit are described in the accompanying schedule of findings and responses. Shelby-Rising City Public Schools, District No. 32, Shelby, Nebraska's responses were not subject to auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

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

Pekny & Associates, CPA's, PC

Pekny & Associates, CPA's, PC
Columbus, NE
November 3, 2020

**SHELBY-RISING CITY PUBLIC SCHOOLS
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2020**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS

2020-01 - Internal Control

Criteria: A strong internal control environment should include the processes that are designed to provide reasonable assurance by segregating duties with respect to handling and recording transactions.

Condition: Due to a limited number of personnel, there is not adequate segregation of duties to ensure internal control over cash receipts, disbursements, and recording of transactions.

Cause: The District has limited personnel involved in the accounting function.

Potential Effect: Inadequate segregation of duties could lead to misappropriation of assets or improper reporting.

Recommendation: We recommend the District implement procedures to ensure that duties with respect to handling and recording transactions be segregated or that alternative controls be used to compensate for lack of segregation.

Views of Responsible Officials and Planned Corrective Action: We concur with the finding. Due to the size and resources of the District, proper segregation of duties cannot be obtained. We will, however, have measures put in place to segregate duties as much as possible and provide oversight of the accounting function.

2020-02 – ADA/ADM Noncompliance

Criteria: The District should comply with all provisions of laws, regulations, contracts, and grant agreements relating to the financial statements and student membership and attendance reporting.

Condition: Reporting on average daily attendance (ADA) and average daily membership (ADM) with the Nebraska Department of Education (NDE) was not recorded correctly.

Cause: This condition was caused by a computer malfunction in both the NDE's and the school district's software systems, which did not report the correct attendance information submitted by the District.

Potential Effect: Misreporting the ADA/ADM of the District could impact the NDE's state aid calculation and alter what the District receives in state aid as well as other services.

Recommendation: Procedures should be implemented to ensure the correct information for ADA/ADM is being reported on the NDE's system by the school's system.

Views of Responsible Officials and Planned Corrective Action: We have discussed the issue with the NDE and our software provider, and the computer malfunction has been corrected. Accurate data related to attendance information will now be reported to NDE for the District.

See Accompanying Auditor's Report and Notes to Financial Statements

STAFF CONDUCT WITH STUDENTS

The Board expects all staff members, including teachers, coaches, counselors, administrators, and others to maintain the highest professional, moral, and ethical standards in their conduct with students. For the purposes of this policy, staff members also include school volunteers. The term “students” excludes a staff member’s immediate family members.

The interactions and relationships between staff members and students should be based upon mutual respect and trust; an understanding of the appropriate boundaries between adults and students in and outside of the educational setting; and consistency with the educational mission of the schools.

Staff members are expected to be sensitive to the appearance of impropriety in their conduct with students. Staff members are encouraged to discuss issues with their building administrator or supervisor whenever they are unsure whether particular conduct may constitute a violation of this policy.

Unacceptable Conduct

Examples of unacceptable conduct by staff members include but are not limited to the following:

- “Grooming,” which includes building trust with a student and individuals close to the student in an effort to gain access to and time alone with the student, with the ultimate goal of engaging in sexual contact or sexual penetration with the student, regardless of when in the student's life the sexual contact or sexual penetration would take place;
- Any type of sexual or inappropriate physical contact or engaging in a dating or romantic relationship with a student or former student within one year of the student’s graduation or end of enrollment, ~~with students~~ or any other conduct that might be considered harassment under Board policies ~~the Board's policy on Harassment By Employees;~~
- Singling out a particular student or students for personal attention and friendship beyond the normal teacher-student relationship;
- Associating with students in any situation or activity that includes the presence of alcohol, drugs, or tobacco or that could be considered sexually suggestive;
- For non-guidance/counseling staff, encouraging students to confide their personal or family problems and/or relationships. If a student initiates such discussions, staff members are expected to be supportive but to refer the student to appropriate guidance/counseling staff. In either case, staff involvement should be limited to a direct connection to the student's school performance;
- ~~Sending students on personal errands;~~

~~• Sexual banter, allusions, jokes, or innuendos with students;~~

~~• Asking a student to keep a secret;~~

Approved _____ Reviewed _____ Revised _____

~~• Sending students on personal errands;~~

• Sexual banter, allusions, jokes, or innuendos with students or discussing sexual topics not related to that employee's instructional curriculum;

• Asking a student to keep a secret;

- Disclosing personal, sexual, family, employment concerns, or other private matters to one or more students;
- Addressing students with terms of endearment, pet names, or otherwise in an overly familiar manner; and
- Permitting students to address you by your first name, nickname or otherwise in an overly familiar manner.
- Being alone with individual students by closing a room door except when dealing with issues of health by appropriate personnel, or being alone with individual students outside of normal school hours;
- Maintaining personal contact with a student outside of school by phone, email, Instant Messenger or Internet chat rooms, social networking websites, or letters (beyond homework or other legitimate school business). Communications between staff, student teachers or interns and the students, when required for school-related purposes shall be handled through means using the district's electronic network;
- Exchanging personal gifts (beyond the customary student teacher gifts); and/or
- Socializing or spending time with students (including but not limited to activities such as going out for meals or movies, shopping, traveling, and recreational activities) outside of school sponsored events or except as participants in organized community activities.

Students and/or their parents/guardians are strongly encouraged to notify the principal if they believe a teacher or other staff member may be engaging in conduct that violates this policy.

Staff members requesting an exception to this policy must have clear prior permission from their administrator. Administrators must be notified by the employee of any unintended violation within 24 hours of the incident. ~~are required to notify promptly the~~

~~principal or superintendent if they become aware of a situation that may constitute a violation of this policy.~~

Staff violations of this policy may result in disciplinary action up to and including dismissal. Violations involving sexual or other abuse will also result in referral to the Department of Health and Human Services and/or law enforcement in accordance with the Board's policy on Child Abuse Reporting. Violations by certificated staff may result in referral to the Nebraska Department of Education with consequences including disciplinary action up to and including dismissal.

Every report of alleged violations of this policy that can be interpreted at the outset to fall within the protections of laws against discrimination shall be handled as a joint, concurrent investigation into all allegations and coordinated with the full participation of the Compliance Officer and Title IX Coordinator. If, in the course of an ongoing investigation of this policy, potential issues of discrimination are identified, the Title IX Coordinator shall be promptly notified, and the investigation shall be conducted jointly and concurrently to address the issues of alleged discrimination as well as the incidents of alleged violations of this policy.

This policy shall be included in future employee, student and volunteer handbooks.

EMPLOYEE INJURY ON THE JOB

When an employee becomes seriously injured on the job, the building principal shall notify a member of the family, or an individual of close relationship, as soon as the building principal becomes aware of the injury.

If possible, an employee may administer emergency or minor first aid. An injured employee shall be turned over to the care of the employee's family or qualified medical employees as quickly as possible. The school district is not responsible for medical treatment of an injured employee.

It shall be the responsibility of the employee injured on the job to inform their supervisor~~the superintendent~~ within one business day of the occurrence. It shall be the responsibility of the employee's immediate supervisor to file an accident report within one business day after the employee reported the injury and notify the building principal.

It shall be the responsibility of the employee to file claims, such as workers' compensation, through the central administration office.

Injury Leave

If a district employee suffers physical injury within the scope of employment by another individual who intentionally, knowingly, or recklessly causes that injury, notification of the supervisor shall be made as described above. If, after investigation of the circumstances of the injury by the administration, and in consultation with the employee's physician, the employee may be granted up to seven calendar days of paid leave for such time as the employee is absent and unable to work as a result of the injury. This injury leave will not count against any other leave available to the employee. The administration's decision regarding injury leave is not subject to appeal.

Legal Reference: Neb. Statute 79-8,106

Cross Reference: 404 Employee Health and Well-Being
410.02 Certificated Employee Personal Illness Leave
415.02 Support Staff Personal Illness Leave
905.06 Accident Reports

Approved _____ Reviewed _____ Revised _____

SCHOOL CLOSURE UNDER EXTRAORDINARY CIRCUMSTANCES

In extreme or extraordinary circumstances the district may close one or more buildings to protect the health, safety and welfare of staff and students. In a case of epidemic sickness or other circumstances forcing prolonged closure the district may utilize agreements, procedures, government directives or other measures to pay staff for such time as the school or schools shall be closed to ensure staff continuity.

Legal Reference: Neb. Statute 79-8,106

Approved _____ Reviewed _____ Revised _____

ADDRESSING BARRIERS TO ATTENDANCE

Regular attendance by the students at school is essential for students to obtain the maximum opportunities from the education program. Parents and students alike are encouraged to ensure an absence from school is a necessary absence. Students shall attend school unless excused by the principal of their attendance center. This policy, developed and annually reviewed in collaboration with the county attorney for the district's principal office location, is an attempt to address the barriers to student attendance. This policy shall include a provision indicating how the district and the county attorney will handle cases in which excessive absences are due to illness and shall state the circumstances and number of absences or hourly equivalent upon which the school shall render all services to address barriers to attendance.

Any superintendent, principal, teacher, or member of the school board who knows of any violation of the state school attendance laws (79-201) shall report that violation to the school attendance officer within 3 days.

The superintendent shall designate an attendance officer. The attendance officer will immediately investigate the report of any child who may be in violation of the state's compulsory attendance statutes.

If any student has exceeded the number of unexcused absences as defined in the student handbook, the school shall render all services to address barriers to attendance. These services shall include the following:

1. Verbal or written communication by school officials with the person or persons who have legal or actual charge or control of any child; and
2. A meeting or meetings between the school attendance officer, school social worker, a school administrator or designee, the person who has legal or actual control of the child, and the student (when appropriate) to address the barriers to attendance. The result of the meeting or meetings shall be to develop a collaborative plan to reduce barriers identified to improve regular attendance. The plan shall consider, but not be limited to:
 - (i) Illness related to physical, mental, or behavioral health of the child;
 - (ii) Educational counseling;
 - (iii) Educational evaluation;
 - (iv) Referral to community agencies for economic services;
 - (v) Family or individual counseling; and
 - (vi) Assisting the family in working with other community services.

Approved _____ Reviewed _____ Revised _____

The school may report to the county attorney of the county in which the person resides when the school has documented the efforts it has made as required by statutes, that the collaborative plan to reduce barriers identified to improve regular attendance has not been successful, and that the child has been absent more than twenty days per year. The school shall notify the child's family in writing prior to referring the child to the county attorney. Illness that makes attendance impossible or impracticable shall not be the basis for referral to the county attorney.

Students are subject to disciplinary action for excessive absenteeism including suspension and expulsion. It shall be within the discretion of the principal to determine, in light of the circumstances, whether a student may make up work missed because of excessive absenteeism. Disciplinary action for students receiving special education services will be assigned in accordance with the goals and objectives of the student's Individualized Education Program.

The superintendent shall report to the Commissioner of Education as directed by the commissioner regarding the number of and reason for any long-term suspension, expulsion, or excessive absenteeism of a student; referral of a student to the office of the county attorney for excessive absenteeism; or contacting of law enforcement officials other than school resource officers by the district relative to a student enrolled in the district. The superintendent shall report annually to the Commissioner the required data for the number of students who have dropped out of school.

It shall be the responsibility of the superintendent to implement this policy. The implementation may include regulations indicating the disciplinary action to be taken for excessive absenteeism.

Legal Reference:	Neb. Statute 79-208 and 209 NDE Rule 10.012.01B
Cross Reference:	411.03 Attendance Officer 505 Student Discipline 506 Student Activities 507 Student Records

Hospital Bed Thresholds- Percent COVID-19 Inpatients of 14 day rolling average of staffed beds	2%	10%	15%	20%	25%
Level					
Extracurricular Activities	No restrictions	No restrictions; guidance remains and is recommended	No restrictions; guidance remains and is recommended	Fan attendance limited to household members & 6 ft Separation	Youth extracurricular activities prohibited below high school level. Fan attendance rules remain same as orange for High School. Fan attendance for College, staff and only immediate family members.
Bars	No restrictions	No restrictions; guidance remains and is recommended	Patrons required to be seated, Parties of 8	Patrons required to be seated, Parties of 8, 6 ft Separation	Bars go to carry-out, delivery, and drive through only.
Restaurants	No restrictions	No restrictions; guidance remains and is recommended	Patrons required to be seated, Parties of 8	Patrons required to be seated, Parties of 8, 6 ft Separation	Only licensed restaurants can do dine-in. Mask required for public facing restaurant staff. Patrons required to be seated, parties of 8, 6 ft separation, no games, no seating at counter/bars, Patrons can have alcoholic beverage as long as with a meal, Dine-in permitted from 5a-9p.
Churches	No restrictions	No restrictions; guidance remains and is recommended	No restrictions; guidance remains and is recommended	6 ft Separation between Household Units	6 ft Separation between, no passing of items between Household Units
Wedding & Funeral Receptions	No restrictions	No restrictions; guidance remains and is recommended	Parties of 8, Limited Dancing Outside of Tables	Parties of 8, 6 ft Separation, Dancing at Tables Only	10 person rule applies for receptions; Services must have 6 ft of separation between households
Indoor Gatherings	No restrictions	75%; guidance remains and is recommended	50%, Parties of 8	25%, Parties of 8, 6 ft Separation	10 Person Rule
Outdoor Gatherings	No restrictions	100%; guidance remains and is recommended	100%, Parties of 8	100%, Parties of 8, 6 ft Separation	25 Person Rule
Gyms, Fitness Centers/ Clubs, Health Clubs, Spas	No restrictions	No restrictions; guidance remains and is recommended	No restrictions; guidance remains and is recommended	6 ft Separation between Customers	6 ft Separation between Customers
Salons, Barber Shops, Massage, Body Art	No restrictions	No restrictions; guidance remains and is recommended	No restrictions; guidance remains and is recommended	6 ft Separation between Customers, Masks Required	6 ft Separation between Customers, Masks Required
Schools	No restrictions	Remain Open	Remain Open	Remain Open	Remain Open
Elective Surgeries	No restrictions	No restrictions	10% Reserve Capacity	All Inpatient Class D & E Surgeries Postponed	All Inpatient Class C, D & E Surgeries Postponed
Child Care Services	No restrictions	No restrictions; guidance remains and is recommended	No restrictions; guidance remains and is recommended	Such child care services shall require all staff, volunteers or practitioners to use masks, or other item sufficient to cover an individual's mouth and nose, when within six (6) feet of children for fifteen (15) consecutive minutes or more.	Such child care services shall require all staff, volunteers or practitioners to use masks, or other item sufficient to cover an individual's mouth and nose, when within six (6) feet of children for fifteen (15) consecutive minutes or more.
Public Meetings	No restrictions	No restrictions		Executive Order: Board members who are quarantined can attend virtually	Executive Order: All Public meetings can be held virtually

Shelby/Rising City Public Schools

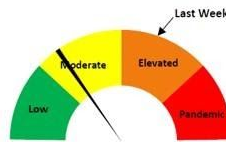
Return to School Plan 2020-21

Shelby/Rising City Public Schools intends to be prepared to meet the health and safety needs of its students and staff during the 2020-21 school year, in light of the COVID-19 pandemic. This framework is structured to allow the district to be responsive to the current health climate and to articulate expectations for students, staff, and parents, amid changing school and community health conditions. The tiered structure of this framework coincides with the “Risk Dial for COVID-19” from the Four Corners Health Department. This framework may be adjusted, as needed, to meet the needs of students, staff, and parents of Shelby/Rising City Public Schools.

SHELBY/RISING CITY PUBLIC SCHOOLS Mission Statement:

The Mission of Shelby/Rising City Public Schools is to provide a quality education through innovation, integrity, accountability and service.

Risk Dial Zones



Description & Rationale for Use of Risk Dial Zones:

Four Corners Health Department provides a Covid-19 “Risk Dial” for the geographic area it serves, which informs the public about the level of COVID-19 virus in its service area. This “risk dial” will serve as a barometer for the school’s operational response to the virus. The school will use the “risk dial” in conjunction with the school’s monitoring of the virus activity within the school to determine which “risk dial operational zone” the school will operate in. The current “risk dial operational zone” will be clearly communicated to students, staff, and parents through the school’s website and through the school’s messaging system, along with specific guidance based on the current operational zone. By fostering collaboration between the Four Corners Health Department and the school’s nurse to closely monitor current health conditions relevant to the COVID-19 virus, the administration will be able to assess the safest and most non-restrictive educational environment for students, staff, and parents at Shelby/Rising City Public Schools.

Risk Zone Indicators			
Green--DHM Phase IV--Low Risk	Yellow--DHM Phase III--Moderate Risk	Orange--DHM Phase II--Elevated Risk	Red--DHM Phase I--Pandemic
<ul style="list-style-type: none"> No confirmed cases within the buildings No Directed Health Measures that limit the school building capacity 	<ul style="list-style-type: none"> Confirmed case(s) in the immediate geographic area (Polk County) or within the buildings Consultation with Health Department Directed Health Measures Governor or Commissioner of Education Guidance 	<ul style="list-style-type: none"> Confirmed case(s) in building Consultation with Health Department Directed Health Measures Governor or Commissioner of Education Guidance 	<ul style="list-style-type: none"> Confirmed case(s) in building Consultation with Health Department Directed Health Measures Governor or Commissioner of Education Guidance

Risk Zone Procedures					
Green--DHM Phase IV--Low Risk	Yellow--DHM Phase III--Moderate Risk	Orange--DHM Phase II--Elevated Risk	Red--DHM Phase I--Pandemic		
<table border="1"> <tr> <td>School/Academic Plan</td> <td> <ul style="list-style-type: none"> School conducted as normal Buildings open </td> </tr> </table>	School/Academic Plan	<ul style="list-style-type: none"> School conducted as normal Buildings open 	<ul style="list-style-type: none"> Increased social distancing Buildings open 	<ul style="list-style-type: none"> Limited student contact 	<ul style="list-style-type: none"> School may operate on an A/B schedule with a maximum 50% capacity with Remote Learning for all students on Wednesday morning and teacher work time on Wednesday afternoon.
School/Academic Plan	<ul style="list-style-type: none"> School conducted as normal Buildings open 				

				<ul style="list-style-type: none"> Remote learning for K-12 students may be used if the administration determines that the district/school is not able to sustain the educational program due to what the current level of quarantines/cases are. There may be limited program/building closings if overall classroom/building rate is over 11% or if the administration determines that the building/class(es) are not able to educationally operate due to the current level of quarantine. School may remain in session if teacher/sub staffing is adequate as determined by the administration. Staff members who are a primary contact will quarantine unless there are building staffing issues as long as they are symptom free
Self Screening Temperature Checks	<p>All students and staff should perform "self screening" before reporting to school each day. If students or staff display any of the following symptoms, they are advised to stay home:</p> <ul style="list-style-type: none"> Flu-like or COVID-like symptoms Temperature of 100.4 or greater 	<p>All students and staff should perform "self screening" before reporting to school each day. If students or staff display any of the following symptoms, they are advised to stay home:</p> <ul style="list-style-type: none"> Flu-like or COVID-like symptoms Temperature of 100.4 or greater 	<p>All students and staff should perform "self screening" before reporting to school each day. If students or staff display any of the following symptoms, they are advised to stay home:</p> <ul style="list-style-type: none"> Flu-like or COVID-like symptoms Temperature of 100.4 or greater 	<ul style="list-style-type: none"> All Orange protocols will continue to be used. Students/staff will check temperatures twice a day. The second temp will be taken at the end of lunch. The school reserves the right to follow other Health Department protocols/DHSS

	<ul style="list-style-type: none"> Difficulty breathing Sore throat Cough <p>Temperature checks for students riding the bus will be performed by parents in the morning. If a student's temperature is 100.4 or greater, the parent will need to inform the driver that the student will not be riding the bus and report the student's 72-hour required absence to the school's office.</p> <p>Temperature checks will be conducted by nurse/designated staff outside of classrooms at the beginning of the school day as needed, as well as throughout the day if needed</p> <ul style="list-style-type: none"> Students with a temperature of 100.4 or greater will be required to stay home 72 hours and be fever free, without medication, before returning to school. An earlier return to school may be possible with a doctor's return to school note. Temperatures for tardy students will be taken in the office prior to going to class. <ul style="list-style-type: none"> Temperature checks indicating a temperature of 100.4 or greater will be verified by the school nurse through a second temperature check by the school nurse before sending a student home. <p>Staff Temperature Check:</p> <ul style="list-style-type: none"> Staff will take their own temperature every morning. <p>All students or staff who have a temperature of 100.4 or greater will be sent to the school nurse.</p>	<ul style="list-style-type: none"> Difficulty breathing Sore throat Cough <p>Temperature checks will be conducted twice per day as needed.</p> <ul style="list-style-type: none"> Students with a temperature of 100.4 or greater will be required to stay home 72 hours and be fever free, without medication, before returning to school. An earlier return to school may be possible with a doctor's return to school note. Temperatures for tardy students will be taken in the office prior to going to class. <ul style="list-style-type: none"> Temperature checks indicating a temperature of 100.4 or greater will be verified through a second temperature check by the school nurse before sending a student home. Temperatures will be taken in the morning upon arrival and prior to the start of the school day and again at lunch or after lunch. Temperatures will not be taken immediately after recess/PE (preK-5) or open gym (6-12) to minimize false elevated temperature readings due to physical activity. <p>Staff Temperature Check:</p> <ul style="list-style-type: none"> Staff will take their own temperature every morning. <p>All students or staff who have a temperature of 100.4 or greater will be sent to the school nurse.</p>	<ul style="list-style-type: none"> Difficulty breathing Sore throat Cough <p>Temperature checks will be conducted daily.</p> <ul style="list-style-type: none"> Students with a temperature of 100.4 or greater will be required to stay home 72 hours and be fever free, without medication, before returning to school. An earlier return to school may be possible with a doctor's return to school note. Temperatures for tardy students will be taken in the office prior to going to class. <ul style="list-style-type: none"> Classroom temperature checks indicating a temperature of 100.4 or greater will be verified by the school nurse through a second temperature check by the school nurse before sending a student home. Temperatures will be taken in the morning upon arrival and prior to the start of the school day and again at lunch or after lunch. Temperatures will not be taken immediately after recess /PE (preK-5) or open gym (6-12) to minimize false elevated temperature readings due to physical activity. <p>Staff Temperature Check:</p> <ul style="list-style-type: none"> Staff will take their own temperature every morning and as needed. <p>All students or staff who have a temperature of 100.4 or greater will be sent to the school nurse.</p>	as they are developed.
Custodial	<ul style="list-style-type: none"> Daily routine cleaning procedures of student attendance centers Routine infectious disease protocol <ul style="list-style-type: none"> Staff will comply with State and/or local health department requirements and CDC cleaning and disinfecting protocols <p>Staff will follow manufacturer's instructions regarding the use and maintenance of equipment & use & storage of chemicals for cleaning & sanitizing.</p> <ul style="list-style-type: none"> Spray bottles with disinfectant or disinfectant wipes will be provided for all PK-12 	<ul style="list-style-type: none"> Continue Level I cleaning and disinfecting procedures in addition to heightened disinfection of frequent high touch points and high traffic areas. School nurse, head of maintenance, and administration will identify and address any additional areas in need of intensive cleaning and disinfecting Head of Maintenance and superintendent will determine routine cleaning schedules at each building and will modify cleaning schedules and work assignments of custodial staff to meet any heightened disinfection needs. Spray bottles with disinfectant or disinfectant wipes 	<ul style="list-style-type: none"> Continue Level I & Level II cleaning and disinfecting procedures in addition to heightened disinfection of frequent high touch points and high traffic areas. School nurse, head of maintenance, and administration will identify and address any additional areas in need of intensive cleaning and disinfecting. Head of Maintenance and superintendent will determine routine cleaning schedules at each building and will modify cleaning schedules and work assignments of custodial staff to meet any heightened disinfection needs. 	<ul style="list-style-type: none"> Securing affected buildings/rooms if building is shut down Orange protocols will be followed if building remains open will continue. Health Department protocols will be followed.

	classrooms.	<p>will be provided for all PK-12 classrooms.</p> <ul style="list-style-type: none"> HVAC system will be adjusted to allow as much fresh air as feasibly possible to be introduced into the HVAC system while operating. 	<ul style="list-style-type: none"> Spray bottles with disinfectant or disinfectant wipes will be provided for all PK-12 classrooms. Closing affected buildings <ul style="list-style-type: none"> Superintendent will shut down and secure affected building(s) for deep cleaning and disinfecting. Building access prohibited by all user will be closed until the area is cleaned and disinfected. Superintendent will coordinate and communicate with staff, students, and parents regarding reopening procedures for affected areas, after consultation with Four Corners Health Department. 	
Lunch and Breakfast	Breakfast and lunch served in the cafeteria.	<ul style="list-style-type: none"> Breakfast in the cafeteria, provided adequate social distancing can be provided. If more space is required, high school gym space will be needed. Lunch may be in the classrooms to provide adequate social distancing between students. All students will wash hands and use hand sanitizers before getting in the lunch line. Extra sanitation procedures will be used. Some food items may be limited. Meals may be delivered to each eating area. Parents will not be allowed to eat lunch with students. No outside visitors in cafeteria 	<ul style="list-style-type: none"> Breakfast and lunch may be eaten in the classroom or an alternative location. All students will wash hands and use hand sanitizers before getting in the lunch line. Extra sanitation procedures will be used in the kitchen and meal preparation area. Some food items may be limited to ease preparation time and to ensure meal items are easily consumed in a classroom setting. All kitchen staff will wear gloves and face coverings while serving meals Parents will not be allowed to eat lunch with students. No outside visitors in cafeteria 	<ul style="list-style-type: none"> Grab and Go meals will be provided for families at designated schools or transported to families in rural areas if school is closed All Orange protocols will continue to be observed during normal student attendance days Assigned seating will be used during A/B schedule days to ensure maskless social distancing
Recess	Schools will continue to have recess as scheduled with handwashing or hand sanitizer upon entry to the playground area.	<ul style="list-style-type: none"> Elementary will implement recess zones for assigned students to support physical distancing. Schedules will be modified to ensure adequate spacing on the playground at one time. Cleaning and sanitizing of playground equipment will be completed daily. Classroom equipment will be available. 	<ul style="list-style-type: none"> Elementary may implement recess zones for assigned students to support physical distancing. Schedules may be modified to ensure adequate spacing on the playground at one time. Cleaning and sanitizing of playground equipment will be completed daily. 	<ul style="list-style-type: none"> All Orange protocols will continue to be observed
PK-5 Field Trips	Regular field trip opportunities can be scheduled.	No off-site field trips.	No field trips will be available.	No field trips will be available
Specials	Students transition to music, art, PE, and media as normal.	Specialists teachers transition to classrooms to provide instruction, as feasible. If teachers transitioning is not possible, student transitions to music, art, PE and media will be allowed.	All specialist teachers may transition to classrooms if needed based upon DHMs	All specialist teachers may transition to classrooms if needed based upon DHMs
Handwashing/Hand Sanitizer	<ul style="list-style-type: none"> PK-5 teachers scheduled handwashing and use of hand sanitizer 3 times a day. 6-12--Announcements supporting hand washing and hand sanitizer available in all classrooms and commons areas. Hand sanitizer stations will be positioned 	<ul style="list-style-type: none"> PK-5 teachers scheduled handwashing and use of hand sanitizer 3 times a day. 6-12--Announcements supporting hand washing and hand sanitizer available in all classrooms and commons areas. Hand sanitizer stations will be positioned outside 	<ul style="list-style-type: none"> PK-5 teachers scheduled handwashing and use of hand sanitizer 3 times a day. 6-12--Announcements supporting hand washing and hand sanitizer available in all classrooms and commons areas. Hand sanitizer stations will be positioned 	Same as Orange Protocol

	outside the main doors and gyms	the main doors and gyms.	outside the main doors and gyms.	
Hallways	<ul style="list-style-type: none"> PK-5 students transition normally with staff support 6-12--Regular transitions with encouraged social distancing in hallway areas. 	<ul style="list-style-type: none"> PK-5 students transition normally and specialists come to classrooms, whenever feasible. When it is not feasible for teachers to come to the classroom, students are allowed to transition to specialist teachers' classrooms. 6-12 Students may have limited and/or staggered transitions, in conjunction with schedule 	<ul style="list-style-type: none"> PK-5 students transition and all specialists come to classrooms if needed 6-12 students may be in isolated classrooms with only limited and scheduled hallway access. 	Same as Orange Protocol
Lockers	<ul style="list-style-type: none"> Lockers will be used as normal 	<ul style="list-style-type: none"> 6-12 Students may have limited and staggered use of lockers, in conjunction with scheduled transitions during class period breaks. 	<ul style="list-style-type: none"> Buildings may implement a limited and staggered use of lockers 	Same as Orange Protocol
Beginning of the day staff	<p>PK-5 Teachers</p> <ul style="list-style-type: none"> Teachers will report for duty as assigned. M/W/F Teachers will be in their classrooms for student supervision at 8:00 am. T/TH Teachers will pick up students at the conclusion of PLCs at their assigned location. <p>6-12 Teachers</p> <ul style="list-style-type: none"> Teachers will report for duty as assigned. 	<p>PK-5</p> <ul style="list-style-type: none"> Teachers will report for duty as assigned. M/W/F Teachers will be in their classrooms for student supervision at 8:00 am. T/TH Teachers will pick up students at the conclusion of PLCs at their assigned location. <p>MS/HS</p> <ul style="list-style-type: none"> Teachers will report to classrooms for advisory at 8:00 AM. PLC schedule is TBD. 	Teachers will report based on the schedule created and direction provided by the administration.	Same as Orange Protocol
Beginning of the day students	<p>PK--5th Grade</p> <ul style="list-style-type: none"> M/W/F Students will report to Activities Hallway or South Gym as assigned and report to classrooms at 8:00 am. T/TH Students will report to Activities Hallway or South Gym as assigned until picked up by teachers following PLCs. <p>MS/HS</p> <ul style="list-style-type: none"> Report to West Gym until 8:25. Sign out if needed to student access or a teacher classroom. Those students remaining in the gym will be encouraged to wear a mask or social distance. 	<p>PK--5</p> <ul style="list-style-type: none"> M/W/F Students will report to Activities Hallway or South Gym as assigned and report to classrooms at 8:00 am. T/TH Students will report to Activities Hallway or South Gym as assigned until picked up by teachers following PLCs. <p>MS/HS</p> <ul style="list-style-type: none"> Students need to report to their advisory classroom, observing 6 ft. of social distance. Students will stay in advisory classrooms until 8:25 am and then report to 1st period class. 	Students will report based on the schedule created and direction provided by the administration.	Same as Orange Protocol
End of the day	<ul style="list-style-type: none"> Regular dismissal. All students will be required to leave the building at the end of the day unless in an activity, or working under the direct supervision of a teacher. Elementary classrooms will be dismissed from the building through their assigned door. 	<ul style="list-style-type: none"> Regular dismissal. All students will be required to leave the building at the end of the day unless in an activity, or working under the direct supervision of a teacher. Elementary Parents are encouraged to wait in their cars and not enter the building to pick up their students. Elementary classrooms will be dismissed from the building through their assigned door. 	<ul style="list-style-type: none"> Regular dismissal. All students will be required to leave the building at the end of the day unless in an activity, or working under the direct supervision of a teacher. Elementary Parents are encouraged to wait in their cars and not enter the building to pick up their students. Elementary classrooms will be dismissed from 	

			the building through their assigned door.	
Building Access	<ul style="list-style-type: none"> Visitors that enter the building must report to the office for a temperature check and to sign into the building. Shelby/Rising City Schools events will not require a mask. However, masks maintaining social distancing at events is encouraged. Non-Shelby/Rising City Public Schools event guidelines (community use) are at the discretion of the event sponsors. Parents may eat lunch with their child when scheduled with the principal, after reporting to the office for a temperature screening and checking in at the office. 	<ul style="list-style-type: none"> Parents and visitors to the school must be regularly scheduled and check into the school office for a temperature check upon arrival. Masks are encouraged but not required for all visitors to the school and not provided by the school district. Masks and social distancing are not required at school sponsored events but are strongly encouraged. Non-Shelby/Rising City Public Schools event guidelines (community use) are at the discretion of the event sponsors. Parents will not be allowed to eat lunch with students Parents/visitors will receive a temp check upon entering the building. 	No outside visitors or user groups allowed on campus from 8:00 AM to 4:00 PM	No campus access available beyond required personnel if building is closed to students unless approved by superintendent
Facemasks	Face masks and/or shields will be provided and strongly encouraged to be used by everyone, but will not be required for entry into the school.	<ul style="list-style-type: none"> Face masks and/or shields are provided for all staff and students as necessary Staff face mask use is REQUIRED Student face mask use is REQUIRED 	<ul style="list-style-type: none"> Face masks and/or face shields provided for all staff and students as necessary Staff required to wear masks or shields. Students required to wear a mask. 	Same as Orange Protocol
Restrooms	Regularly scheduled	<ul style="list-style-type: none"> Scheduled restroom breaks for elementary students are conducted with a limited number of students 	<ul style="list-style-type: none"> Restroom use will be managed (PK-5) in small groups 	Same as Orange Protocol

		<ul style="list-style-type: none"> using the bathroom at a time and with proper handwashing and hand sanitizer use. Restroom use during passing periods in grades 6-12 is discouraged. 6-12 students are encouraged to use the restroom with permission from their classroom teacher. 	<ul style="list-style-type: none"> 6-12 students may not be allowed to use the restroom during passing periods based upon DHMs. Will need to get permission from their classroom teacher. 	
Water Fountains	Students are required to bring individual, clear water bottles.	Students are required to bring individual, clear water bottles.	The water fountain is closed and students are required to bring individual, clear water bottles.	Same as Orange Protocol
Classroom Seating/Materials Usage/Sanitization	<ul style="list-style-type: none"> Regular classroom/teacher preferred arrangement Social distancing will be utilized when possible. Regular classroom supply usage. Regular classroom cleaning. 	<ul style="list-style-type: none"> Desks separated Row seating All desks facing in the same direction towards the front of the classroom. Require student individual supplies and avoid shared use of classroom materials by students whenever possible. Minimize furniture and center items. PE and other "common use" equipment is cleaned between classes. Contaminated materials will be isolated for 	<ul style="list-style-type: none"> Students may be limited to specific classrooms. Locations in the building as determined and outlined in the alternate schedule. Increased sanitization measures. Some materials may not be allowed. Only necessary items. 	Same as Orange Protocol

		cleaning each day.		
Transportation	<ul style="list-style-type: none"> Regular transportation schedule and practices. If the child's temperature is 100.4 or greater, they will not be allowed on the bus. Students are encouraged to use hand sanitizer upon entering the bus. Students ride in assigned seats to provide maximum social distancing. Students who become sick during the day, may not use "group" transportation vehicles and will be transported home by a parent. Students are required to wear masks while in transit. Windows should be open, whenever it is deemed appropriate and safe by the driver, to maximize fresh air in the vehicle cabin. Transportation fleet vehicles should be aired out and disinfected daily. 	<ul style="list-style-type: none"> Regular transportation schedule and practices. Students are encouraged to use hand sanitizer upon entering the bus. Students ride in assigned seats to provide maximum social distancing. Students who become sick during the day, may not use "group" transportation vehicles and will be transported home by a parent. Students are required to wear masks while in transit. Windows should be open, whenever it is deemed appropriate and safe by the driver, to maximize fresh air in the vehicle cabin. Transportation fleet vehicles should be aired out and disinfected daily. 	<ul style="list-style-type: none"> Parents may be asked to transport their children to and from school on a voluntary basis. Face masks are required to ride in all school district vehicles. Students who become sick during the day, may not use "group" transportation vehicles and will be transported home by a parent. Students are encouraged to use hand sanitizer upon entering the bus. Students ride in assigned seats to provide maximum social distancing. Students are required to wear masks while in transit. Windows should be open, whenever it is deemed appropriate and safe by the driver, to maximize fresh air in the vehicle cabin. Transportation fleet vehicles should be aired out and disinfected daily. 	<p>Parents may be asked to transport their children to and from school on a voluntary basis if bus drivers become unavailable.</p> <p>All other Orange protocols will be followed.</p>
Technology	<ul style="list-style-type: none"> 1-to-1 devices provided to all K-12 students with 6-12 taking them home daily.. 	<ul style="list-style-type: none"> 1-to-1 devices provided to all K-12 students with 6-12 taking them home daily. Devices will be cleaned daily according to tech department guidance. 	<ul style="list-style-type: none"> 1-to-1 devices may be sent home daily K-12. Devices will be cleaned daily according to tech department guidance. 	If complete online/remote learning, or A/B schedule is used, K-5 devices sent home daily. Assignments will be graded and classroom assessments will be used.
7-12 Activities	<ul style="list-style-type: none"> Activities and Athletics will be conducted in accordance with NSAA guidelines. 	<ul style="list-style-type: none"> Activities and athletics will be conducted in accordance with NSAA guidelines and DHM guidelines. 	Cancellations and postponements of activities and athletics are possible. Activities and athletics will be conducted in accordance with Conference, post-season, NSAA guidelines and DHMs.	Cancellations and postponements of activities and athletics are likely. Activities and athletics will be conducted in accordance with NSAA guidelines and DHM guidelines.
Student Attendance	<ul style="list-style-type: none"> All students in grades PK-12 will attend school in person. Accommodations will be made for students in PK-12 who are unable to attend in person to utilize online learning through Zoom, Canvas, Google Classroom, and other remote learning tools. Students will only have this option with a medical excuse provided by a doctor with a specified period of time notated or in conjunction with their IEP (Individualized Education Plan), or are on a current 504 Plan. 	<ul style="list-style-type: none"> All students in grades PK-12 will attend school in person. Accommodations will be made for students in PK-12 who are unable to attend in person to utilize online learning through Zoom and other remote learning tools. Students will only have this option with a medical excuse provided by a doctor with a specified period of time notated or in conjunction with their IEP (Individualized Education Plan), or are on a current 504 Plan. 	<ul style="list-style-type: none"> All students in grades K-12 will attend school in person Monday-Friday unless otherwise directed. If district health measures (DHM's) require limited occupancy of classroom spaces (50% or less) an alternative schedule will be devised. Accommodations will be made for students in PK-12 who are unable to attend in person to utilize online learning through Zoom, Canvas, or Google Classroom. Students will only have this option with a medical excuse provided by a doctor with a specified period of time notated or in conjunction with their IEP (Individualized Education Plan), or are on a current 504 Plan. 	<ul style="list-style-type: none"> All students in grades K-12 will attend school in person as directed by the method of instructional delivery. If district health measures (DHM's) require limited occupancy of classroom spaces (50% or less) A/B schedule may be used. Accommodations will be made for students in K-12 who are unable to attend in person to utilize online learning through Zoom, Canvas, or Google Classroom. Students will only have this option with a medical excuse provided by a doctor with a specified period of time notated or in conjunction with their IEP (Individualized Education Plan), or are on a current 504 Plan. Students will not be permitted on campus

				during remote learning unless directed based upon their educational program.
Staff Attendance	<ul style="list-style-type: none"> All staff will report as normal. Any questions or concerns relative to work expectations should be directed to the building principal. 	<ul style="list-style-type: none"> All staff will report as directed. Any questions or concerns relative to work expectations should be directed to the building principal. 	<ul style="list-style-type: none"> All staff will report as directed. Teachers may be asked to teach on an alternative schedule as needed. Any questions or concerns relative to work expectations should be directed to the building principal. 	<p>All staff will report to their building as directed and provide remote instruction or in person learning, as needed</p> <p>Staff may be asked to teach remotely from home while providing instruction.</p> <p>Any questions or concerns relative to work expectations should be directed to the building principal.</p>

Potential Scenarios & Responses to Elevated Risk Levels

1 or more <i>confirmed case(s)</i> if COVID-19 in the school of a student or staff member.	<ul style="list-style-type: none"> The school will immediately consult with the health department for guidance on operational procedures. A more restrictive learning environment will be implemented, which <i>may</i> include elevating the "risk dial operational zone," short-term or long-term school closure. The school district will communicate the situation with students, staff, and parents through the school's messaging system. The school nurse will provide guidance to the administration on both the closure and reopening of the school, if the school is closed. The sanitization plan will be executed by the head of maintenance to sanitize and disinfect the school. The school will immediately implement a remote learning plan for all grades PK-12, if the building is closed for a short-term or long-term school closure. Reopening communications will be provided to students, staff, and parents through the school's messaging system. Quarantined teacher will teach lessons from home (as appropriate) with substitute in the classroom. Staff member must be fever-free, without the use of medications, before returning to school. Staff member must self-quarantine for 10-14 days If staff member is unable to teach virtually from home, they will apply for FFCRA leave/illness leave and a substitute will be placed in the classroom.
1 or more <i>confirmed case(s)</i> of COVID-19 among the immediate household members of a staff member.	<ul style="list-style-type: none"> The staff member must self quarantine for 10-14 days for household members. Teachers will teach virtually from home with a substitute in the classroom, unless the staff member is unable to do so, due to caring for a family member. If the teacher is unable to virtually teach, due to caring for an immediate family member, the teacher will apply for FFCRA and/or illness leave, and a substitute teacher will be placed in the classroom. The teacher continues to teach to the class virtually by following the remote learning plan (based on the situation) and/or a sub may be provided. The superintendent will coordinate and communicate a return date with the staff member.
1 <i>confirmed case</i> of COVID-19 in the immediate household of a student.	<ul style="list-style-type: none"> The student must self quarantine for 10-14 days. Teachers will provide remote learning opportunities and send learning materials home to the student during the self quarantine period. Building principal will coordinate the return of the student with the parent.
<i>Confirmed exposure</i> of staff member or travel by a staff member to a state, country, or location impacted by the COVID-19 virus.	<ul style="list-style-type: none"> The staff member must self quarantine for 10-14 days for household members. Teachers will teach virtually with a substitute in the classroom, following the remote learning plan. If the teacher is unable to virtually teach due to caring for an immediate family member with COVID-19, the teacher will apply for FFCRA or other leave, and a substitute teacher will be placed in the classroom.
<i>Confirmed exposure</i> of students or travel to an impacted state/country/location.	<ul style="list-style-type: none"> The student must self quarantine for 10-14 days. Teachers will provide remote learning opportunities and send learning materials home to the student during the self quarantine period.
Visitor who has entered our building and has a <i>confirmed case</i> of COVID-19.	<ul style="list-style-type: none"> District officials will confer with the health department to determine whether a closure of the building is necessary. The school district will communicate the situation with students, staff, and parents through the school's messaging system.

	<ul style="list-style-type: none"> A more restrictive environment (elevated risk dial operational zone) could be implemented or the building could be closed to allow for cleaning. The length of the closure will be determined through consultation with the Four Corners Health Department, the head of maintenance, the school nurse, and the superintendent to ensure a safe re-entry to the school for students and for staff. The school nurse will provide guidance to the administration for building both school closure and reopening. The sanitization plan will be executed by the head of maintenance to "deep clean" and sanitize the building. If the school is closed, the school will execute an immediate remote learning plan or modified attendance schedule. Reopening communications will be provided to parents, students, and staff through the school's messaging system.
Student or staff member has fever of 100.4 or greater.	<ul style="list-style-type: none"> Student or staff will immediately be sent to the school nurse for a temperature check and symptoms screening. Nurse will wear appropriate PPE. The student or staff member will be required to go home and be fever free for 24 hours without medication before returning to school. Student will be immediately asked to wear a mask to reduce the threat of transmission to others. Parents of students will be contacted and informed of the student's symptoms and be asked to pick up their child. Student will remain in quarantine at the school, until the parents arrive to pick them up. Students sent home will engage in remote learning with the teacher during their absence. Teachers will teach remotely, if able and willing to do so. If they are not able or willing to do so, a substitute will be placed in the classroom. Students and staff who have been sent home with a fever may return to school before the 24-hour period if they have a "return to school" note from their physician.
Student or staff member is displaying COVID-like or flu-like symptoms	<ul style="list-style-type: none"> Student or staff will immediately be sent to the school nurse for a temperature check and symptoms screening. Nurse will wear appropriate PPE. Student will be immediately asked to wear a mask to reduce the threat of transmission to others. Parents of students will be contacted and informed of the student's symptoms and be asked to pick up their child. Student will remain in quarantine at the school, until the parents arrive to pick them up. Students sent home will engage in remote learning with the teacher during their absence. Parents are asked to voluntarily keep their student home for 24-hours and communicate symptoms to the school for monitoring purposes. Students may return to school, after they are free of symptoms. Staff members are asked to voluntarily stay home until symptoms subside. Students and staff are asked to voluntarily seek the advice of a medical professional and provide a "return to school" or "return to work" note from a medical professional.

TERMS DEFINED for Potential Scenarios & Elevated Risk Levels

"Confirmed Case"	When the individual has had a positive test for COVID-19 conducted by a medical professional.	<ul style="list-style-type: none"> Resources for Confirmation-Medical professionals performing COVID-19 testing & Four Corners Health Department.
"Confirmed Exposure"	When the individual's exposure has been validated by contract tracing performed by the medical community.	<ul style="list-style-type: none"> Resources for Confirmation-Medical professionals, contact tracers, and Four Corners Health Department.
"Short Term Closure"	School building closed for up to 1-5 school days	<ul style="list-style-type: none"> Remote learning will be used by teachers and students.
"Extended Building Closure"	School building closed for 6 school days or more	<ul style="list-style-type: none"> Remote learning will be used by teachers and students.

Risk Level Operational Zone	Description of Response Strategy	Action & Rationale
LOW	School is in session on campus for	<ul style="list-style-type: none"> School and school activities resume as normal, with only moderate medical precautions in place at the school to prevent the spread of the virus.

MODERATE	students and staff beginning in August as planned.	
MODERATE/ELEVATED	Alter the School Calendar	<ul style="list-style-type: none"> Calendar adjustments to the beginning and ending of the school year, vacation days, and professional development days can be altered as needed to meet instructional requirements for students in NDE Rule 10 to ensure students receive enough instructional time. Adjusting the calendar during the year in response to short-term or long-term closures caused by the COVID-19 virus is a strong option, provided the number of instructional days lost due to school closure isn't too large. This strategy could be effectively used for a limited number (3 long term closures or 15 school days) or less of school closure.
ELEVATED	Short-Term Closure	<ul style="list-style-type: none"> When a student or staff member who has been on campus tests positive for COVID-19, a short-term closure (1-5 days) would be used to contact trace, deep clean, and ensure the necessary exclusion of students and staff from campus for up to 14 days or as directed by public health officials.
ELEVATED	Traditional School with Friday as a Remote Learning Day Or "A/B Schedule" With Group A Attending in Person on Monday/Wednesday, Group B Attending on Tuesday/Thursday, & Groups A&B Learning Remotely on Friday	These plans could be created in the event that we have directed health measures that require social distancing in classrooms or limiting the number of students in a classroom. The plan that would be chosen would be based on the guidance provided in the district health measure.
PANDEMIC	Remote Learning	<ul style="list-style-type: none"> Teachers will teach remotely and students will learn remotely. Students and staff will not be allowed on campus for learning or activities.

Exposure Determination (By Four Corners

- Was the exposed individual wearing a face mask/shield? If yes, low risk of exposure
- Was the individual who tested positive wearing a mask/shield? If yes, low risk of exposure
- Was the individual within 6' of the exposure for 15 minutes or more regardless if the individual who tested positive

Return to School Plan - Timeline

Date	Group	Focus
Thursday, July 23	Return to School Committee	Discuss draft of Return to School Plan
Friday, July 24	Administration/Board of Education	Discuss draft of Return to School Plan
Monday, July 27	Four Corners Health Department & Administrative Team	Discuss and modify draft of Return to School Plan based on Four Corners Health Departments' Recommendations
Tuesday, July 28	S/RC Staff & Administration	Digitally share the proposed Return to School Plan with S/RC Staff for feedback and suggestions

Friday, July 31	Parents & Public	Digitally share the proposed Return to School Plan with S/RC Parents and the Community for feedback and suggestions
Monday, August 3	Return to School Committee	Finalize Return to School Plan & Present to the Board for Review at Special Board meeting.
Tuesday, August 4	Administrative Team	Publish final draft of Return to School Plan & Present to the Public
Wednesday, August 5	Principals & Superintendent	Begin weekly communication of "risk dial operational zones" and corresponding information to all stakeholders (parents, students, staff, public) through the school's messaging system. This communication will be weekly or as needed throughout the 2020-21 school year.

