

**Regular Meeting of the Shelton Public Schools Board of Education**  
**Monday, November 16, 2020**  
the Elementary Conference Room  
7:30 PM

President Lewis called the Regular Meeting of the Shelton Public Schools Board of Education to order at 7:30 PM on Monday, November 16, 2020 in the Elementary Conference Room. The meeting was advertised in accordance to Policy 2003. An open meetings poster, agendas and procedures to address the Board of Education were available to visitors.

1. Call to order and roll call

Joe Berglund: Present, Matt Gangwish: Present, Chris Lewis: Present, Russ Muhlbach: Present, Emmy Power: Present, Lisa Stewart: Present. Present: 6. Lisa Stewart joined via Zoom due to Covid-19

No visitors were present. Administrators Gannon, Kenton and Meyer were present.

2. Routine matters

a. Review and approve minutes

Motion made by Russ Muhlbach seconded by Emmy Power to approve minutes from the October 12th regular meeting. Vote: Passed

Joe Berglund: Yea, Matt Gangwish: Yea, Chris Lewis: Yea, Russ Muhlbach: Yea, Emmy Power: Yea, Lisa Stewart: Yea

Yea: 6, Nay: 0

b. Review and approve claims

Motion made by Chris Lewis seconded by Joe Berglund to approve claims 53685-53755 in the amount of \$220,278.78 plus regular payroll. Vote: Passed

Joe Berglund: Yea, Matt Gangwish: Yea, Chris Lewis: Yea, Russ Muhlbach: Yea, Emmy Power: Yea, Lisa Stewart: Yea

Yea: 6, Nay: 0

3. Request to address the Board of Education

There were no requests to address the Board of Education.

#### 4. Reports

##### a. Financial Report

Dr. Gannon reported on the financial status of the district.

##### b. Board Report

Negotiations Committee - Joe reported that the negotiations committee met with the SEA. There will be an additional meeting in December.

Building and Grounds Committee - Chris reported that the roof resurfacing is planned for Fall 2021. The priorities for the HVAC system are the weight room and a centralized control system for the entire school. Rasmussen is looking into a possible kickback with installing heat pumps due to energy savings.

Transportation Committee - Russ reported that the committee recommended the Tan Freestyle be traded in for a van to help with smaller groups. Also discussed need for shuttle bus for activities bus. Seth will check into this option with some pricing options for a few years down the road.

##### c. Superintendent's Report

Dr. Gannon reported that Covid numbers inside the building are looking good. School Finance update - Dr. Gannon is analyzing the financial status of the district, she is creating a five year facility and transportation plan. Professional development update - teachers have been asked to try something that they have learned during professional development.

##### d. Principal's Report

Mr. Kenton reported that virtual PT conferences were held and parents were sent a survey after to gain feedback. Scheduling worked well and recommend that we schedule times in the future. Veterans Day Program was held in house. Everyone was spaced out and no outside guests were invited this year. Voice of Democracy winners shared their speeches. DHM - 250 people in gym at once. Must maintain 6ft. Only household members can attend. Has affected wrestling meets the most so far.

Assessment results - the current Senior class took the ACT taken October 6th, this was a makeup test from last spring.

## 5. New Business

### a. Review the 2019-2020 Audit

Dr. Gannon reviewed the results of the 2019-2020 audit with the board. It was decided that to comply with state statute the board president and board secretary will sign all checks. This will require signature cards to be updated at Cornerstone Bank.

### b. Consideration to approve a van purchase

Motion made by Russ Muhlbach seconded by Chris Lewis to approve the purchase of a 2021 Transit Van from Kenesaw Motor Company for \$29,140. Vote: Passed

Joe Berglund: Yea, Matt Gangwish: Yea, Chris Lewis: Yea, Russ Muhlbach: Yea, Emmy Power: Yea, Lisa Stewart: Yea

Yea: 6, Nay: 0

### c. Buildings and Grounds Survey Results

Reviewed the results of the building and grounds survey that was completed by the staff. It was suggested that the board schedule a building walk through at the next meeting.

### d. Superintendent Evaluation

The Board of Education completed a performance evaluation with Dr. Gannon.

## 6. Old Business

## 7. Adjournment

Motion made by Matt Gangwish seconded by Emmy Power to adjourn at 9:20. Vote: Passed

Joe Berglund: Yea, Matt Gangwish: Yea, Chris Lewis: Yea, Russ Muhlbach: Yea, Emmy Power: Yea, Lisa Stewart: Yea

Yea: 6, Nay: 0

Respectfully Submitted,  
Emmy Power, Secretary

**Regular Meeting of the Shelton Public Schools Board of Education**  
**Monday, October 12, 2020**  
School Library  
7:30 PM

President Muhlbach called the Regular Meeting of the Shelton Public Schools Board of Education to order at 7:30 PM on Monday, October 12, 2020 in School Library. The meeting was advertised in accordance to Policy 2003. An open meetings poster, agendas and procedures to address the Board of Education were available to visitors.

1. Call to order and roll call

Joe Berglund: Present, Matt Gangwish: Present, Chris Lewis: Present, Russ Muhlbach: Present, Emmy Power: Present, Lisa Stewart: Present. Present: 6.

Administrators Gannon, Kenton and Meyer were present. Two visitors were present from Tremco.

2. Routine matters

2.a. Review and approve minutes

Motion made by Lisa Stewart seconded by Matt Gangwish to approve minutes for the Budget Hearing, Tax Request Hearing and the Regular Board Meeting on September 14, 2020. Vote: Passed

Joe Berglund: Yea, Matt Gangwish: Yea, Chris Lewis: Yea, Russ Muhlbach: Yea, Emmy Power: Yea, Lisa Stewart: Yea  
Yea: 6, Nay: 0

2.b. Review and approve claims

Motion made by Chris Lewis seconded by Joe Berglund to approve claims 53611-53676 in the amount of \$221,441.31 plus regular payroll. Vote: Passed

Joe Berglund: Yea, Matt Gangwish: Yea, Chris Lewis: Yea, Russ Muhlbach: Yea, Emmy Power: Yea, Lisa Stewart: Yea  
Yea: 6, Nay: 0

3. Request to address the Board of Education

There were no requests to address the board.

4. Reports

4.a. Financial Report

Dr. Gannon reported on the financial status of the district.

#### 4.b. Board Report

#### 4.c. Superintendent's Report

Dr. Gannon reported on the Covid 19 cases and quarantine numbers in the building. She also updated the board on the professional development series that she has been working on with a group of staff members. The annual audit took place in September and results should come this month. A communication section has been added to the top of the school website to increase communication surrounding Covid 19. The custodial staff have been working with Dr. Gannon to schedule maintenance and routine cleaning and disinfection to mitigate the spread of Covid 19 as well as establish common cleaning practices.

#### 4.d. Principal's Report

Mr. Kenton reported that enrollment is 275. He gave an update on the new CKLA reading program and shared some video clips from Mrs. Katie Meyer that show the new K-1 reading curriculum being implemented. The senior class took their make-up ACT test on October 6th. The high school staff is working on developing expectations for writing across the curriculum.

#### 5. New Business

##### 5.a. Information on roof resurfacing project

Jim Wolfsohn and Tyler Petersen from Tremco presented about the district needs for roofing improvements and maintenance.

##### 5.b. Information regarding an Employee Assistance Program (EAP)

Dr. Gannon presented information about an Employee Assistance Program that is designed to provide mental and emotional support to staff.

##### 5.c. Information regarding our Rule 10 Safety Audit

Dr. Gannon shared the report from the Annual Safety Audit that took place on September 17th.

##### 5.d. Action to address surplus weight equipment.

Motion made by Russ Muhlbach seconded by Emmy Power to designate the weight equipment as surplus for auction. Vote: Passed

Joe Berglund: Yea, Matt Gangwish: Yea, Chris Lewis: Yea, Russ Muhlbach: Yea, Emmy Power: Yea, Lisa Stewart: Yea

Yea: 6, Nay: 0

#### 6. Old Business

#### 7. Adjournment

Motion made by Chris Lewis seconded by Lisa Stewart to adjourn at 9:22. Vote: Passed

Joe Berglund: Yea, Matt Gangwish: Yea, Chris Lewis: Yea, Russ Muhlbach: Yea, Emmy Power:  
Yea, Lisa Stewart: Yea  
Yea: 6, Nay: 0

Respectfully Submitted,  
Chris Lewis, Secretary

# Shelton Public Schools

## Check Listing Report

Accounting Cycle: FY20-21; Begin Date: 11/01/2020; End Date: 11/30/2020; Bank: [All]; Sort By Element: FUND; Account Expression: ([FUND] = "01"); Created On: 11/12/2020 12:24:44 PM

Voucher Number	Account Number	Check Number	Payee	Amount	Type
Nov 2020 GF Vouchers	031038968	53697	A.C. Technologies, LLC	\$35.39	Accounts Payable
Vendor	Invoice #	Account Code	Description	Issue Date	Amount
A.C. Technologies, LLC	6161	01-2-02410-610-001-000	Principal Supplies		\$17.70
A.C. Technologies, LLC	6161	01-2-02410-610-002-000	Principal Supplies		\$17.69
<b>Sub Total</b>					<b>\$35.39</b>
Voucher Number	Account Number	Check Number	Payee	Amount	Type
Nov 2020 GF Vouchers	031038968	53698	Academic Hallmarks, Inc.	\$40.00	Accounts Payable
Vendor	Invoice #	Account Code	Description	Issue Date	Amount
Academic Hallmarks, Inc.	1024	01-2-03535-610-001-000	Sec Gifted Supplies		\$40.00
<b>Sub Total</b>					<b>\$40.00</b>
Voucher Number	Account Number	Check Number	Payee	Amount	Type
Nov 2020 GF Vouchers	031038968	53699	AcroMat	\$517.32	Accounts Payable
Vendor	Invoice #	Account Code	Description	Issue Date	Amount
AcroMat	I-AM-32365	01-2-02610-610-000-000	Custodial Supplies		\$517.32
<b>Sub Total</b>					<b>\$517.32</b>
Voucher Number	Account Number	Check Number	Payee	Amount	Type
Nov 2020 GF Vouchers	031038968	53700	Ask Supply Co., LLC	\$481.24	Accounts Payable
Vendor	Invoice #	Account Code	Description	Issue Date	Amount
Ask Supply Co., LLC	21793	01-2-02610-610-000-000	Custodial Supplies		\$86.00
Ask Supply Co., LLC	21794	01-2-02610-610-000-000	Custodial Supplies		\$50.00
Ask Supply Co., LLC	21813	01-2-02610-610-000-000	Custodial Supplies		\$345.24
<b>Sub Total</b>					<b>\$481.24</b>
Voucher Number	Account Number	Check Number	Payee	Amount	Type
Nov 2020 GF Vouchers	031038968	53701	Black Hills Energy	\$1,877.00	Accounts Payable
Vendor	Invoice #	Account Code	Description	Issue Date	Amount
Black Hills Energy	9/22 - 10/21	01-2-02610-621-000-000	Natural Gas		\$1,877.00
<b>Sub Total</b>					<b>\$1,877.00</b>
Voucher Number	Account Number	Check Number	Payee	Amount	Type
Nov 2020 GF Vouchers	031038968	53702	Builders How-to Warehouse	\$252.99	Accounts Payable
Vendor	Invoice #	Account Code	Description	Issue Date	Amount
Builders How-to Warehouse	1226382	01-2-02610-610-000-000	Custodial Supplies		\$252.99
<b>Sub Total</b>					<b>\$252.99</b>

<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53703	Cash-wa Distributing Co.	\$161.47	Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
Cash-wa Distributing Co.	12678084	01-2-02610-610-000-000	Custodial Supplies		\$161.47
<b>Sub Total</b>					<b>\$161.47</b>
<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53704	CFP-C-T Inc	\$105.00	Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
CFP-C-T Inc	C014600	01-2-02710-626-000-000	Transportation Fuel		\$105.00
<b>Sub Total</b>					<b>\$105.00</b>
<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53705	Clipper Publishing Co., Inc.	\$160.11	Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
Clipper Publishing Co., Inc.	14 - 10/31/20	01-2-02310-540-000-000	Board Adv & Printing		\$71.50
Clipper Publishing Co., Inc.	6 - 10/31/20	01-2-02310-540-000-000	Board Adv & Printing		\$88.61
<b>Sub Total</b>					<b>\$160.11</b>
<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53706	Comfy Bowl, Inc	\$440.00	Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
Comfy Bowl, Inc	83162	01-2-02620-431-000-000	Cust Maint-Porta Pot Rental		\$440.00
<b>Sub Total</b>					<b>\$440.00</b>
<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53707	Communications Engineering, Inc.	\$964.50	Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
Communications Engineering, Inc.	WO-0965	01-2-02610-610-000-000	Custodial Supplies		\$200.00
Communications Engineering, Inc.	WO-0962	01-2-02620-431-000-000	Cust Maint-Update of Security System		\$764.50
<b>Sub Total</b>					<b>\$964.50</b>
<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53708	Culligan	\$86.00	Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
Culligan	54068	01-2-02620-431-000-000	Cust Maint - Water Treatment		\$43.00
Culligan	54613	01-2-02620-431-000-000	Cust Maint - Water Treatment		\$43.00
<b>Sub Total</b>					<b>\$86.00</b>
<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53709	DAS State Accounting - Central Finance	\$439.92	Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
DAS State Accounting - Central Finance	1239057	01-2-01100-382-001-000	Distance Lrng Services		\$439.92

<b>Sub Total</b>					<b>\$439.92</b>
<b>Voucher Number</b> Nov 2020 GF Vouchers	<b>Account Number</b> 031038968	<b>Check Number</b> 53710	<b>Payee</b> Diversified Drug Testing, LLC	<b>Amount</b> \$50.00	<b>Type</b> Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
Diversified Drug Testing, LLC	2020-21 Dues	01-2-02710-340-000-000	Trans - Screening Membership		\$50.00
<b>Sub Total</b>					<b>\$50.00</b>
<b>Voucher Number</b> Nov 2020 GF Vouchers	<b>Account Number</b> 031038968	<b>Check Number</b> 53711	<b>Payee</b> Eakes Office Solutions	<b>Amount</b> \$644.66	<b>Type</b> Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
Eakes Office Solutions	8128061-0	01-2-01100-610-001-000	Elem & Sec Teaching Supplies - Colored Paper		\$95.48
Eakes Office Solutions	8129535-0	01-2-01100-610-001-000	Elem & Sec Teaching Supplies - Paper		\$87.48
Eakes Office Solutions	8126950-0	01-2-01100-610-001-000	Sec Teaching Supplies - Parchment Paper		\$40.08
Eakes Office Solutions	8113525-0	01-2-01100-610-001-000	Teaching Supplies - Copy Paper		\$87.48
Eakes Office Solutions	8128061-0	01-2-01100-610-002-000	Elem & Sec Teaching Supplies - Colored Paper		\$95.49
Eakes Office Solutions	8129535-0	01-2-01100-610-002-000	Elem & Sec Teaching Supplies - Paper		\$87.47
Eakes Office Solutions	8119689-0	01-2-01100-610-002-000	Elem Teaching Supplies - Kdg		\$44.31
Eakes Office Solutions	8116701+0	01-2-01100-610-002-000	Elem Teaching Supplies - Paper		\$19.40
Eakes Office Solutions	8113525-0	01-2-01100-610-002-000	Teaching Supplies - Copy Paper		\$87.47
<b>Sub Total</b>					<b>\$644.66</b>
<b>Voucher Number</b> Nov 2020 GF Vouchers	<b>Account Number</b> 031038968	<b>Check Number</b> 53712	<b>Payee</b> Educational Service Unit #10	<b>Amount</b> \$32,204.93	<b>Type</b> Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
Educational Service Unit #10	November 2020	01-2-01200-591-000-000	IDEA, PK Sped Supervision, Voc.		\$2,297.68
Educational Service Unit #10	November 2020	01-2-01291-591-000-000	IDEA, PK Sped Supervision, Voc.		\$202.80
Educational Service Unit #10	November 2020	01-2-01292-591-000-000	IDEA, PK Sped Supervision, Voc.		\$202.80
Educational Service Unit #10	November 2020	01-2-06408-591-000-000	IDEA, PK Sped Supervision, Voc.		\$29,501.65
<b>Sub Total</b>					<b>\$32,204.93</b>
<b>Voucher Number</b> Nov 2020 GF Vouchers	<b>Account Number</b> 031038968	<b>Check Number</b> 53713	<b>Payee</b> Egan Supply Co.	<b>Amount</b> \$843.42	<b>Type</b> Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
Egan Supply Co.	323162A	01-2-02610-610-000-000	Custodial Supplies		\$843.42
<b>Sub Total</b>					<b>\$843.42</b>
<b>Voucher Number</b> Nov 2020 GF Vouchers	<b>Account Number</b> 031038968	<b>Check Number</b> 53714	<b>Payee</b> Furbys Plumbing	<b>Amount</b> \$336.00	<b>Type</b> Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
Furbys Plumbing	8624	01-2-02620-431-000-000	Cust Maint - Plumbing		\$336.00
<b>Sub Total</b>					<b>\$336.00</b>
<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>

Nov 2020 GF Vouchers	031038968	53715	Hannah Horak	\$32.86	Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
Hannah Horak	Cheese	01-2-01100-610-001-180	Ag Supplies - Cheese		\$32.86
<b>Sub Total</b>					<b>\$32.86</b>
<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53716	Heartland Disposal, Inc.	\$289.00	Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
Heartland Disposal, Inc.	73353	01-2-02610-420-000-000	Trash Removal		\$289.00
<b>Sub Total</b>					<b>\$289.00</b>
<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53717	Holmes Plbg & Htg Supply Co.	\$109.57	Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
Holmes Plbg & Htg Supply Co.	251427	01-2-02610-610-000-000	Cust Supplies - Plumbing Fixtures		\$91.12
Holmes Plbg & Htg Supply Co.	251713	01-2-02610-610-000-000	Cust Supplies - Plumbing Supplies		\$18.45
<b>Sub Total</b>					<b>\$109.57</b>
<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53718	J.W. Pepper & Son, Inc.	\$185.99	Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
J.W. Pepper & Son, Inc.	362921612	01-2-01100-610-001-196	Sec Music Supplies		\$132.99
J.W. Pepper & Son, Inc.	362921930	01-2-01100-610-001-196	Sec Music Supplies		\$53.00
<b>Sub Total</b>					<b>\$185.99</b>
<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53719	K & K	\$1,237.43	Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
K & K	October 2020	01-2-02710-626-000-000	Sped & Trans Fuel		\$1,211.88
K & K	October 2020	01-2-02712-626-000-000	Sped & Trans Fuel		\$25.55
<b>Sub Total</b>					<b>\$1,237.43</b>
<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53720	Kapco	\$61.59	Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
Kapco	1411766	01-2-02220-610-000-000	Library Supplies		\$35.37
Kapco	1412359	01-2-02220-610-000-000	Library Supplies		\$26.22
<b>Sub Total</b>					<b>\$61.59</b>
<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53721	Larry's Market	\$127.71	Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
Larry's Market	Nov 2020	01-2-01100-610-001-150	Sec Sci,Cust,Sec Misc,Elem & Sec Sped		\$18.12
Larry's Market	Nov 2020	01-2-01100-890-001-000	Sec Sci,Cust,Sec Misc,Elem & Sec Sped		\$6.07

Larry's Market	Nov 2020	01-2-01200-610-001-000	Sec Sci,Cust,Sec Misc,Elem & Sec Sped		\$52.90
Larry's Market	Nov 2020	01-2-01200-610-002-000	Sec Sci,Cust,Sec Misc,Elem & Sec Sped		\$14.08
Larry's Market	Nov 2020	01-2-02610-610-000-000	Sec Sci,Cust,Sec Misc,Elem & Sec Sped		\$36.54
<b>Sub Total</b>					<b>\$127.71</b>
<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53722	LaserTec Of Nebraska, Inc.	\$1,907.52	Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
LaserTec Of Nebraska, Inc.	26028	01-2-01100-440-001-000	Copy Machine Lease		\$953.76
LaserTec Of Nebraska, Inc.	26028	01-2-01100-440-002-000	Copy Machine Lease		\$953.76
<b>Sub Total</b>					<b>\$1,907.52</b>
<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53723	Lockmobile, The	\$175.00	Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
Lockmobile, The	L775011	01-2-02620-431-000-000	Cust Maint - Locks		\$175.00
<b>Sub Total</b>					<b>\$175.00</b>
<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53724	Matheson Tri-Gas, Inc.	\$77.71	Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
Matheson Tri-Gas, Inc.	51707409	01-2-01100-610-001-180	Ag Supplies - Welding Supplies		\$77.71
<b>Sub Total</b>					<b>\$77.71</b>
<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53725	MCI	\$59.93	Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
MCI	9/14-10/9	01-2-01100-530-001-000	Telephone		\$59.93
<b>Sub Total</b>					<b>\$59.93</b>
<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53726	Midwest Alarm Services	\$207.50	Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
Midwest Alarm Services	333210	01-2-02620-431-000-000	Cust Maint - Fire Alarms		\$207.50
<b>Sub Total</b>					<b>\$207.50</b>
<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53727	Nebr Assoc Of School Boards	\$345.00	Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
Nebr Assoc Of School Boards	INV-06502-W9Q2J2	01-2-02320-810-000-000	Adm Dues & Fees - State Ed Conf		\$345.00
<b>Sub Total</b>					<b>\$345.00</b>
<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53728	Nebr. Council of School Administrators	\$335.00	Accounts Payable

Vendor	Invoice #	Account Code	Description	Issue Date	Amount
Nebr. Council of School Administrators	65507	01-2-02320-810-000-000	Adm Dues & Fees - Membership Dues		\$335.00
<b>Sub Total</b>					<b>\$335.00</b>
<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53729	Nebraska Air Filter, Inc.	\$955.40	Accounts Payable
Vendor	Invoice #	Account Code	Description	Issue Date	Amount
Nebraska Air Filter, Inc.	0383418-IN	01-2-02610-610-000-000	Cust Supplies - HVAC Filters		\$955.40
<b>Sub Total</b>					<b>\$955.40</b>
<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53730	Nebraska Central Telephone Co	\$323.72	Accounts Payable
Vendor	Invoice #	Account Code	Description	Issue Date	Amount
Nebraska Central Telephone Co	10312877	01-2-01100-530-001-000	Telephone		\$323.72
<b>Sub Total</b>					<b>\$323.72</b>
<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53731	Nebraska Public Power Dist.	\$4,390.93	Accounts Payable
Vendor	Invoice #	Account Code	Description	Issue Date	Amount
Nebraska Public Power Dist.	4381 - Nov 2020	01-2-02610-621-000-000	Electricity		\$3,310.59
Nebraska Public Power Dist.	8376 - Nov 2020	01-2-02610-621-000-000	Electricity		\$34.21
Nebraska Public Power Dist.	8386 - Nov 2020	01-2-02610-621-000-000	Electricity		\$119.29
Nebraska Public Power Dist.	9851 - Nov 2020	01-2-02610-621-000-000	Electricity		\$926.84
<b>Sub Total</b>					<b>\$4,390.93</b>
<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53732	Nebraska Safety Center @ UNK	\$650.00	Accounts Payable
Vendor	Invoice #	Account Code	Description	Issue Date	Amount
Nebraska Safety Center @ UNK	57-8177	01-2-02570-330-000-000	Trans Training - Level 1 - Carolyn		\$200.00
Nebraska Safety Center @ UNK	57-8184	01-2-02570-330-000-000	Trans Training - Level 1 - Ryan		\$450.00
<b>Sub Total</b>					<b>\$650.00</b>
<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53733	One Source The Background Check Company	\$25.00	Accounts Payable
Vendor	Invoice #	Account Code	Description	Issue Date	Amount
One Source The Background Check Company	4179-20201031	01-2-02310-810-000-000	Board Fees - Background Check		\$25.00
<b>Sub Total</b>					<b>\$25.00</b>
<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53734	Optum	\$150.00	Accounts Payable
Vendor	Invoice #	Account Code	Description	Issue Date	Amount
Optum	10199046852	01-2-02310-520-000-000	Board Ins Premium		\$150.00
<b>Sub Total</b>					<b>\$150.00</b>

<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53735	Perma-Bound	\$94.77	Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
Perma-Bound	1865330-01	01-2-02220-640-002-000	Elem Library Books		\$94.77
<b>Sub Total</b>					<b>\$94.77</b>
<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53736	Playscripts, Inc.	\$358.00	Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
Playscripts, Inc.	2234384	01-2-01100-610-001-112	Speech & Drama - 1-Act		\$179.00
Playscripts, Inc.	2235389	01-2-01100-610-001-112	Speech & Drama 1-Act		\$179.00
<b>Sub Total</b>					<b>\$358.00</b>
<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53737	Popplers Music, Inc	\$91.94	Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
Popplers Music, Inc	2420590	01-2-01100-610-002-196	Elem Music Supplies		\$91.94
<b>Sub Total</b>					<b>\$91.94</b>
<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53738	Positive Promotions, Inc.	\$217.65	Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
Positive Promotions, Inc.	06621226	01-2-02120-610-002-000	Elem Guidance Supplies - Red Ribbon Wk		\$217.65
<b>Sub Total</b>					<b>\$217.65</b>
<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53739	PowerSchool Group, LLC	\$3,494.79	Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
PowerSchool Group, LLC	INV211015 2nd time	01-2-02110-351-001-000	Technology - Student Information System		\$1,747.40
PowerSchool Group, LLC	INV211015 2nd time	01-2-02110-351-002-000	Technology - Student Information System		\$1,747.39
<b>Sub Total</b>					<b>\$3,494.79</b>
<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53740	Rasmussen Mechanical Services	\$183.25	Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
Rasmussen Mechanical Services	SRV077682	01-2-02620-431-000-000	Cust Maint - Library Unit		\$183.25
<b>Sub Total</b>					<b>\$183.25</b>
<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53741	School Specialty Inc	\$40.22	Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
School Specialty Inc	208126313843	01-2-01100-610-000-190	Art Supplies		\$14.88
School Specialty Inc	208126289922	01-2-01100-610-002-000	Elem Teaching Supplies		\$25.34
<b>Sub Total</b>					<b>\$40.22</b>

<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53742	Shelton School Petty Cash Acc	\$4,084.44	Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
Shelton School Petty Cash Acc	8/28-10/16/20	01-2-01100-610-001-000	Petty Cash Reimb 8/28-10/16/20		\$833.37
Shelton School Petty Cash Acc	8/28-10/16/20	01-2-01100-610-001-180	Petty Cash Reimb 8/28-10/16/20		\$575.91
Shelton School Petty Cash Acc	8/28-10/16/20	01-2-01100-640-001-000	Petty Cash Reimb 8/28-10/16/20		\$34.69
Shelton School Petty Cash Acc	8/28-10/16/20	01-2-01100-735-001-000	Petty Cash Reimb 8/28-10/16/20		\$235.00
Shelton School Petty Cash Acc	8/28-10/16/20	01-2-01100-735-002-000	Petty Cash Reimb 8/28-10/16/20		\$534.98
Shelton School Petty Cash Acc	8/28-10/16/20	01-2-01100-890-001-000	Petty Cash Reimb 8/28-10/16/20		\$260.74
Shelton School Petty Cash Acc	8/28-10/16/20	01-2-01100-890-002-000	Petty Cash Reimb 8/28-10/16/20		\$61.53
Shelton School Petty Cash Acc	8/28-10/16/20	01-2-01200-580-001-000	Petty Cash Reimb 8/28-10/16/20		\$891.00
Shelton School Petty Cash Acc	8/28-10/16/20	01-2-01200-610-001-000	Petty Cash Reimb 8/28-10/16/20		\$240.83
Shelton School Petty Cash Acc	8/28-10/16/20	01-2-01200-610-002-000	Petty Cash Reimb 8/28-10/16/20		\$19.98
Shelton School Petty Cash Acc	8/28-10/16/20	01-2-02220-640-001-000	Petty Cash Reimb 8/28-10/16/20		\$31.98
Shelton School Petty Cash Acc	8/28-10/16/20	01-2-02320-610-000-000	Petty Cash Reimb 8/28-10/16/20		\$89.50
Shelton School Petty Cash Acc	8/28-10/16/20	01-2-02410-610-001-000	Petty Cash Reimb 8/28-10/16/20		\$24.50
Shelton School Petty Cash Acc	8/28-10/16/20	01-2-02410-610-002-000	Petty Cash Reimb 8/28-10/16/20		\$24.50
Shelton School Petty Cash Acc	8/28-10/16/20	01-2-02560-531-000-000	Petty Cash Reimb 8/28-10/16/20		\$225.93
<b>Sub Total</b>					<b>\$4,084.44</b>
<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53743	SiteOne Landscape Supply, LLC	\$305.85	Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
SiteOne Landscape Supply, LLC	104314909-001	01-2-02610-610-000-000	Cust Supplies - Fertilizer		\$305.85
<b>Sub Total</b>					<b>\$305.85</b>
<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53744	SPORT SAFE Testing Service, Inc.	\$450.00	Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
SPORT SAFE Testing Service, Inc.	11294	01-2-02190-890-001-000	Extra Curr Misc.		\$450.00
<b>Sub Total</b>					<b>\$450.00</b>
<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53745	Sue Bombeck	\$28.06	Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
Sue Bombeck	Oct Pre School Supplies	01-2-01190-610-002-000	Pre School Supplies		\$28.06
<b>Sub Total</b>					<b>\$28.06</b>
<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53746	SYNCB/AMAZON	\$210.78	Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
SYNCB/AMAZON	477999656893	01-2-01100-610-002-000	Elem Teaching Supplies		\$57.45
SYNCB/AMAZON	573554333843	01-2-01100-610-002-000	Elem Teaching Supplies		\$31.98

SYNCB/AMAZON	697699898445	01-2-01100-890-001-000	Elem & Sec Misc - Face Masks		\$40.68
SYNCB/AMAZON	845465464373	01-2-01100-890-001-000	Elem & Sec Misc. - Face Masks		\$19.99
SYNCB/AMAZON	697699898445	01-2-01100-890-002-000	Elem & Sec Misc - Face Masks		\$40.69
SYNCB/AMAZON	845465464373	01-2-01100-890-002-000	Elem & Sec Misc. - Face Masks		\$19.99
<b>Sub Total</b>					<b>\$210.78</b>
<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53747	Tom Dinsdale GMC	\$399.89	Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
Tom Dinsdale GMC	GCCP313458	01-2-02730-431-000-000	Bus Maintenance - 2015 Small Bus		\$399.89
<b>Sub Total</b>					<b>\$399.89</b>
<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53748	University of Nebr Kearney	\$71.21	Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
University of Nebr Kearney	20-1128	01-2-02120-610-001-000	Sec. Guidance Supplies		\$14.66
University of Nebr Kearney	20-1176	01-2-02410-610-001-000	Elem/Sec Principal Supplies - Shout Out Cards		\$28.28
University of Nebr Kearney	20-1176	01-2-02410-610-002-000	Elem/Sec Principal Supplies - Shout Out Cards		\$28.27
<b>Sub Total</b>					<b>\$71.21</b>
<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53749	Village Of Shelton	\$1,048.62	Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
Village Of Shelton	November 2020	01-2-02610-410-000-000	Water & Sewer		\$1,048.62
<b>Sub Total</b>					<b>\$1,048.62</b>
<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53750	Wholeness Healing EAP	\$2,500.00	Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
Wholeness Healing EAP	20-21 Fee	01-2-02310-810-000-000	Board Dues & Fees		\$2,500.00
<b>Sub Total</b>					<b>\$2,500.00</b>
<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53751	Willis Repair, LLC	\$212.68	Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
Willis Repair, LLC	October 2020	01-2-02610-610-000-000	Vehicle Maint & Cust Supplies		\$37.53
Willis Repair, LLC	October 2020	01-2-02730-431-000-000	Vehicle Maint & Cust Supplies		\$175.15
<b>Sub Total</b>					<b>\$212.68</b>
<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53752	Woodward Disposal Service, Inc.	\$25.00	Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
Woodward Disposal Service, Inc.	929	01-2-02610-420-000-000	Trash Removal - Doc Destruction		\$25.00
<b>Sub Total</b>					<b>\$25.00</b>

<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53753	Xerox Financial Services	\$504.24	Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
Xerox Financial Services	2320751	01-2-01100-440-001-000	Copy Machine Lease		\$189.00
Xerox Financial Services	2334882	01-2-01100-440-001-000	Copy Machine Lease		\$63.12
Xerox Financial Services	2320751	01-2-01100-440-002-000	Copy Machine Lease		\$189.00
Xerox Financial Services	2334882	01-2-01100-440-002-000	Copy Machine Lease		\$63.12
<b>Sub Total</b>					<b>\$504.24</b>
<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53754	Yanda's Music	\$158.54	Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
Yanda's Music	488530	01-2-01100-610-001-196	Music Supplies - Band		\$22.00
Yanda's Music	490227	01-2-01100-610-001-196	Music Supplies - Band		\$56.00
Yanda's Music	490884	01-2-01100-610-001-196	Music Supplies - Band		\$62.34
Yanda's Music	490999	01-2-01100-610-001-196	Music Supplies - Band		\$18.20
<b>Sub Total</b>					<b>\$158.54</b>
<b>Voucher Number</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>	<b>Type</b>
Nov 2020 GF Vouchers	031038968	53755	Zaner-Bloser Educational Pub.	\$264.34	Accounts Payable
<b>Vendor</b>	<b>Invoice #</b>	<b>Account Code</b>	<b>Description</b>	<b>Issue Date</b>	<b>Amount</b>
Zaner-Bloser Educational Pub.	10275009	01-2-01100-640-002-000	Elem Textbooks - Handwriting		\$264.34
<b>Sub Total</b>					<b>\$264.34</b>
<b>Grand Total</b>					<b>\$66,031.08</b>

# Shelton Public Schools

## Check Listing Report

Accounting Cycle: FY20-21; Begin Date: 11/01/2020; End Date: 11/30/2020; Bank: [ALL]; Sort By Element: FUND; Account Expression: ([FUND] = "01") ; Created On: 11/12/2020 12:24:45 PM

Check Date	Check Number	Payee	Description	Type	Amount
11/16/2020	53697	A.C. Technologies, LLC	Principal Supplies	Accounts Payable	\$35.39
11/16/2020	53698	Academic Hallmarks, Inc.	Gifted Supplies	Accounts Payable	\$40.00
11/16/2020	53699	AcroMat	Custodial Supplies	Accounts Payable	\$517.32
11/16/2020	53700	Ask Supply Co., LLC	Custodial Supplies	Accounts Payable	\$86.00
11/16/2020	53700	Ask Supply Co., LLC	Custodial Supplies	Accounts Payable	\$50.00
11/16/2020	53700	Ask Supply Co., LLC	Custodial Supplies	Accounts Payable	\$345.24
11/16/2020	53701	Black Hills Energy	Natural Gas	Accounts Payable	\$1,877.00
11/16/2020	53702	Builders How-to Warehouse	Custodial Supplies	Accounts Payable	\$252.99
11/16/2020	53703	Cash-wa Distributing Co.	Custodial Supplies	Accounts Payable	\$161.47
11/16/2020	53704	CFP-C-T Inc	Transportation Fuel	Accounts Payable	\$105.00
11/16/2020	53705	Clipper Publishing Co., Inc.	Board Adv & Printing	Accounts Payable	\$71.50
11/16/2020	53705	Clipper Publishing Co., Inc.	Board Adv & Printing	Accounts Payable	\$88.61
11/16/2020	53706	Comfy Bowl, Inc	Cust Maint - Porta Pot Rental	Accounts Payable	\$440.00
11/16/2020	53707	Communications Engineering, Inc.	Cust Maint - Security System Update	Accounts Payable	\$764.50
11/16/2020	53707	Communications Engineering, Inc.	Custodial Supplies	Accounts Payable	\$200.00
11/16/2020	53708	Culligan	Cust Maint - Water Treatment	Accounts Payable	\$43.00
11/16/2020	53708	Culligan	Cust Maint - Water Treatment	Accounts Payable	\$43.00
11/16/2020	53709	DAS State Accounting - Central Finance	Distance Lrng Services	Accounts Payable	\$439.92
11/16/2020	53710	Diversified Drug Testing, LLC	Transportation - Drug Testing Membership	Accounts Payable	\$50.00
11/16/2020	53711	Eakes Office Solutions	Elem & Sec Teaching Supplies	Accounts Payable	\$174.95
11/16/2020	53711	Eakes Office Solutions	Elem Teaching Supplies - Paper	Accounts Payable	\$19.40
11/16/2020	53711	Eakes Office Solutions	Elem Teaching Supplies - Kdg	Accounts Payable	\$44.31
11/16/2020	53711	Eakes Office Solutions	Sec Teaching Supplies	Accounts Payable	\$40.08
11/16/2020	53711	Eakes Office Solutions	Elem & Sec Teaching Supplies - Colored Paper	Accounts Payable	\$190.97
11/16/2020	53711	Eakes Office Solutions	Elem & Sec Teaching Supplies	Accounts Payable	\$174.95
11/16/2020	53712	Educational Service Unit #10	IDEA, Sped Supervision, Voc.	Accounts Payable	\$32,204.93
11/16/2020	53713	Egan Supply Co.	Custodial Supplies - Disinfectant	Accounts Payable	\$843.42
11/16/2020	53714	Furbys Plumbing	Cust Maint - Plumbing	Accounts Payable	\$336.00
11/16/2020	53715	Hannah Horak	Ag Supplies - Cheese	Accounts Payable	\$32.86
11/16/2020	53716	Heartland Disposal, Inc.	Trash Removal	Accounts Payable	\$289.00
11/16/2020	53717	Holmes Plbg & Htg Supply Co.	Cust Supplies - Plumbing Fixtures	Accounts Payable	\$91.12
11/16/2020	53717	Holmes Plbg & Htg Supply Co.	Cust Supplies - Plumbing Fixtures	Accounts Payable	\$18.45
11/16/2020	53718	J.W. Pepper & Son, Inc.	Sec Music Supplies	Accounts Payable	\$132.99
11/16/2020	53718	J.W. Pepper & Son, Inc.	Sec Music Supplies	Accounts Payable	\$53.00
11/16/2020	53719	K & K	Sped & Trans Fuel	Accounts Payable	\$1,237.43
11/16/2020	53720	Kapco	Library Supplies	Accounts Payable	\$35.37
11/16/2020	53720	Kapco	Library Supplies	Accounts Payable	\$26.22

11/16/2020	53721	Larry's Market	Sec Sci,Cust,Sec Misc,Elem & Sec Sped	Accounts Payable	\$127.71
11/16/2020	53722	LaserTec Of Nebraska, Inc.	Copy Machine Leases	Accounts Payable	\$1,907.52
11/16/2020	53723	Lockmobile, The	Custodial Maint - Locks	Accounts Payable	\$175.00
11/16/2020	53724	Matheson Tri-Gas, Inc.	Ag Supplies - Welding Suppies	Accounts Payable	\$77.71
11/16/2020	53725	MCI	Telephone	Accounts Payable	\$59.93
11/16/2020	53726	Midwest Alarm Services	Custodial Maint - Fire Alarms	Accounts Payable	\$207.50
11/16/2020	53727	Nebr Assoc Of School Boards	Adm Dues & Fees - State Ed Conf	Accounts Payable	\$345.00
11/16/2020	53728	Nebr. Council of School Administrators	Adm Dues & Fees - Membership Dues	Accounts Payable	\$335.00
11/16/2020	53729	Nebraska Air Filter, Inc.	Custodial Supplies - HVAC Filters	Accounts Payable	\$955.40
11/16/2020	53730	Nebraska Central Telephone Co	Telephone	Accounts Payable	\$323.72
11/16/2020	53731	Nebraska Public Power Dist.	Electricity	Accounts Payable	\$3,310.59
11/16/2020	53731	Nebraska Public Power Dist.	Electricity	Accounts Payable	\$34.21
11/16/2020	53731	Nebraska Public Power Dist.	Electricity	Accounts Payable	\$119.29
11/16/2020	53731	Nebraska Public Power Dist.	Electricity	Accounts Payable	\$926.84
11/16/2020	53732	Nebraska Safety Center @ UNK	Trans Training - Level 1 - Carolyn	Accounts Payable	\$200.00
11/16/2020	53732	Nebraska Safety Center @ UNK	Trans Training - Level 1 Ryan	Accounts Payable	\$450.00
11/16/2020	53733	One Source The Background Check Company	Board Fees - Background Check	Accounts Payable	\$25.00
11/16/2020	53734	Optum	Board Insurance Premium	Accounts Payable	\$150.00
11/16/2020	53735	Perma-Bound	Elem Library Books	Accounts Payable	\$94.77
11/16/2020	53736	Playscripts, Inc.	Speech & Drama - 1 Act	Accounts Payable	\$179.00
11/16/2020	53736	Playscripts, Inc.	Speech & Drama - 1-Act	Accounts Payable	\$179.00
11/16/2020	53737	Popplers Music, Inc	Elem Music	Accounts Payable	\$91.94
11/16/2020	53738	Positive Promotions, Inc.	Elem Guidance Supplies - Red Ribbon Wk	Accounts Payable	\$217.65
11/16/2020	53739	PowerSchool Group, LLC	Technology - Student Information System	Accounts Payable	\$3,494.79
11/16/2020	53740	Rasmussen Mechanical Services	Cust Maint - Library Unit	Accounts Payable	\$183.25
11/16/2020	53741	School Specialty Inc	Elem Teaching Supplies Ruled Paper	Accounts Payable	\$25.34
11/16/2020	53741	School Specialty Inc	Art Supplies	Accounts Payable	\$14.88
11/16/2020	53742	Shelton School Petty Cash Acc	Reimbursements	Accounts Payable	\$4,084.44
11/16/2020	53743	SiteOne Landscape Supply, LLC	Custodial Supplies	Accounts Payable	\$305.85
11/16/2020	53744	SPORT SAFE Testing Service, Inc.	Extra Curr Misc.	Accounts Payable	\$450.00
11/16/2020	53745	Sue Bombeck	Pre School Supplies	Accounts Payable	\$28.06
11/16/2020	53746	SYNCB/AMAZON	Elem Teaching Supplies	Accounts Payable	\$57.45
11/16/2020	53746	SYNCB/AMAZON	Elem Teaching Supplies	Accounts Payable	\$31.98
11/16/2020	53746	SYNCB/AMAZON	Elem/Sec Misc - Face Masks	Accounts Payable	\$81.37
11/16/2020	53746	SYNCB/AMAZON	Elem & Sec Misc - Face Masks	Accounts Payable	\$39.98
11/16/2020	53747	Tom Dinsdale GMC	Bus Maintenance - 2015 Small Bus	Accounts Payable	\$399.89
11/16/2020	53748	University of Nebr Kearney	Sec. Guidance Supplies	Accounts Payable	\$14.66
11/16/2020	53748	University of Nebr Kearney	Principal Supplies - Shout Out Cards	Accounts Payable	\$56.55
11/16/2020	53749	Village Of Shelton	Water & Sewer	Accounts Payable	\$1,048.62
11/16/2020	53750	Wholeness Healing EAP	Board Dues & Fees - EAP Fee	Accounts Payable	\$2,500.00
11/16/2020	53751	Willis Repair, LLC	Vehicle Maint & Cust Supplies	Accounts Payable	\$212.68
11/16/2020	53752	Woodward Disposal Service, Inc.	Trash Removal - Doc Destruction	Accounts Payable	\$25.00
11/16/2020	53753	Xerox Financial Services	Copy Machine Lease	Accounts Payable	\$378.00
11/16/2020	53753	Xerox Financial Services	Copy Machine Lease	Accounts Payable	\$126.24

11/16/2020	53754	Yanda's Music	Music Supplies - Band	Accounts Payable	\$22.00
11/16/2020	53754	Yanda's Music	Music Supplies - Band	Accounts Payable	\$56.00
11/16/2020	53754	Yanda's Music	Music Supplies - Band	Accounts Payable	\$62.34
11/16/2020	53754	Yanda's Music	Music Supplies - Band	Accounts Payable	\$18.20
11/16/2020	53755	Zaner-Bloser Educational Pub.	Elem Textbooks - Handwriting	Accounts Payable	\$264.34
<b>Sub Total</b>					<b>\$66,031.08</b>

# Shelton Public Schools

## Check Register Report by Check Number

Bank: [All]; Bank Account: [All]; Begin Check Number: 53685; End Check Number: 53755; Check Status: Paid; Created On: 11/12/2020 12:51:38 PM

Bank	Account Number				
Cornerstone Bank	031038968				
Paid Date	Check Number	Type	Vendor Name	Amount	Check Status
11/16/2020	53685	Payroll Liability	Principal Life Insurance Co	\$961.58	Paid
11/16/2020	53686	Payroll Liability	Aflac	\$2,265.87	Paid
11/16/2020	53687	Payroll Liability	Blue Cross Blue Shield	\$55,830.62	Paid
11/16/2020	53688	Payroll Liability	Colonial Life & Accident Insurance Co	\$39.75	Paid
11/16/2020	53689	Payroll Liability	Companion Insurance Company	\$115.50	Paid
11/16/2020	53690	Payroll Liability	Dist. 19 Payroll Acct.	\$6,776.50	Paid
11/16/2020	53691	Payroll Liability	District 19 Payroll Acct.	\$46,326.08	Paid
11/16/2020	53692	Payroll Liability	Edward Jones	\$750.00	Paid
11/16/2020	53693	Payroll Liability	Horace Mann Life Insurance Co	\$450.00	Paid
11/16/2020	53694	Payroll Liability	Payroll Account - Dist 19	\$683.33	Paid
11/16/2020	53695	Payroll Liability	Shelton School Payroll Acct.	\$39,537.18	Paid
11/16/2020	53696	Payroll Liability	Vision Service Plan	\$511.29	Paid
11/16/2020	53697	Accounts Payable	A.C. Technologies, LLC	\$35.39	Paid
11/16/2020	53698	Accounts Payable	Academic Hallmarks, Inc.	\$40.00	Paid
11/16/2020	53699	Accounts Payable	AcroMat	\$517.32	Paid
11/16/2020	53700	Accounts Payable	Ask Supply Co., LLC	\$481.24	Paid
11/16/2020	53701	Accounts Payable	Black Hills Energy	\$1,877.00	Paid
11/16/2020	53702	Accounts Payable	Builders How-to Warehouse	\$252.99	Paid
11/16/2020	53703	Accounts Payable	Cash-wa Distributing Co.	\$161.47	Paid
11/16/2020	53704	Accounts Payable	CFP-C-T Inc.	\$105.00	Paid
11/16/2020	53705	Accounts Payable	Clipper Publishing Co., Inc.	\$160.11	Paid
11/16/2020	53706	Accounts Payable	Comfy Bowl, Inc.	\$440.00	Paid
11/16/2020	53707	Accounts Payable	Communications Engineering, Inc.	\$964.50	Paid
11/16/2020	53708	Accounts Payable	Culligan	\$86.00	Paid
11/16/2020	53709	Accounts Payable	DAS State Accounting - Central Finance	\$439.92	Paid
11/16/2020	53710	Accounts Payable	Diversified Drug Testing, LLC	\$50.00	Paid
11/16/2020	53711	Accounts Payable	Eakes Office Solutions	\$644.66	Paid
11/16/2020	53712	Accounts Payable	Educational Service Unit #10	\$32,204.93	Paid
11/16/2020	53713	Accounts Payable	Egan Supply Co.	\$843.42	Paid
11/16/2020	53714	Accounts Payable	Furbys Plumbing	\$336.00	Paid
11/16/2020	53715	Accounts Payable	Hannah Horak	\$32.86	Paid
11/16/2020	53716	Accounts Payable	Heartland Disposal, Inc.	\$289.00	Paid
11/16/2020	53717	Accounts Payable	Holmes Plbg & Htg Supply Co.	\$109.57	Paid
11/16/2020	53718	Accounts Payable	J.W. Pepper & Son, Inc.	\$185.99	Paid
11/16/2020	53719	Accounts Payable	K & K	\$1,237.43	Paid
11/16/2020	53720	Accounts Payable	Kapco	\$61.59	Paid
11/16/2020	53721	Accounts Payable	Larry's Market	\$127.71	Paid
11/16/2020	53722	Accounts Payable	LaserTec Of Nebraska, Inc.	\$1,907.52	Paid
11/16/2020	53723	Accounts Payable	The Lockmobile	\$175.00	Paid
11/16/2020	53724	Accounts Payable	Matheson Tri-Gas, Inc.	\$77.71	Paid
11/16/2020	53725	Accounts Payable	MCI	\$59.93	Paid
11/16/2020	53726	Accounts Payable	Midwest Alarm Servces	\$207.50	Paid
11/16/2020	53727	Accounts Payable	Nebr Assoc Of School Boards	\$345.00	Paid
11/16/2020	53728	Accounts Payable	Nebr. Council of School Administrators	\$335.00	Paid
11/16/2020	53729	Accounts Payable	Nebraska Air Filter, Inc.	\$955.40	Paid
11/16/2020	53730	Accounts Payable	Nebraska Central Telephone Co	\$323.72	Paid
11/16/2020	53731	Accounts Payable	Nebraska Public Power Dist.	\$4,390.93	Paid
11/16/2020	53732	Accounts Payable	Nebraska Safety Center @ UNK	\$650.00	Paid
11/16/2020	53733	Accounts Payable	One Source The Background Check Company	\$25.00	Paid

11/16/2020	53734	Accounts Payable	Optum	\$150.00	Paid
11/16/2020	53735	Accounts Payable	Perma-Bound	\$94.77	Paid
11/16/2020	53736	Accounts Payable	Playscripts, Inc.	\$358.00	Paid
11/16/2020	53737	Accounts Payable	Popplers Music, Inc	\$91.94	Paid
11/16/2020	53738	Accounts Payable	Positive Promotions, Inc.	\$217.65	Paid
11/16/2020	53739	Accounts Payable	PowerSchool Group, LLC	\$3,494.79	Paid
11/16/2020	53740	Accounts Payable	Rasmussen Mechanical Services	\$183.25	Paid
11/16/2020	53741	Accounts Payable	School Specialty Inc	\$40.22	Paid
11/16/2020	53742	Accounts Payable	Shelton School Petty Cash Acc	\$4,084.44	Paid
11/16/2020	53743	Accounts Payable	SiteOne Landscape Supply, LLC	\$305.85	Paid
11/16/2020	53744	Accounts Payable	SPORT SAFE Testing Service, Inc.	\$450.00	Paid
11/16/2020	53745	Accounts Payable	Sue Bombeck	\$28.06	Paid
11/16/2020	53746	Accounts Payable	SYNCB/AMAZON	\$210.78	Paid
11/16/2020	53747	Accounts Payable	Tom Dinsdale GMC	\$399.89	Paid
11/16/2020	53748	Accounts Payable	University of Nebr Kearney	\$71.21	Paid
11/16/2020	53749	Accounts Payable	Village Of Shelton	\$1,048.62	Paid
11/16/2020	53750	Accounts Payable	Wholeness Healing EAP	\$2,500.00	Paid
11/16/2020	53751	Accounts Payable	Willis Repair, LLC	\$212.68	Paid
11/16/2020	53752	Accounts Payable	Woodward Disposal Service, Inc.	\$25.00	Paid
11/16/2020	53753	Accounts Payable	Xerox Financial Services	\$504.24	Paid
11/16/2020	53754	Accounts Payable	Yanda's Music	\$158.54	Paid
11/16/2020	53755	Accounts Payable	Zaner-Bloser Educational Pub.	\$264.34	Paid
<b>Sub Total</b>				<b>\$220,278.78</b>	
<b>Grand Total</b>				<b>\$220,278.78</b>	

SPS Petty Cash Reimbursements  
8/28/20 - 10/16/20

Date	Check #	Vendor	Cost	Program
8/28/20	3310	Shelton School Postage Fund	60.00	Postage
9/23/20	3311	NLLPS	89.50	Adm. Supplies
9/28/20	3312	Business Card		
			3136.65	8377: 155.83 Sec. Sped Supplies 9.99 Elem " " 165.93 Postage 34.69 Sec Texts 275.91 Ag Supplies 15.99 Sec. Periodicals 195.00 Elem Software 195.00 Sec Software 833.37 Sec. Teaching Supplies 1881.71 (Jimmie) 2674: 891.00 Sec Sped Travel 14.95 Sec. Misc. 299.99 Elem Software 1205.94 Jeff: 49.00 Prin Supplies
9/30/20	3313	-VOID-		
10/15/20	3314	-VOID-		
10/15/20	3315	Sam's Club	2.03	
10/16/20	3316	Business Card		
			796.26	8377: 9.99 Elem Sped Supplies 39.99 " Software 40.00 Sec Software 59.50 Elem Misc 59.50 Sec. Misc 300.00 Ag Supplies 15.99 Sec. Periodical: 524.97 2674: 14.95 sec. Misc 85.00 Sec. Sped Supplies 99.95 Jeff: 171.34 Sec. Misc.
				4084.44

**SHELTON PUBLIC SCHOOLS: GENERAL FUND MONTHLY COMPARISON**

	2019-20	2020-21		2019-20	2018-2019
Sept. Expenditures Reported @ Board Mtg	230,225.00	221,441.00	Mar. Expenditures Reported @ Board Mtg	206,760.00	
Sept. Net Payroll	183,969.00	154,292.00	Mar. Net Payroll	152,173.00	
Sept. EOM Expenditures	-	-	Mar. EOM Expenditures	-	-
Total Sept. Expenditures	<b>\$ 414,194.00</b>	<b>\$ 375,733.00</b>	Total Mar. Expenditures	<b>358,933.00</b>	
Percent of Budget Spent	7.18%	6.25%	Accumulated Totals	<b>\$ 2,631,004.00</b>	<b>\$ -</b>
Cash On Hand	<b>\$ 782,971.00</b>	<b>\$ 1,279,562.89</b>	Percent of Budget Spent	6.22%	0.00%
			Cash On Hand	<b>\$ 750,055.00</b>	
Oct. Expenditures Reported @ Board Mtg	221,233.00	220,279.00	April Expenditures Reported @ Board Mtg	198,242.00	
Oct. Net Payroll	153,853.00	153,801.00	April Net Payroll	148,327.00	
Oct. EOM Expenditures			April EOM Expenditures	-	-
Total Oct. Expenditures	<b>375,086.00</b>	<b>374,080.00</b>	Total April Expenditures	<b>346,569.00</b>	-
Accumulated Totals	<b>\$ 789,280.00</b>	<b>\$ 749,813.00</b>	Accumulated Totals	<b>\$ 2,977,573.00</b>	<b>\$ -</b>
Percent of Budget Spent	6.50%	6.22%	Percent of Budget Spent	6.01%	0.00%
Cash On Hand	<b>\$ 1,196,928.00</b>	<b>\$ 1,238,265.00</b>	Cash On Hand	<b>\$ 621,213.00</b>	
Nov. Expenditures Reported @ Board Mtg	219,196.00		May Expenditures Reported @ Board Mtg	193,631.00	
Nov. Net Payroll	154,729.00		May Net Payroll	144,085.00	
Nov. EOM Expenditures	-	-	May EOM Expenditures	-	-
Total Nov. Expenditures	<b>373,925.00</b>		Total May Expenditures	<b>337,716.00</b>	
Accumulated Totals	<b>\$ 1,163,205.00</b>		Accumulated Totals	<b>\$ 3,315,289.00</b>	<b>\$ -</b>
Percent of Budget Spent	6.48%	0.00%	Percent of Budget Spent	5.86%	0.00%
Cash On Hand	<b>\$ 1,259,187.00</b>		Cash On Hand	<b>\$ 604,084.00</b>	
Dec. Expenditures Reported @ Board Mtg	233,418.00		June Expenditures Reported @ Board Mtg	181,012.00	
Dec. Net Payroll	155,981.00		June Net Payroll	150,883.00	
Dec. EOM Expenditures			June EOM Expenditures	-	-
Total Dec. Expenditures	<b>389,399.00</b>		Total June Expenditures	<b>331,895.00</b>	-
Accumulated Totals	<b>\$ 1,552,604.00</b>	<b>\$ -</b>	Accumulated Totals	<b>\$ 3,647,184.00</b>	<b>\$ -</b>
Percent of Budget Spent	6.75%	0.00%	Percent of Budget Spent	5.76%	0.00%
Cash On Hand	<b>\$ 838,340.00</b>		Cash On Hand	<b>\$ 1,319,914.00</b>	
Jan. Expenditures Reported @ Board Mtg	215,742.00		July Expenditures Reported @ Board Mtg	198,667.00	
Jan. Net Payroll	156,154.00		July Net Payroll	143,716.00	
Jan. EOM Expenditures	-	-	July EOM Expenditures	-	-
Total Jan. Expenditures	<b>371,896.00</b>		Total July Expenditures	<b>342,383.00</b>	
Accumulated Totals	<b>\$ 1,924,500.00</b>		Accumulated Totals	<b>\$ 3,989,567.00</b>	<b>\$ -</b>
Percent of Budget Spent	6.45%	0.00%	Percent of Budget Spent	5.94%	0.00%
Cash On Hand	<b>\$ 657,342.00</b>		Cash On Hand	<b>\$ 1,447,205.00</b>	
Feb. Expenditures Reported @ Board Mtg	190,946.00		August Expenditures Reported @ Board Mtg	398,098.06	
Feb. Net Payroll	156,625.00		August Net Payroll	176,548.00	
Feb. EOM Expenditures	-	-	August EOM Expenditures	-	-
Total Feb. Expenditures	<b>347,571.00</b>		Total August Expenditures	<b>574,646.06</b>	
Accumulated Totals	<b>\$ 2,272,071.00</b>		Accumulated Totals	<b>\$ 4,564,213.06</b>	
Percent of Budget Spent	6.03%	0.00%	<b>BUDGET</b>	<b>\$5,766,375.00</b>	<b>\$6,015,673.00</b>
Cash On Hand	<b>\$ 704,006.00</b>		<b>TOTAL % OF BUDGET SPENT =</b>	<b>63.18%</b>	
			Cash On Hand	<b>\$ 785,764.00</b>	
			<b>Average Cash on Hand</b>	<b>\$873,858.00</b>	

**DISTRICT 19 FINANCIAL STATUS AS OF OCTOBER 31, 2020**

CASH RESERVES:

GENERAL FUND CASH RESERVE	\$447,903.90
SPECIAL BUILDING CASH RESERVE	\$143,250.07
TOTAL CASH RESERVE ACCOUNTS	\$591,153.97

CDs:

GENERAL FUND C.D. # 87292	(Matured 10/30/20 + 1564.28 Int)	\$223,211.69
GENERAL FUND C.D. # 87291	(Matured 10/30/20 + 496.35 Int)	\$70,825.44
		<b>\$294,037.13</b>
UNEMPLOYMENT C.D. # 87293	(Matured 10/30/20 + 185.18 Int)	\$26,423.44
VEH/BUS ACQ. C.D. #87281	(Matured 10/30/20 + 279.06 Int)	\$39,820.30
VEH/BUS ACQ. Savings #9457	(\$20,000 Transfer from Gen Fund)	\$30,178.47
TECHNOLOGY ACQUISITION C.D # 87280	(Matured 10/30/20 + 356.99 Int)	\$50,939.92
PARKING LOT DEPR. C.D. # 87282	(Matured 10/30/20 + 490.16 Int)	\$69,941.80
BAND UNIFORM C.D. # 87284	(Matured 10/30/20 + 224.57 Int)	\$32,044.34
HVAC CD #87286	(Matured 10/30/20 + 370.54 Int)	\$52,873.59
HVAC Savings #9475		\$50,852.36
	TOTAL DEPRECIATION CDs	<b>\$326,650.78</b>
TOTAL C.D.s		\$647,111.35
TOTAL OF DISTRICT FUNDS		\$1,238,265.32

TAXES:

	<u>GENERAL</u>	<u>BUILDING</u>	<u>FUND TOTALS:</u>	
BUFFALO	\$191,826.28	\$4,333.73	GENERAL	\$741,941.03
HALL	\$26,364.13	\$609.45	DEPRECIATION	\$326,650.78
ADAMS	\$10.63	\$0.25	LUNCH	\$12,113.63
KEARNEY	\$1,601.05	\$37.75	SPECIAL BLDG	143,250.07
TOTAL TAXES	\$219,802.09	\$4,981.18		

## **Superintendent Report for November 2020**

### **COVID Update:**

- COVID stats for week of November 9-13
  - New Staff COVID Positive Cases -0
  - New Student COVID Positive Cases- 0
  - Staff in Quarantine and Isolation-0
  - Students in Quarantine /Isolation- 12

### **Progress on Superintendent Goals**

- School Finance
  - Started to analyze the district's financial status. Items of note include:
    - During a review of previous years audits, the district's general fund position decreased in the following years:
      - 15-16 decrease of \$200,624
      - 16-17 decrease of \$132,324
      - 17-18 decrease of \$52,399
      - 18-19 decrease of \$204,817
        - 19-20 had an increase to the general fund position of \$77,482
      - The general fund position is calculated by taking the total revenues minus the total expenditures. There were a few larger building projects that came out of general funds. A recommendation moving forward would be to take those projects out of the special building fund in the future.
    - I also have requested training from the vendors of our budgeting software so that I can learn more about how to run reports that may help me in managing the districts resources
    - The process is currently underway to create a 5 year facility and transportation strategic plan
      - At this point, projects that need to be completed in the next 1-2 years have been identified and discussed with the BOE buildings and grounds committee
      - A more formal 5 year plan will be detailed and ready to present to the board by summer of 2020
    - A review of current professional development and its impact on student learning shows during the fall of 2020 professional development has been provided in-district and as a result has not required any additional funding
      - Impact on student learning is being monitored through classroom observations

- Currently 42% of teachers observed after the October 26 PD are implementing
  - Goal of 75% by November 30
- Communication
  - Two way communication is really important: As a result, it is critical that we have systems and tools in place where staff can give feedback and input. We are working to develop those systems. One piece of evidence is the staff survey asking for feedback and input on cleanliness and maintenance of the school building
  - Weekly board updates will continue
  - Currently, the school has put out a monthly community update in addition to the quarterly newsletter
  - Have maintained a visible presence at school events but I am still working to become more involved in community meetings
    - Plan to attend village board meetings after the first of the year
- Expectations and Accountability
  - Created individual schedules for maintenance and routine cleaning
    - Custodial staff formal performance evaluations are scheduled for November 23 & 24
  - A list of administrative roles and responsibilities were created in September, this list continues to be revised as needed but is currently working well
  - Professional development accountability
    - Classroom observations and data collection on the number of teachers implementing the new techniques

To: Board of Education  
From: Jeff Kenton  
Date: November 16, 2020  
Re: Board Report

## **District Enrollment - 273**

### **Virtual Parent / Teacher Conference Survey Results**

- After Parent Teacher Conferences this fall we surveyed parents to get feedback from them on our first ever virtual conferences
  - Ratings 1 to 5 with 1 being strongly disagree and 5 being strongly agree
  - Virtual parent teacher conferences were an effective way to get information about my child's progress in school?
  - I was able to meet with all of the teachers I wanted/needed to meet with?
  - The process of joining virtual conferences was easy to use?
  - If I had a choice between attending conferences in-person or virtually next time, I would select?
- I will present the survey responses during the board meeting.

### **Veteran's Day**

- 11/11/2020 in the Main Gym
- Speaker: SGT Jerromy Cissell
- Kindergarten, HS Band, and Student essay winners were all part of the program

### **Activities**

- Governor's new DHM and how it impacts our winter activities.
  - Indoor halls and events can have no more than 25% of rated occupancy. This was previously 50%
  - Must maintain 6 feet of separation between people. Was a recommendation, now it's a mandate
  - Only the household family can attend extracurricular activities like club sports or school sporting events

### **Assessment**

- Test was taken on October 6th by the seniors.
- District Composite Average
  - 18.45
- Math Average
  - 18.65 (20% at or above cut score)
- Science Average
  - 19.9 (5% at or above cut score)
- STEM Score
  - 19.4 (5% at or above cut score)
- English Score
  - 17.2 (35% at or above cut score)
- Reading Score
  - 17.5 (25% at or above cut score)
- ACT College Readiness Benchmarks are ACT scores that, when met or exceeded, suggest a student has a good chance of succeeding in credit bearing, first-year college courses. Benchmarks on the ACT test follow: English Cut = 18; Math Cut = 22; Reading Cut = 22; Science Cut = 23; STEM Cut = 26; ELA Cut = 20.

Timestamp	Virtual parent teacher con	I was able to meet with all	The process of joining virt	If I had a choice between	Additional comments or suggestions:
9/25/2020 9:11:59	5	5	4	in-person	
9/25/2020 9:12:07	5	5	5	virtual	
9/25/2020 9:12:46	2	2	3	in-person	Very hard to read papers online teacher was trying to show and kept losing signal so screen would freeze.
9/25/2020 9:13:09	4	5	5	in-person	
9/25/2020 9:15:23	3	2	4	in-person	I only had one teacher really talk to me for an extended period ( more than a couple of minutes). The rest presented some information and pretty much ended the zoom. They asked if I
9/25/2020 9:17:08	1	1	1	in-person	
9/25/2020 9:25:19	5	5	5	virtual	
9/25/2020 9:27:27	5	5	5	virtual	In person may be nice if there were concerns to discuss. Virtual allowed for me to chat from work rather than leaving early. I also miss getting papers (like maps scores) to take home to
9/25/2020 9:37:56	4	4	3	in-person	
9/25/2020 9:41:08	4	2	5	virtual	
9/25/2020 9:41:35	4	5	5	virtual	The only thing is some teachers were not available at the times I needed to meet because of other activities. If conferences are important then a note telling what teachers have activ
9/25/2020 9:41:37	5	5	5	virtual	The best thing about conferences this year was the schedule for 7-12 teachers. It took me less time to visit and I was able to see all teachers without feeling like I was rushed. Being a p
9/25/2020 9:46:54	4	5	4	in-person	
9/25/2020 10:18:24	5	5	4	virtual	This was much easier than standing around waiting for the high school teachers in the gym. Virtual conferences are way more efficient!
9/25/2020 10:48:37	4	5	4	virtual	My only wish is that I could have selected a time rather than it just giving me a set time. I do daycare and my meeting kept getting interrupted because of this.
9/25/2020 10:56:47	3	4	1	in-person	
9/25/2020 11:21:19				in-person	
9/25/2020 11:33:34	1	1	1	in-person	My husband scheduled our sons conference and I scheduled our daughters in a time that worked for both of us to meet with the teacher and neither him or I were able to access the me
9/25/2020 11:36:03	5	5	4	virtual	
9/25/2020 11:55:56	5	5	5	virtual	Loved the virtual. Teachers were on time and no waiting!!!
9/25/2020 13:13:50	5	5	5	virtual	
9/25/2020 13:25:21	1	1	1	virtual	poopy
9/25/2020 13:32:52	5	5	5	virtual	In person may be nice if there were concerns to discuss. Virtual allowed for me to chat from work rather than leaving early. I also miss getting papers (like maps scores) to take home to
9/25/2020 13:33:22	4	3	3	in-person	
9/25/2020 13:33:48	5	5	5	virtual	Worked great for me because I had the day off. It might of been hard had I only one evening but it worked great this time!
9/25/2020 14:13:35	5	5	5	in-person	We appreciate the efforts you all go to in order for school to be as normal as possible under these hard circumstances. Thank you for all you do!
9/25/2020 15:06:34	4	4	4	in-person	I thought the virtual conferences went well; however, if more people used it I think there might be more issues with time (conference times overlapping).
9/26/2020 9:12:04	4	2	4	in-person	
9/26/2020 9:45:32	5	5	5	virtual	
9/26/2020 15:51:36	4	3	4	in-person	
9/26/2020 23:54:08	5	5	5	virtual	We are fine either way.
9/27/2020 19:07:18	3	5	3	in-person	We had trouble with our 2nd conference but luckily we were able to FaceTime so it was ok.
9/27/2020 21:37:09	5	5	5	in-person	Went better than expected. I still like meeting with teachers in person but it was a good alternative to do it virtually.
9/28/2020 15:46:21	4	4	5	virtual	I like the virtual conferences. The only thing I would like different is to receive a hard copy of the MAPS test results before or after the conference
9/28/2020 22:02:52	3	5	3	in-person	We had trouble with our 2nd conference but luckily we were able to FaceTime so it was ok.
9/29/2020 9:15:59	5	5	4	in-person	
9/30/2020 7:34:06	5	5	5	virtual	
9/30/2020 11:48:18	5	5	5	virtual	Loved the virtual. Teachers were on time and no waiting!!!

**SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**FINANCIAL REPORT**  
*(Audited)*

**AUGUST 31, 2020**

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## **INDEPENDENT AUDITOR'S REPORT**

Board of Education  
School District #19  
Shelton, Nebraska

### **Report on the Financial Statements**

We have audited the accompanying cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of School District #19, Shelton, Nebraska, (the "School District"), as of and for the year ended August 31, 2020, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

School District #19's management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 1; this includes determining that the 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 an opinion 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 opinion.

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of School District #19, as of August 31, 2020, and the respective changes in financial position – cash basis – thereof for the year then ended on the 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 cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

### ***Report on Summarized Comparative Information***

We have previously audited School District #19's 2019 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 1, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended August 31, 2019, is consistent, in all material respects, with the audited financial statements from which it has been derived.

### ***Other Matters***

#### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise School District #19's basic financial statements. The Combined Schedule of Cash Receipts, Disbursements and Fund Balances – Cash Basis on page 37, the Schedules of Cash Disbursements for Operational Expenses – Cash Basis – General Fund on pages 40 through 43, the Schedule of Cash Receipts, Disbursements, Transfers and Fund Balance – Cash Basis – Activity Fund on page 44, and the Schedules of Cash Receipts, Disbursements and Fund Balance – Cash Basis – School Nutrition Fund, Bond Fund, Special Building Fund and Qualified Capital Purpose Undertaking Fund on pages 47 through 50 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

These schedules 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 basic 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 auditing standards generally accepted in the United States of America. In our opinion, this information identified is fairly stated in all material respects in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.

Management's discussion and analysis on pages 4 through 9, the budgetary comparison information on pages 38, 39, 45 and 46, and the analysis of General, Special Building and Bond Fund tax accounts with County Treasurers on pages 52 through 55 have not been subjected to the auditing procedures applied in the audit of the basic 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 2, 2020, on our consideration of the School 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 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 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 the School District's internal control over financial reporting and compliance.

**KSO CPA's, P.C.**



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Kearney, Nebraska  
November 2, 2020

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Shelton Public School District #19

This section of Shelton Public School District #19's annual audit report presents our discussion and analysis of the School District's financial performance during the fiscal year that ended on August 31, 2020. Please read it in conjunction with the School District's financial statements, which follow this section.

### OVERVIEW OF THE FINANCIAL STATEMENTS

On September 1, 2003, the School District adopted the provisions of Statement No. 34 ("Statement 34") of the Governmental Accounting Standards Board "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments." Statement 34 established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements, fund financial statements, and the classification of net position into three components: (a) net investment in capital assets; (b) restricted; and (c) unrestricted.

This annual report consists of three parts: (1) *Management's Discussion and Analysis* (this section); (2) the *Basic Financial Statements – Cash Basis*; and (3) *Supplemental Schedules*.

The accompanying basic financial statements have been prepared on the cash basis of accounting. Accordingly, the financial statements and supplemental schedules are not intended to present financial position and results of operations in conformity with accounting principles generally accepted in the United States of America. The use of the cash basis of accounting is permissible under Title 92, Nebraska Administrative Code, Chapter 2 for school districts such as Shelton Public School District #19.

The government-wide financial statements report information on all the non-fiduciary activities of the primary government. For the most part, the effect of inter-fund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct disbursements of a given function or segment are offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general receipts.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements.

Proprietary funds are used to account for the School District's business-type activities. Proprietary funds distinguish operating receipts and disbursements from non-operating items. Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All receipts and disbursements not meeting this definition are reported as non-operating receipts and disbursements. The School Nutrition Fund is considered a proprietary fund.

Fiduciary funds report assets held in a trustee or agency capacity for others and therefore cannot be used to support the School District's own programs. The Activity Fund is a fiduciary fund.

The financial statements also include *notes* that explain some of the information in the financial statements and provide more detailed data about the financial statements and the School District's commitments, contingencies, and long-term debt obligations that are not reported in the cash basis financial statements. The statements are followed by a section of *Other Information* that further explains and supports the information in the financial statements.

#### **FINANCIAL HIGHLIGHTS (Detailed Information Follows Later in this *Discussion & Analysis*)**

- The School District's total net position, as compared to the prior fiscal year, decreased by \$85,511 from \$1,868,159 to \$1,782,648.
- After eliminating transfers between governmental and proprietary funds, the School District's primary government cash disbursements decreased by \$242,188 from \$5,288,623 to \$5,046,435.
- After eliminating transfers between governmental and proprietary funds, the School District's primary government cash receipts increased by \$86,004 from \$4,874,920 to \$4,960,924.

## FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

### Governmental Activities

The largest single source of receipts for the District is property tax. In 2018-2019, the District's assessed valuation was \$371,455,926. In 2019-2020, it decreased by \$6,497,134 to \$364,958,792.

The following table shows the property tax rates, by fund, for fiscal years 2018-2019 and 2019-2020, including a calculation of the amount by which each levy changed. Note: levies are expressed in dollars and cents per \$100 of valuation. For example, the School District's total property tax on a \$100,000 property in 2019-2020 would be \$1,096.15.

<u>Fund</u>	<u>2019-2020 Levy</u>	<u>2018-2019 Levy</u>	<u>Levy Change</u>
General Fund	1.023530	0.995610	0.027920
Special Building Fund	0.024135	0.014877	0.009258
Bond Fund	0.026533	0.064991	(0.038458)
QCPUF Fund	<u>0.021948</u>	<u>0.020395</u>	<u>0.001553</u>
District Totals	<u><u>1.096146</u></u>	<u><u>1.095873</u></u>	<u><u>0.000273</u></u>

### General Fund Budgetary Highlights

Over the course of the 2019-2020 fiscal year, the School District's General Fund Position increased by \$77,482. In planning for the 2020-2021 school year, it is known that State Aid will increase from the current \$29,640 to \$193,674 representing a change of \$164,034.

General receipts increased due to an increase in taxes. In 2019, the tax collections were \$3,840,863 and in 2020, tax collections were \$3,935,454. This is an increase of \$94,591 or 2.46%. The School District's valuation was \$364,958,792 in 2020. The assessed valuation for 2019 was \$371,455,926. Another contributing factor was that the District received only \$29,640 in State Aid to schools in the 2019-20 school year.

Federal aid receipts increased from \$151,921 in 2019 to \$153,658 in 2020. This is an increase of \$1,737.

In addition, State receipts were \$675,981 for 2020. This is an increase of \$20,423 or 3.12% from the previous year's \$655,558. These amounts are determined by the State of Nebraska on an annual basis.

The District's total cash and investments for the 2019-20 school year was \$1,782,648. The 2018-19 cash and investment balance was \$1,868,159. This is a decrease of \$85,511 or 4.58%.

## DEBT ADMINISTRATION

During the year ended August 31, 2020, the District paid \$75,000 on its 2017 Limited Obligation Bonds. The District also refinanced all but one of its 2014 General Obligation Bonds and issued \$2,645,000 of 2019 General Obligation Bonds. At year-end, the School District had \$3,040,911 in outstanding debt, in the following categories:

Copier Leases	\$	4,995
2019 General Obligation Bonds		2,645,000
2017 Limited Obligation Bonds		<u>150,000</u>
Total School District Debt		<u><u>\$2,799,995</u></u>

## CAPITAL IMPROVEMENTS

During the year ended August 31, 2020, the School District made a \$81,387 payment to build a greenhouse.

## CONDENSED FINANCIAL INFORMATION

The School District's total net position at August 31, 2020 and 2019, were as follows:

	<u>2020</u>	<u>2019</u>
Total cash and investments	<u>\$ 1,782,648</u>	<u>\$ 1,868,159</u>
Net position:		
Restricted for:		
Capital projects	\$ 491,110	\$ 539,041
Self-insurance mandates	26,238	25,514
Debt service	86,404	198,404
Unrestricted	<u>1,178,896</u>	<u>1,105,200</u>
Total net position	<u><u>\$ 1,782,648</u></u>	<u><u>\$ 1,868,159</u></u>

The results of this year's operations as a whole are reported in the Statement of Activities on page 11. All disbursements are reported in the first column. Specific charges, grants, receipts, and subsidies that directly relate to specific disbursement categories are represented to determine the final amount of the School District's activities that are supported by general receipts. The two largest general receipts are the local taxes assessed to community taxpayers and the State Aid provided by the State of Nebraska.

Below is information from that Statement, rearranged slightly, that depicts our total receipts and disbursements for the year.

	Governmental Activities	Business-Type Activities	2020 Total	2019 Total
<b>Receipts:</b>				
Program receipts:				
Charges for services	\$ -	\$ 51,446	\$ 51,446	\$ 65,532
Operating grants & contr.	153,658	65,215	218,873	213,642
General Receipts:				
Taxes	3,935,454	-	3,935,454	3,840,863
Interest	26,948	-	26,948	31,166
Fines & license fees	18,337	-	18,337	22,875
State aid	675,981	-	675,981	655,558
Other	33,841	44	33,885	45,284
Total receipts	<u>\$ 4,844,219</u>	<u>\$ 116,705</u>	<u>\$ 4,960,924</u>	<u>\$ 4,874,920</u>
	Governmental Activities	Business-Type Activities	2020 Total	2019 Total
<b>Disbursements:</b>				
Instruction	\$ 2,597,777	\$ -	\$ 2,597,777	\$ 2,575,051
Federal programs	169,885	-	169,885	168,367
Support services	1,538,631	-	1,538,631	1,656,408
State programs	49,335	-	49,335	34,834
Debt service	309,762	-	309,762	325,759
Facilities acquisition and construction	23,000	-	23,000	-
Capital outlay	191,554	-	191,554	367,322
School nutrition	-	141,491	141,491	135,882
Total disbursements	<u>\$ 4,879,944</u>	<u>\$ 141,491</u>	<u>\$ 5,021,435</u>	<u>\$ 5,263,623</u>
Excess receipts (deficiency) before transfers	(35,725)	(24,786)	(60,511)	(388,703)
Transfers	<u>(46,000)</u>	<u>21,000</u>	<u>(25,000)</u>	<u>(25,000)</u>
Change in net position - cash basis	\$ (81,725)	\$ (3,786)	\$ (85,511)	\$ (413,703)
Net position - cash basis, beginning	<u>1,864,883</u>	<u>3,276</u>	<u>1,868,159</u>	<u>2,281,862</u>
Net position - cash basis, ending	<u>\$ 1,783,158</u>	<u>\$ (510)</u>	<u>\$ 1,782,648</u>	<u>\$ 1,868,159</u>

During the 2019-2020 year, the School District transferred \$43,000 from the General Fund to the Depreciation Fund to save funds for future planned capital asset acquisitions and improvements, including bus acquisitions and HVAC system replacement.

### **CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, students, and bond-buyers a general overview of the School District's finances and to demonstrate the School District's accountability for the money with which it is entrusted. If you have questions about this report or need additional financial information, contact the Superintendent, Shelton Public School District #19, 210 9<sup>th</sup> Street, P. O. Box 610, Shelton, Nebraska 68876. Our telephone number is 308-647-6742 and our fax number is 308-647-5233.

**SHELTON PUBLIC SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**STATEMENTS OF NET POSITION - CASH BASIS  
AUGUST 31, 2020**

**With comparative figures for 2019**

	<u>Primary Government</u>		<u>8/31/2020</u>	<u>8/31/2019</u>
	<u>Governmental</u>	<u>Business-type</u>		
	<u>Activities</u>	<u>Activities</u>		
<b>ASSETS</b>				
Cash and cash equivalents	\$ 700,857	\$ (510)	\$ 700,347	\$ 903,946
Cash on deposit with County Treasurer	<u>1,082,301</u>	<u>-</u>	<u>1,082,301</u>	<u>964,213</u>
<b>Total assets</b>	<u>\$ 1,783,158</u>	<u>\$ (510)</u>	<u>\$ 1,782,648</u>	<u>\$ 1,868,159</u>
<b>NET POSITION</b>				
Restricted for:				
Capital projects	\$ 491,110	\$ -	\$ 491,110	\$ 539,041
Self-insurance mandates	26,238	-	26,238	25,514
Debt service	86,404	-	86,404	198,404
Unrestricted	<u>1,179,406</u>	<u>(510)</u>	<u>1,178,896</u>	<u>1,105,200</u>
<b>Total net position</b>	<u>\$ 1,783,158</u>	<u>\$ (510)</u>	<u>\$ 1,782,648</u>	<u>\$ 1,868,159</u>

See notes to financial statements.

**SHELTON PUBLIC SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**STATEMENTS OF ACTIVITIES - CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2020  
With comparative figures for 2019**

Functions/Programs	Disbursements	Program Receipts			Net (Disbursement) Receipt and Changes in Net Position		8/31/2020 Totals	8/31/2019 Totals
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-type Activities		
<b>Primary government:</b>								
Governmental activities:								
Instruction	\$ 2,597,777	\$ -	\$ -	\$ -	\$ (2,597,777)	\$ -	\$ (2,597,777)	\$ (2,575,051)
Support services:								
Pupils	226,443	-	-	-	(226,443)	-	(226,443)	(243,725)
Staff	227,158	-	-	-	(227,158)	-	(227,158)	(246,612)
Board of education	43,760	-	-	-	(43,760)	-	(43,760)	(40,223)
Executive administration	254,351	-	-	-	(254,351)	-	(254,351)	(251,995)
Office of principal	310,615	-	-	-	(310,615)	-	(310,615)	(333,186)
Business services	24,878	-	-	-	(24,878)	-	(24,878)	(24,183)
Vehicle acquisition and maintenance	7,405	-	-	-	(7,405)	-	(7,405)	(28,140)
Maintenance and acquisition of buildings	384,589	-	-	-	(384,589)	-	(384,589)	(434,853)
Pupil transportation	59,432	-	-	-	(59,432)	-	(59,432)	(53,491)
State programs	49,335	-	-	-	(49,335)	-	(49,335)	(34,834)
Facilities acquisition and construction	23,000	-	-	-	(23,000)	-	(23,000)	-
Federal programs	169,885	-	153,658	-	(16,227)	-	(16,227)	(16,446)
Debt service	309,762	-	-	-	(309,762)	-	(309,762)	(325,759)
Capital outlay	191,554	-	-	-	(191,554)	-	(191,554)	(367,322)
<b>Total governmental activities</b>	<b>\$ 4,879,944</b>	<b>\$ -</b>	<b>\$ 153,658</b>	<b>\$ -</b>	<b>\$ (4,726,286)</b>	<b>\$ -</b>	<b>\$ (4,726,286)</b>	<b>\$ (4,975,820)</b>
<b>Business-type activities:</b>								
School nutrition	\$ 141,491	\$ 51,446	\$ 65,215	\$ -	\$ -	\$ (24,830)	\$ (24,830)	\$ (8,629)
<b>Total business-type activities</b>	<b>\$ 141,491</b>	<b>\$ 51,446</b>	<b>\$ 65,215</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (24,830)</b>	<b>\$ (24,830)</b>	<b>\$ (8,629)</b>
<b>Total primary government</b>	<b>\$ 5,021,435</b>	<b>\$ 51,446</b>	<b>\$ 218,873</b>	<b>\$ -</b>	<b>\$ (4,726,286)</b>	<b>\$ (24,830)</b>	<b>\$ (4,751,116)</b>	<b>\$ (4,984,449)</b>
<b>General receipts:</b>								
Taxes:								
Local property					\$ 3,760,906	\$ -	\$ 3,760,906	\$ 3,668,908
Carline tax					15,481	-	15,481	17,822
Motor vehicle					132,502	-	132,502	124,650
Other county receipts					26,565	-	26,565	29,483
Fines and licenses					18,337	-	18,337	22,875
State sources					675,981	-	675,981	655,558
Interest income					26,948	-	26,948	31,166
Transfers					(46,000)	21,000	(25,000)	(25,000)
Other					33,841	44	33,885	45,284
Total general receipts					\$ 4,644,561	\$ 21,044	\$ 4,665,605	\$ 4,570,746
Change in net position					\$ (81,725)	\$ (3,786)	\$ (85,511)	\$ (413,703)
Net position - beginning					1,864,883	3,276	1,868,159	2,281,862
Net position - ending					\$ 1,783,158	\$ (510)	\$ 1,782,648	\$ 1,868,159

See notes to financial statements.

**SHELTON PUBLIC SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**STATEMENTS OF ASSETS AND FUND BALANCES - CASH BASIS  
GOVERNMENTAL FUNDS  
AUGUST 31, 2020  
With comparative figures for 2019**

	<u>General</u>	<u>Bond</u>	<u>Special Building</u>	<u>Depreciation</u>	<u>Other Governmental Funds</u>	<u>Total 2020 Governmental Funds</u>	<u>Total 2019 Governmental Funds</u>
<b>ASSETS</b>							
Cash and cash equivalents	\$ 168,183	\$ 60,413	\$ 119,333	\$ 325,770	\$ 27,158	\$ 700,857	\$ 900,670
Cash on deposit with County Treasurer	1,011,223	25,991	23,611	-	21,476	1,082,301	964,213
<b>Total assets</b>	<u>\$ 1,179,406</u>	<u>\$ 86,404</u>	<u>\$ 142,944</u>	<u>\$ 325,770</u>	<u>\$ 48,634</u>	<u>\$ 1,783,158</u>	<u>\$ 1,864,883</u>
<b>FUND BALANCES</b>							
Fund balances:							
Committed to bond fund	\$ -	\$ 86,404	\$ -	\$ -	\$ -	\$ 86,404	\$ 198,404
Assigned to special building fund	-	-	142,944	-	-	142,944	164,196
Assigned to unemployment fund	-	-	-	-	26,238	26,238	25,514
Assigned to depreciation fund	-	-	-	325,770	-	325,770	356,292
Assigned to qualified cap. fund	-	-	-	-	22,396	22,396	18,553
Unassigned	1,179,406	-	-	-	-	1,179,406	1,101,924
<b>Total fund balances</b>	<u>\$ 1,179,406</u>	<u>\$ 86,404</u>	<u>\$ 142,944</u>	<u>\$ 325,770</u>	<u>\$ 48,634</u>	<u>\$ 1,783,158</u>	<u>\$ 1,864,883</u>

See notes to financial statements.

**SHELTON PUBLIC SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES - CASH BASIS  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2020  
With comparative figures for 2019**

	General	Bond	Special Building	Depreciation Funds	Other Governmental Funds	Reclassifi- cations	Total 2020 Governmental Funds	Total 2019 Governmental Funds
<b>RECEIPTS</b>								
Taxes:								
Local property	\$ 3,499,746	\$ 107,737	\$ 78,793	\$ -	\$ 74,630	\$ -	\$ 3,760,906	\$ 3,668,908
Carline tax	14,455	375	341	-	310	-	15,481	17,822
Motor vehicle	132,502	-	-	-	-	-	132,502	124,650
Other county receipts	24,863	638	580	-	484	-	26,565	29,483
Fines and licenses	18,337	-	-	-	-	-	18,337	22,875
State sources	653,481	8,253	7,457	-	6,790	-	675,981	655,558
Federal sources	153,658	-	-	-	-	-	153,658	151,921
Interest income	14,378	2,120	1,646	7,865	939	-	26,948	31,166
Other	33,690	376	98	-	(323)	-	33,841	45,188
<b>Total receipts</b>	<u>\$ 4,545,110</u>	<u>\$ 119,499</u>	<u>\$ 88,915</u>	<u>\$ 7,865</u>	<u>\$ 82,830</u>	<u>\$ -</u>	<u>\$ 4,844,219</u>	<u>\$ 4,747,571</u>
<b>DISBURSEMENTS</b>								
Instruction	\$ 2,597,777	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,597,777	\$ 2,575,051
Support services:								
Pupils	226,443	-	-	-	-	-	226,443	243,725
Staff	227,158	-	-	-	-	-	227,158	246,612
Board of education	43,760	-	-	-	-	-	43,760	40,223
Executive administration	254,351	-	-	-	-	-	254,351	251,995
Office of principal	310,615	-	-	-	-	-	310,615	333,186
Business services	24,878	-	-	-	-	-	24,878	24,183
Vehicle acquisition and maintenance	7,405	-	-	-	-	-	7,405	28,140
Maintenance and operation of buildings	427,589	-	-	-	-	(43,000)	384,589	434,853
Pupil transportation	59,432	-	-	-	-	-	59,432	53,491
State programs	49,335	-	-	-	-	-	49,335	34,834
Facilities acquisitions and construction	23,000	-	-	-	-	-	23,000	-
Federal programs	169,885	-	-	-	-	-	169,885	168,367
Debt service	-	231,499	-	-	78,263	-	309,762	325,759
Capital outlay	-	-	110,167	81,387	-	-	191,554	367,322
<b>Total disbursements</b>	<u>\$ 4,421,628</u>	<u>\$ 231,499</u>	<u>\$ 110,167</u>	<u>\$ 81,387</u>	<u>\$ 78,263</u>	<u>\$ (43,000)</u>	<u>\$ 4,879,944</u>	<u>\$ 5,127,741</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers in	\$ -	\$ -	\$ -	\$ 43,000	\$ -	\$ (43,000)	\$ -	\$ 67,740
Transfers out	(46,000)	-	-	-	-	-	(46,000)	(103,240)
<b>Total other financing sources (uses)</b>	<u>\$ (46,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43,000</u>	<u>\$ -</u>	<u>\$ (43,000)</u>	<u>\$ (46,000)</u>	<u>\$ (35,500)</u>
<b>Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses</b>								
	<u>\$ 77,482</u>	<u>\$ (112,000)</u>	<u>\$ (21,252)</u>	<u>\$ (30,522)</u>	<u>\$ 4,567</u>	<u>\$ -</u>	<u>\$ (81,725)</u>	<u>\$ (415,670)</u>
<b>Fund balances - beginning</b>	<u>\$ 1,101,924</u>	<u>\$ 198,404</u>	<u>\$ 164,196</u>	<u>\$ 356,292</u>	<u>\$ 44,067</u>	<u>\$ -</u>	<u>\$ 1,864,883</u>	<u>\$ 2,280,553</u>
<b>Fund balances - ending</b>	<u>\$ 1,179,406</u>	<u>\$ 86,404</u>	<u>\$ 142,944</u>	<u>\$ 325,770</u>	<u>\$ 48,634</u>	<u>\$ -</u>	<u>\$ 1,783,158</u>	<u>\$ 1,864,883</u>

See notes to financial statements.

**SHELTON PUBLIC SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**STATEMENTS OF NET POSITION - CASH BASIS  
PROPRIETARY FUND  
AUGUST 31, 2020  
With comparative figures for 2019**

	<b>2020 School <u>Nutrition Fund</u></b>	<b>2019 School <u>Nutrition Fund</u></b>
<b>ASSETS</b>		
Cash	\$ (510)	\$ 3,276
<b>Total assets</b>	<u>\$ (510)</u>	<u>\$ 3,276</u>
<b>NET POSITION</b>		
Unrestricted	\$ (510)	\$ 3,276
<b>Total net position</b>	<u>\$ (510)</u>	<u>\$ 3,276</u>

See notes to financial statements.

**SHELTON PUBLIC SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**STATEMENTS OF RECEIPTS, DISBURSEMENTS AND CHANGES IN  
NET POSITION - CASH BASIS  
PROPRIETARY FUND  
FOR THE YEAR ENDED AUGUST 31, 2020  
With comparative figures for 2019**

	<b>2020 School <u>Nutrition Fund</u></b>	<b>2019 School <u>Nutrition Fund</u></b>
<b>Operating receipts:</b>		
Charges for sales and services:		
Sale of breakfast and lunch	\$ 51,446	\$ 65,532
<b>Total operating receipts</b>	<u>\$ 51,446</u>	<u>\$ 65,532</u>
 <b>Operating disbursements:</b>		
Cost of sales and services	\$ 141,491	\$ 135,882
<b>Total operating disbursements</b>	<u>\$ 141,491</u>	<u>\$ 135,882</u>
<b>Operating income (loss)</b>	<u>\$ (90,045)</u>	<u>\$ (70,350)</u>
 <b>Nonoperating receipts:</b>		
Federal and State subsidies	\$ 65,215	\$ 61,721
Other income	44	96
Transfer from general fund	<u>21,000</u>	<u>10,500</u>
<b>Total nonoperating receipts</b>	<u>\$ 86,259</u>	<u>\$ 72,317</u>
Increase (decrease) in net position	\$ (3,786)	\$ 1,967
<b>Total net position - beginning</b>	<u>3,276</u>	<u>1,309</u>
<b>Total net position - ending</b>	<u><u>\$ (510)</u></u>	<u><u>\$ 3,276</u></u>

See notes to financial statements.

**SHELTON PUBLIC SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**STATEMENTS OF NET POSITION - CASH BASIS  
FIDUCIARY FUND  
AUGUST 31, 2020  
With comparative figures for 2019**

	<u>2020 Activity Fund</u>	<u>2019 Activity Fund</u>
<b>ASSETS</b>		
Cash	\$ 56,628	\$ 75,618
<b>Total assets</b>	<u>\$ 56,628</u>	<u>\$ 75,618</u>
 <b>NET POSITION</b>	 <u>\$ 56,628</u>	 <u>\$ 75,618</u>

See notes to financial statements.

**SHELTON PUBLIC SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**STATEMENTS OF CHANGES IN NET POSITION - CASH BASIS  
FIDUCIARY FUND  
FOR THE YEAR ENDED AUGUST 31, 2020  
With comparative figures for 2019**

	<b>2020 Activity Fund</b>	<b>2019 Activity Fund</b>
<b>ADDITIONS</b>		
Activities receipts	\$ 119,784	\$ 154,394
Transfer from general fund	<u>25,000</u>	<u>25,000</u>
<b>Total additions</b>	<u>\$ 144,784</u>	<u>\$ 179,394</u>
<b>DEDUCTIONS</b>		
Purchased services and supplies	<u>\$ 163,774</u>	<u>\$ 191,632</u>
<b>Total deductions</b>	<u>\$ 163,774</u>	<u>\$ 191,632</u>
Increase (decrease) in net position	\$ (18,990)	\$ (12,238)
<b>Total net position - beginning</b>	<u>75,618</u>	<u>87,856</u>
<b>Total net position - ending</b>	<u><u>\$ 56,628</u></u>	<u><u>\$ 75,618</u></u>

See notes to financial statements.

**SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS  
For the Year Ended August 31, 2020**

Note 1. **Summary of Significant Accounting Policies**

**Organization**

School District #19 (the "School District") is a tax-exempt political subdivision and a Class III school district of the State of Nebraska.

**Reporting Entity**

The Shelton Public School District #19's Board of Education ("Board") is the basic level of government, which has oversight responsibility and control over all activities related to the public school education in the School District. The Board receives funding from local, state and federal government sources and must comply with the requirements of these funding source entities. However, the Board is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since Board members are elected by the public and have decision making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations and primary accountability for fiscal matters. In addition, there are no component units as defined in government standards, which are included in the School District's reporting entity.

**Basis of Accounting**

The School District prepares its financial statements on the cash basis, which is in conformity with the accounting practices permitted by the State of Nebraska Department of Education. Under the cash basis, revenues are recognized when collected rather than when earned, and expenses are recognized when paid rather than when incurred. Consequently, these financial statements are not intended to present financial position or results of operations in conformity with accounting principles generally accepted in the United States of America, as applicable to Governmental units.

**Prior Year**

The total columns on the Government-wide and the Fund Financial Statements for prior year information are presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in financial position in conformity with the cash basis of accounting, a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Certain amounts in prior year columns have been reclassified to conform with the current year financial statement presentation.

**SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS  
For the Year Ended August 31, 2020**

Note 1. **Summary of Significant Accounting Policies (continued)**

**Basis of Presentation**

The School District has adopted the provisions of Statement No. 34 (“Statement 34”) of the Governmental Accounting Standards Board “Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments.” Statement 34 established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements and fund financial statements. In the government-wide statements, equity is classified as unrestricted and restricted net position. In the governmental fund statements, fund balances are classified as non-spendable, restricted, committed, assigned, and unassigned.

**Government-wide and Fund Financial Statements**

The government-wide financial statements report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of inter-fund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct disbursements of a given function or segment are offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general receipts.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements.

**SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS  
For the Year Ended August 31, 2020**

Note 1. **Summary of Significant Accounting Policies (continued)**

Proprietary funds are used to account for the School District's business-type activities. Proprietary funds distinguish operating receipts and disbursements from non-operating items. Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All receipts and disbursements not meeting this definition are reported as non-operating receipts and disbursements. The School Nutrition Fund is considered a proprietary fund.

Fiduciary funds report assets held in a trustee or agency capacity for others and therefore cannot be used to support the School District's own programs. The Activity Fund is a fiduciary fund.

**Fund Types**

The accounts of the School District are organized on the basis of funds which are grouped into the following fund types.

**Governmental Funds**

**General Fund**

The General Fund is the general operating fund of the School District and accounts for all receipts and disbursements of the School District not encompassed within other funds. All property tax receipts and other receipts that are not allocated by law, budgetary requirement, or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the new and replacement capital outlay costs that are not paid through other funds are paid from the General Fund.

**Special Building Fund**

The Special Building Fund is established for acquiring or improving sites and buildings, including the construction, alteration, or improvements of buildings. The Board of Education may approve a budget with a levy limitation of 15 cents per one hundred dollars of valuation; or a tax levy not to exceed 17.5 cents per one hundred dollars of valuation may be established for this fund by a vote of the people within the School District.

**SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS  
For the Year Ended August 31, 2020**

Note 1. **Summary of Significant Accounting Policies (continued)**

**Bond Fund**

The Bond Fund is used to record receipts and expenditures for bond principal and interest payments. Proceeds from bond issuance are deposited and recorded as a receipt in the Special Building Fund. The General Fund is used to make interest and bond retirement payments if the Bond Fund balance is not sufficient to meet these requirements.

**Depreciation Fund**

A Depreciation Fund is established by a school district in order to facilitate the eventual purchase of a costly capital outlay by reserving such monies from the General Fund. To allocate monies from the General Fund, a School District will show the movement of monies as an expense from the General Fund and the Depreciation Fund will show the revenue as a transfer from the General Fund. The School District may divide this fund into more than one account to allocate a portion of this fund for different valid purposes. The purpose of a Depreciation Fund is to spread replacement costs of capital outlays over a period of years in order to avoid a disproportionate tax effect in a single year to meet such an expense. The Depreciation Fund shall be considered only a component of the General Fund.

**Qualified Capital Purpose Undertaking Fund**

The Qualified Capital Purpose Undertaking Fund is established for the removal of environmental hazards, the reduction or elimination of accessibility barriers in School District buildings, and the repayment of a qualified zone academy bond issued for a qualified special purpose. General Fund expenditures for the purpose of this fund are not allowed. The tax levy for this fund is limited to .052 cents per hundred dollars of valuation for the School District and shall not exceed ten years for each environmental hazard abatement project or accessibility barrier elimination project and shall not exceed fifteen years for each qualified special purpose for which the qualified zone academy bond was issued according to Section 79-10, 100 R.R.S.

**Unemployment Fund**

The Unemployment Fund was set up by the School District in order to reimburse the Unemployment Trust Fund of the State of Nebraska for benefits paid to former employees of the School District.

**SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS  
For the Year Ended August 31, 2020**

Note 1. **Summary of Significant Accounting Policies (continued)**

The School District has elected to self-insure under the amended Nebraska Employment Security Law. The School District accounts for the allocation of funds from the General Fund to this fund as an expense in the General fund and as a transfer from General Fund in the Unemployment Fund. This fund may consist of more than one account for valid allocation purposes. The Unemployment Fund is considered a component of the General Fund. There is a possible contingent liability in this fund if the benefits required to be paid exceeded the fund balance. The amount, if any, of the contingent liability is not determinable.

**Proprietary Fund**

**School Nutrition Fund**

The School Nutrition Fund is used to accommodate all aspects of the school nutrition program and accounts for all receipts and disbursements of all child nutrition programs. Receipts in this fund include the federal and state program cost reimbursements received by the School District and General Fund support of the lunch program. All food purchases and other supplies are accounted for as expenses of the School Nutrition Fund; accordingly, no inventories are maintained in this fund.

**Fiduciary Fund**

**Activity Fund**

The Activity Fund is used to account for the financial operations of quasi-independent student organizations, interschool athletics, and other self-supporting or partially self-supporting school activities, not part of another fund.

The School District has the following organizations not considered to have a significant operational or financial relationship:

**Fundraising Organizations**

- School District #19 Foundation receives donations to be used for student scholarships and various school projects.
- The Athletic and Music Boosters raise money to be used in support of the athletic and music programs, respectively.

**SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS  
For the Year Ended August 31, 2020**

Note 1. **Summary of Significant Accounting Policies (continued)**

- The school has a Parent Teacher organization that raises money for various projects at the school.
- The Senior Parents is an organization for post prom activities.
- The Shelton Education Association (SEA) is for the teachers.

**Major Funds**

The School District reports the General Fund, the Bond Fund, the Special Building Fund, and the Depreciation Fund as major funds for governmental funds. The School Nutrition Fund is a major fund for the proprietary funds.

**General Statement**

The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. The School District has applied all applicable GASB pronouncements.

**Accounts Receivable**

As a result of the use of the cash basis of accounting, accounts receivable and other revenue related receivables are not reported in the financial statements.

**Capital Assets**

In accordance with the cash basis of accounting, capital assets are not recorded as assets on the government-wide or fund statements and depreciation is not recognized. Purchases of capital assets are recorded as disbursements by function in the financial statements.

**Long-Term Debt**

In accordance with the cash basis of accounting, long-term debt is not reported as a liability in the government-wide or fund financial statements. Proceeds from long-term debt are reported as receipts and payments of principal are reported as disbursements in both the government-wide and fund financial statements.

**Compensated Absences**

The School District has entered into negotiated agreements with certified and noncertified personnel. In those agreements, they have agreed to benefits for vacation and sick leave. In accordance with the cash basis of accounting, these benefits are recorded as expenses when paid.

**SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS  
For the Year Ended August 31, 2020**

Note 1. **Summary of Significant Accounting Policies (continued)**

**Equity**

In the government-wide statements, equity is classified as unrestricted and restricted net position. In the governmental fund statements, equity is classified as non-spendable, restricted, committed, assigned, and unassigned fund balances; see detail below.

**Fund Balance**

The School District has adopted Governmental Accounting Standards Board Statement No. 54 as of and for the year ended August 31, 2011. In accordance with Governmental Accounting Standards Board Statement No. 54 "Fund Balance Reporting and Governmental Fund Type Definitions," the District classifies governmental fund balances as follows:

**Non-spendable:**

Fund balance amounts are considered non-spendable if they cannot be spent either because they are not in spendable form or because of legal or contractual constraints.

**Restricted:**

Fund balance amounts are considered restricted if they are constrained for specific purposes which are externally imposed by providers, such as creditors, or constrained due to constitutional provisions or enabling legislation.

**Committed:**

Fund balance amounts are considered committed if they are constrained for specific purposes that are internally imposed by the government through formal action of the Board of Education and constraints do not lapse at year-end.

**Assigned:**

Fund balance amounts are considered assigned if they are intended to be used for specific purposes that are neither considered restricted nor committed. Fund balances may be assigned by management.

**Unassigned:**

Fund balance amounts are considered unassigned if they are positive fund balances within the General Fund that are not classified as one of the above or negative fund balances in other governmental funds.

**SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS  
For the Year Ended August 31, 2020**

Note 1. **Summary of Significant Accounting Policies (continued)**

The School District's policy is to spend restricted amounts first when both restricted and unrestricted fund balances are available unless there are legal restrictions that prohibit doing so. Additionally, the School District is to first spend committed, then assigned, and lastly, unassigned amounts of unrestricted fund balances when expenditures are made.

The School District does not have a formal minimum fund balance policy.

Note 2. **Retirement Plan**

**Plan Description** – School District #19, Shelton, Nebraska contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. 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, Nebraska Community Colleges), are members of the plan.

Normal retirement is at age 65. For an employee who became a member before July 1, 2013, 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.

For an employee who became a member on or after July 1, 2013, 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 five 12-month periods of

**SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS  
For the Year Ended August 31, 2020**

Note 2. **Retirement Plan (continued)**

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.

For school employees who became members prior to July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost of living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or two and one-half percent. The current benefit paid to a retired member or beneficiary is adjusted so that the purchasing power of the benefit being paid is not less than 75 percent of the purchasing power of the initial benefit.

For school employees who became members on or after July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost of living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or one percent. There is no purchasing power floor for employees who fall under this tier.

For the District's year ended August 31, 2020, the District's total payroll for all employees was \$2,596,899. Total covered payroll was \$2,433,856. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

**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 \$243,322.

**SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS  
For the Year Ended August 31, 2020**

Note 2. **Retirement Plan (continued)**

**Pension Liabilities** – At June 30, 2019, the District had a liability of \$1,246,704 for its proportionate share of the net pension liability. (This liability is not recorded in the accompanying cash basis financial statements.) The 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 NPERS School Plan was 90.91% funded as of June 30, 2019, based on actuarial calculations comparing total pension liability to the plan fiduciary net position. 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 0.1025 percent, which was a decrease of .0005 percent from its proportion measured as of June 30, 2018.

For the year ended June 30, 2019, the District’s allocated pension expense (income) was \$285,509.

**Actuarial Assumptions** – The total pension liability in the June 30, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary increases, including wage inflation	3.5 – 8.5%
Cost-of-living adjustment	Members hired before July 1, 2013: 2.25% with a floor benefit equal to 75% purchasing power of original benefit. Members hired on/after July 1, 2013: 1.00% with no floor benefit.
Investment rate of return, net of investment expense, including inflation	7.5%

The School Plan’s pre-retirement mortality rates were based on the RP-2014 White Collar Table for Employees (100% of male rates for males and 55% of female rate for females), projected generationally with MP-2015.

**SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS  
For the Year Ended August 31, 2020**

Note 2. **Retirement Plan (continued)**

The School Plan's post-retirement mortality rates were based the RP-2014 White Collar Table for Employees, set back two years, scaled (males: under 80, 1.008; over 80, 1.449; females: under 85, 0.924; over 85, 1.5855; geometrically blended), projected generationally with a Society of Actuaries projection scale tool using 0.5% ultimate rate in 2035.

The School Plan's disability mortality rates were based on the RP-2014 Disabled Lives Table (static table).

The actuarial assumptions used in the July 1, 2019, valuations for the School Plan are based on the results of the most recent actuarial experience study, which covered the four-year period ending June 30, 2015. The experience study report is dated November 17, 2016.

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2019, (see the discussion of the pension plan's investment policy) are summarized in the following table:

**SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS  
For the Year Ended August 31, 2020**

Note 2. **Retirement Plan (continued)**

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
Large Cap U.S. Stocks	26.1%	5.83%
Small Cap U.S. Stocks	2.9%	7.56%
Global Stocks	15.0%	6.51%
International Developed Stocks	10.8%	6.80%
Emerging Markets	2.7%	10.55%
Core Bonds	20.0%	1.63%
High Yield	3.5%	5.22%
Bank Loans	5.0%	2.78%
International Bonds	1.5%	1.41%
Private Equity	5.0%	9.70%
Real Estate	7.5%	5.18%
Total	100.00%	

\*Arithmetic mean, net of investment expenses

**Discount Rate** – The discount rate used to measure the Total Pension Liability at June 30, 2019 was 7.5 percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2011, through June 30, 2015. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and non-employers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2118.

**Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** – The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.5 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5 percent) or 1-percentage-point higher (8.5 percent) than the current rate:

**SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS  
For the Year Ended August 31, 2020**

Note 2. **Retirement Plan (continued)**

	Discount Rate	District's Proportionate Share of Net Pension Liability (Asset)
1% decrease	6.5%	\$3,144,656
Current discount rate	7.5%	\$1,246,704
1% increase	8.5%	(\$320,060)

**Plan Fiduciary Net Position** – Detailed information about the Plan’s fiduciary net position is available in the separately issued Nebraska Public Employees Retirement System Plan financial report. NPERS issues a publicly available financial report that includes financial statements and required supplementary information for NPERS. That report may be obtained by writing the NPERS, P.O. Box 94816, Lincoln, NE 68509-4816, by calling 1-800-245-5712, or via the internet at [http://www.auditors.nebraska.gov/APA\\_Reports](http://www.auditors.nebraska.gov/APA_Reports).

Note 3. **Cash and Investments**

Nebraska Statute §79-1043 provides that the School District may, by and with the consent of the Board of Education, invest the funds of the School 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.

School District #19’s deposits consist of cash and certificates of deposits. At year-end, the School District’s carrying amount of bank deposits was \$756,975 and the bank balance was \$891,303. As of August 31, 2020, all balances were covered by federal depository insurance or collateralized with securities held by the pledging financial institution’s trust department or agent in the School District’s name.

For reporting purposes, the collateral on the School District bank deposits is classified in these categories:

- 1) Insured or collateralized with securities held by the School District or by its agent in the School District’s name.
- 2) Collateralized with securities held by the pledging financial institution’s trust department or agent in the School District’s name.

**SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS  
For the Year Ended August 31, 2020**

Note 3. **Cash and Investments (continued)**

- 3) Uncollateralized or collateralized with securities held by the pledging financial institution, or by its trust department or agent, but not in the School District’s name.

Deposits and investments of the School District at August 31, 2020, consisted of the following:

	Level 1	Level 2	Level 3
Cash - demand deposits	\$ 49,933	\$ -	\$ -
Certificates of deposit & savings	250,000	457,042	-
	\$ 299,933	\$ 457,042	\$ -

The School District attempts to mitigate the following types of deposit and investment risks through compliance with the State Statutes. The types of deposit and investment risks are the following:

*Interest rate risk* – As a means of limiting its exposure to fair value losses arising from rising interest rates, the School District’s investment policy requires that market conditions and investment securities be analyzed to determine the maximum yield to be obtained and to minimize the impact of rising interest rates.

*Credit risk* – The School District’s investment policies regarding credit risk are governed by State Statutes as described above.

*Concentration of credit risk* – The School District’s investment policy places no limits on the amounts that may be invested in any one issuer.

*Custodial credit risk – deposits* – Custodial credit risk for deposits is the risk that, in the event of a bank failure, the School District’s deposits may not be returned to it. The School District’s policy regarding custodial credit risk is determined by State Statute as described above.

*Custodial credit risk – investments* – Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty, the School District will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The School District’s policy regarding custodial credit risk is determined by State Statute as described above.

**SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS  
For the Year Ended August 31, 2020**

Note 3. **Cash and Investments (continued)**

None of the School District's deposits in excess of the amount insured by the Federal Deposit Insurance Corporation shall be allowed to accumulate in any financial institution unless (a) the financial institution gives a surety bond, (b) the financial institution provides the School District with securities as collateral on the excess funds or (c) the financial institution issues a joint custody receipt to the benefit of the School District where a third party financial institution actually holds the security.

Note 4. **Budget Process and Property Taxes**

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

Prior to September 1, the Board of Education prepares a proposed operating budget on the cash basis for the general, lunch, bond, and building funds for the fiscal year commencing on 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.

Prior to September 20, the budget is legally adopted by the Board of Education through passage of a resolution.

Total actual expenditures may not legally exceed the total budget of expenditures. Appropriations for expenditures lapse at year-end and any revisions require a public hearing and Board approval.

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

**SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS  
For the Year Ended August 31, 2020**

**Note 5. Lease Agreements**

The School District entered into a copier lease with Xerox in December 2015 for a color copier/printer. Monthly payments of \$378 will be paid for 60 months beginning January 2016.

On December 8, 2017, the School District entered into a new copier lease with Xerox for another color copier/printer. Monthly payments in the amount of \$115 will be paid for 60 months beginning January 2018.

Total lease expense for the current year was \$5,916. Total copier lease payments for the next three years are as follows:

2021	\$	3,270
2022		1,380
2023		345
	\$	<u>4,995</u>

**Note 6. Long-term Debt**

On February 26, 2014, the School District issued \$3,400,000 in General Obligation Bonds with rates of 1.125% to 3.7%. Net proceeds are being used to construct a building addition. The bond required annual principal payments beginning December 15, 2015, and semi-annual interest payments beginning June 15, 2014. On February 11, 2019, the School District issued \$2,645,000 in General Obligation Bonds with rates of 1.700% to 3.000%. Net proceeds were used for the purpose of refunding the District's outstanding General Obligation Bonds, Series 2014 with the exception of a 2014 Series General Obligation Bond payable in the amount of \$160,000 which were paid in full on December 15, 2019. The 2019 bonds require annual principal payments beginning December 15, 2020, and semi-annual interest payments beginning June 15, 2019. The bond matures on December 15, 2034.

The School District issued \$370,000 in Limited Obligation Bonds on September 20, 2017, with rates of 1.250% to 1.550%. Net proceeds are being used for a roofing project in the Qualified Capital Purpose Undertaking Fund. The bond requires annual principal payments beginning August 15, 2018, and semi-annual interest payments beginning February 15, 2018. The bond matures on August 15, 2020.

**SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS  
For the Year Ended August 31, 2020**

Note 6. **Long-term Debt (continued)**

The schedule of maturities is as follows:

	Principal	Interest	Total
August 31, 2021	\$ 220,000	\$ 70,748	\$ 290,748
2022	225,000	67,040	292,040
2023	155,000	62,240	217,240
2024	160,000	57,515	217,515
2025	160,000	52,715	212,715
2026-2030	875,000	197,354	1,072,354
2031-2035	1,000,000	75,243	1,075,243
<b>Total</b>	<b>\$ 2,795,000</b>	<b>\$ 582,855</b>	<b>\$ 3,377,855</b>

	Balance August 31, 2019	Principal Payments	Balance August 31, 2020	Due Within One Year
Series 2014, General Obligation Bonds	\$ 160,000	\$ 160,000	\$ -	\$ -
Series 2017, Limited Obligation Bonds	225,000	75,000	150,000	75,000
Series 2019, General Obligation Bonds	2,645,000	-	2,645,000	145,000
	<b>\$ 3,030,000</b>	<b>\$ 235,000</b>	<b>\$ 2,795,000</b>	<b>\$ 220,000</b>

Total interest paid on bonds outstanding for the years ending August 31, 2020 and 2019, was \$74,278 and \$90,759 respectively.

Note 7. **Risk Management**

The School 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. The School District maintains commercial insurance coverage covering each of the above risks of loss. Management believes that the coverage is adequate to preclude any significant uninsured risk exposure to the School District. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 8. **Commitments and Contingencies**

The School District participates in numerous federal and state assisted grant programs which are governed by various rules and regulations of the grantor agencies. These programs are subject to financial and compliance audits by the granting agencies. To

**SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS  
For the Year Ended August 31, 2020**

Note 8. **Commitments and Contingencies (continued)**

the extent that the School District has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the School District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants.

The School District has elected to be a reimbursable employer with regard to unemployment claims filed by former employees. Therefore, the School District is required to reimburse the State of Nebraska for any claims paid on behalf of the School District. The School District maintains a separate Employee Benefit Fund to pay any claims. The maximum payment to reimburse the state unemployment agency under current statute would not exceed \$11,440 (26 weeks at \$440/week) per claimant.

Note 9. **Major Revenue Sources and Dependency of Operations**

The School District's ability to operate is dependent on the funding sources continuing to provide funds to the School District. Changes by the funding sources due to economic, regulatory, or other factors could have an adverse effect on the School District's ability to continue at its current level.

During the year ended August 31, 2020, the composition of the School District's governmental fund receipts is as follows:

		% of Governmental Funds Receipts
Local tax revenues	\$ 3,953,791	81.6%
State receipts	675,981	14.0%
Federal receipts	153,658	3.2%
Other receipts	60,789	1.2%
Total	\$4,844,219	100%

Note 10. **Inter-fund Transfers**

During the fiscal year ended August 31, 2020, there were transfers from the General Fund of \$25,000 to the Activity Fund, \$21,000 to the School Nutrition Fund, and \$43,000 to the Depreciation Fund to meet current cash flow needs.

**SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**NOTES TO FINANCIAL STATEMENTS  
For the Year Ended August 31, 2020**

Note 11. **Subsequent Events**

Upon evaluation, management notes that there were no material subsequent events between the date of the financial statements and November 2, 2020, the date that the financial statements were issued or available to be issued.

**SHELTON PUBLIC SCHOOL DISTRICT #19  
SHELTON, NEBRASKA  
COMBINED SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND FUND BALANCES - CASH BASIS  
FOR THE FISCAL YEAR ENDED AUGUST 31, 2020**

	<b>Fund Balances At Beginning of Year</b>	<b>Receipts</b>	<b>Disbursements</b>	<b>Transfers In (Out)</b>	<b>Excess (Deficiency) of Receipts Over (Under) Disbursements</b>	<b>Fund Balances At End of Year</b>
GENERAL FUND	\$ 1,101,924	\$ 4,545,110	\$ 4,421,628	\$ (46,000)	\$ 77,482	\$ 1,179,406
ACTIVITY FUND	75,618	119,784	163,774	25,000	(18,990)	56,628
SCHOOL NUTRITION FUND	3,276	116,705	141,491	21,000	(3,786)	(510)
SPECIAL BUILDING FUND	164,196	88,915	110,167	-	(21,252)	142,944
UNEMPLOYMENT FUND	25,514	724	-	-	724	26,238
BOND FUND	198,404	119,499	231,499	-	(112,000)	86,404
DEPRECIATION FUND	356,292	50,865	81,387	-	(30,522)	325,770
QUALIFIED CAP. FUND	18,553	82,106	78,263	-	3,843	22,396
GRAND TOTAL - ALL FUNDS	<u>\$ 1,943,777</u>	<u>\$ 5,123,708</u>	<u>\$ 5,228,209</u>	<u>\$ -</u>	<u>\$ (104,501)</u>	<u>\$ 1,839,276</u>

See notes to financial statements.

**SHELTON PUBLIC SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**SCHEDULES OF CASH RECEIPTS, DISBURSEMENTS, TRANSFERS  
AND FUND BALANCE - CASH BASIS - BUDGET AND ACTUAL -  
GENERAL FUND**

**FOR THE FISCAL YEAR ENDED AUGUST 31, 2020  
With comparative figures for 2019**

		<u>2020 Actual</u>	<u>Budget (Original and Final)</u>	<u>2019 Actual</u>
<b>Fund balance, August 31, 2019</b>		\$ 1,101,924		
<b>RECEIPTS</b>				
<b>LOCAL SOURCES:</b>				
1100	Local property taxes	\$ 3,499,746	\$ 3,698,108	\$ 3,300,688
1115	Carline tax	14,455	20,000	16,191
1125	Motor vehicle taxes	132,502	112,120	124,650
1140	Penalties and interest on taxes	6,148	-	6,366
1510	Interest	14,378	2,500	16,956
1911	Local license fees	531	500	530
1990	Other local receipts	25,175	4,500	35,274
	<b>Total local sources</b>	<u>\$ 3,692,935</u>	<u>\$ 3,837,728</u>	<u>\$ 3,500,655</u>
<b>COUNTY SOURCES:</b>				
2110	Fines and licenses	\$ 17,806	\$ 17,000	\$ 22,345
2130	Other county sources	24,863	2,300	26,806
	<b>Total county sources</b>	<u>\$ 42,669</u>	<u>\$ 19,300</u>	<u>\$ 49,151</u>
<b>STATE SOURCES:</b>				
3110	State aid	\$ 29,640	\$ 29,640	\$ 36,184
3120	Special education	235,039	233,505	245,354
3125	Special education-transportation	4,368	7,000	9,854
3130	Homestead exemption	46,777	-	41,716
3131	Property tax credit	256,773	-	218,521
3132	Personal property tax credit	2,787	-	2,845
3134	Personal property tax credit - railroads & public service	880	-	968
3180	Pro-rate motor vehicle	9,463	7,000	9,840
3400	State apportionment	39,309	35,000	36,607
3512	Distance education incentive payments	-	35,000	719
3535	Payments for high ability learners	4,098	3,200	3,810
3990	Other State receipts	-	-	690
3540	State early childhood	24,347	45,000	48,450
	<b>Total state sources</b>	<u>\$ 653,481</u>	<u>\$ 395,345</u>	<u>\$ 655,558</u>
<b>FEDERAL SOURCES:</b>				
4505	Title I, Part A	\$ 36,247	\$ 51,000	\$ 35,590
4506	Title I, Part A - accountability	-	-	3,963
4310	REAP funds	24,257	-	26,683
4510	Title IV, Part A ESSA student support grants	6,454	-	-
4512	IDEA Part B	29,125	64,000	29,125
4516	IDEA Preschool	1,002	1,000	959
4519	IDEA Enrollment/Poverty	39,924	-	39,656
4509	Title II, Part A	5,621	-	3,900
4525	Vocational education grant	126	750	750
4527	Title III, Part A	-	-	400
4530	Other federal categorical receipts	-	1,697	-
4708	Medicaid in public schools	5,006	2,000	6,109
4709	Medicaid administrative activities	5,896	1,500	4,786
	<b>Total federal sources</b>	<u>\$ 153,658</u>	<u>\$ 121,947</u>	<u>\$ 151,921</u>
<b>NON-REVENUE SOURCES:</b>				
5300	Sale of property	\$ 1,578	\$ -	\$ -
5301	Insurance adjustments	-	-	7,805
5690	Other non-revenue receipts	789	17,500	1,762
9000	Non-program receipts	-	-	323
	<b>Total non-revenue sources</b>	<u>\$ 2,367</u>	<u>\$ 17,500</u>	<u>\$ 9,890</u>
	<b>Total receipts from all sources</b>	<u>\$ 4,545,110</u>	<u>\$ 4,391,820</u>	<u>\$ 4,367,175</u>

See notes to financial statements.

**SHELTON PUBLIC SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**SCHEDULES OF CASH RECEIPTS, DISBURSEMENTS, TRANSFERS  
AND FUND BALANCE - CASH BASIS - BUDGET AND ACTUAL -  
GENERAL FUND (CONTINUED)  
FOR THE FISCAL YEAR ENDED AUGUST 31, 2020  
With comparative figures for 2019**

	<b>2020 Actual</b>	<b>Budget (Original and Final)</b>	<b>2019 Actual</b>
<b>DISBURSEMENTS</b>			
1100 Regular instructional programs	\$ 1,940,376	\$ 2,468,177	\$ 1,955,766
1150 Limited English proficiency programs	64,509	66,100	62,328
1160 Poverty programs	137,958	83,100	145,897
1190 Early childhood educational programs	45,208	48,525	47,420
1200 Special education instructional programs	409,726	373,350	363,640
2100 Support services - pupils	226,443	70,550	243,725
2200 Support services - staff	227,158	237,050	245,705
2310 Board of education	43,760	23,750	40,223
2320 Executive administration services	254,351	261,350	251,995
2410 Office of the principal	310,615	346,300	333,186
2500 General administration - business services	24,878	24,500	24,183
2730 Vehicle acquisition and maintenance	7,405	28,000	28,140
2600 Support services - maintenance and operation of buildings	427,589	434,700	529,853
2710 Regular pupil transportation	52,698	55,800	45,341
2712 School age special education pupil transportation	6,734	13,350	8,150
3500 State categorical programs	49,335	53,598	34,834
4000 Facilities acquisitions and construction	23,000	-	-
6000 Federal programs	169,885	107,924	168,367
8000 Transfers to other funds	46,000	35,500	43,240
	<b>Total disbursements</b>	<b>\$ 4,731,624</b>	<b>\$ 4,571,993</b>
<b>Total funds available</b>	<b>\$ 5,647,034</b>		
<b>Total cash disbursements</b>	<b>4,467,628</b>		
<b>Fund balance, August 31, 2020</b>	<b>\$ 1,179,406</b>		
<b>ANALYSIS OF FUND BALANCE</b>			
	<b>August 31, 2020</b>	<b>August 31, 2019</b>	
Cash in bank			
Bank balance - Cornerstone Bank	\$ 609	\$ 4,917	
Deposits in transit and outstanding checks, net	(189,280)	(103,832)	
Total cash in checking - Cornerstone Bank	\$ (188,671)	\$ (98,915)	
Petty cash - Cornerstone Bank	222	3,000	
Money market account - Cornerstone Bank	64,656	37,543	
Certificates of deposit - Cornerstone Bank	291,976	283,921	
Total cash in bank	<b>\$ 168,183</b>	<b>\$ 225,549</b>	
County Treasurers			
Buffalo County	\$ 765,406	\$ 689,269	
Hall County	234,532	176,160	
Adams County	10,698	9,344	
Kearney County	587	1,602	
Total cash held at County Treasurer	<b>\$ 1,011,223</b>	<b>\$ 876,375</b>	
<b>Total fund balance</b>	<b>\$ 1,179,406</b>	<b>\$ 1,101,924</b>	

See notes to financial statements.

**SHELTON PUBLIC SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**SCHEDULES OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES - CASH BASIS -  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED AUGUST 31, 2020  
With comparative figures for 2019**

	<b>2020 Actual</b>	<b>2019 Actual</b>
<b>REGULAR INSTRUCTIONAL PROGRAMS:</b>		
Regular salaries of teachers	\$ 1,186,681	\$ 1,211,618
Substitute salaries	45,520	32,514
Early retirement	16,667	-
Employee benefits	565,448	568,613
Distance education and telecommunications	30,062	37,306
Supplies and materials	37,795	24,755
Textbooks	12,200	6,634
Furniture and equipment	42,681	68,166
Other expenses	3,322	6,160
<b>Total regular instructional programs</b>	<b>\$ 1,940,376</b>	<b>\$ 1,955,766</b>
<b>LIMITED ENGLISH PROFICIENCY PROGRAMS:</b>		
Regular salaries of teachers	\$ 45,026	\$ 43,965
Employee benefits	19,350	18,363
Supplies and materials	133	-
<b>Total limited English proficiency programs</b>	<b>\$ 64,509</b>	<b>\$ 62,328</b>
<b>POVERTY PROGRAMS:</b>		
Regular salaries of teachers	\$ 97,979	\$ 105,962
Employee benefits	39,979	39,935
<b>Total poverty programs</b>	<b>\$ 137,958</b>	<b>\$ 145,897</b>
<b>EARLY CHILDHOOD EDUCATIONAL PROGRAMS:</b>		
Regular salaries of teachers	\$ 32,704	\$ 30,880
Employee benefits	10,787	14,560
Supplies and materials	1,695	1,980
Other expenses	22	-
<b>Total early childhood educational programs</b>	<b>\$ 45,208</b>	<b>\$ 47,420</b>
<b>SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS:</b>		
Regular salaries of teachers	\$ 173,962	\$ 170,658
Substitute salaries	3,315	6,500
Clerical and aides salaries	81,647	77,777
Employee benefits	105,261	103,949
Purchased services	18,194	-
Supplies and materials	6,324	3,575
Travel	19,817	-
Other expense	1,206	1,181
<b>Total special education instructional programs</b>	<b>\$ 409,726</b>	<b>\$ 363,640</b>

See notes to financial statements.

**SHELTON PUBLIC SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**SCHEDULES OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES - CASH BASIS -  
GENERAL FUND (CONTINUED)  
FOR THE FISCAL YEAR ENDED AUGUST 31, 2020  
With comparative figures for 2019**

	<b>2020 Actual</b>	<b>2019 Actual</b>
<b>SUPPORT SERVICES - PUPILS:</b>		
Salary of professional staff	\$ 29,678	\$ 30,604
Employee benefits	26,405	23,248
Supplies and materials	378	7,222
Purchased services	158,382	175,691
Other expense	11,600	6,960
<b>Total support services - pupils</b>	<b>\$ 226,443</b>	<b>\$ 243,725</b>
<b>SUPPORT SERVICES - STAFF:</b>		
Salary of professional staff	\$ 144,316	\$ 154,895
Clerical and aides salaries	266	547
Employee benefits	74,482	82,306
Professional and technical services	25	319
Supplies and materials	7,984	6,933
Furniture and equipment	85	-
Travel and mileage	-	705
<b>Total support services - staff</b>	<b>\$ 227,158</b>	<b>\$ 245,705</b>
<b>BOARD OF EDUCATION:</b>		
Legal services	\$ -	\$ 14,206
Contracted legal services	5,420	-
Fidelity and premiums	2,200	200
Other expenses	3,868	2,823
Dues and fees	18,823	11,729
Advertising and printing	10,433	10,045
Travel and mileage	3,016	1,220
<b>Total board of education</b>	<b>\$ 43,760</b>	<b>\$ 40,223</b>
<b>EXECUTIVE ADMINISTRATION SERVICES:</b>		
Salary of superintendent	\$ 127,500	\$ 127,758
Salary of clerical	69,368	67,015
Employee benefits	53,164	50,711
Supplies and materials	1,105	626
Other expenses	3,214	5,885
<b>Total executive administration services</b>	<b>\$ 254,351</b>	<b>\$ 251,995</b>
<b>OFFICE OF THE PRINCIPAL:</b>		
Salary of principals	\$ 171,208	\$ 183,007
Salary of clerical	57,548	62,630
Employee benefits	79,443	84,984
Supplies and materials	232	194
Other expense	2,184	2,371
<b>Total office of the principal</b>	<b>\$ 310,615</b>	<b>\$ 333,186</b>

See notes to financial statements.

**SHELTON PUBLIC SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**SCHEDULES OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES - CASH BASIS -  
GENERAL FUND (CONTINUED)  
FOR THE FISCAL YEAR ENDED AUGUST 31, 2020  
With comparative figures for 2019**

	<b>2020 Actual</b>	<b>2019 Actual</b>
<b>GENERAL ADMINISTRATION - BUSINESS SERVICES:</b>		
Purchased services	\$ 24,878	\$ 24,183
<b>Total general administration - business services</b>	<b>\$ 24,878</b>	<b>\$ 24,183</b>
 <b>VEHICLE ACQUISITION AND MAINTENANCE:</b>		
Purchased services	\$ 7,405	\$ 28,140
<b>Total vehicle acquisition and maintenance</b>	<b>\$ 7,405</b>	<b>\$ 28,140</b>
 <b>SUPPORT SERVICES - MAINTENANCE AND OPERATION OF BUILDINGS:</b>		
Regular salaries	\$ 128,166	\$ 132,525
Employee benefits	70,659	64,993
Purchased services	137,606	170,016
Supplies and materials	37,984	35,223
Furniture and equipment	1,387	-
Other expenses	51,787	127,096
<b>Total support services - maintenance and operation of buildings</b>	<b>\$ 427,589</b>	<b>\$ 529,853</b>
 <b>REGULAR PUPIL TRANSPORTATION:</b>		
Salary of drivers	\$ 15,208	\$ 20,506
Employee benefits	7,021	6,475
Gas, oil and tires	9,697	7,221
Other expenses	20,772	11,139
<b>Total regular pupil transportation</b>	<b>\$ 52,698</b>	<b>\$ 45,341</b>
 <b>SCHOOL AGE SPECIAL EDUCATION PUPIL TRANSPORTATION:</b>		
Salary of drivers	\$ 1,392	\$ 4,620
Employee benefits	244	810
Purchased services	-	1,797
Gas, oil and tires	53	443
Other expenses	5,045	480
<b>Total school age special education pupil transportation</b>	<b>\$ 6,734</b>	<b>\$ 8,150</b>

See notes to financial statements.

**SHELTON PUBLIC SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**SCHEDULES OF CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES - CASH BASIS -  
GENERAL FUND (CONTINUED)  
FOR THE FISCAL YEAR ENDED AUGUST 31, 2020  
With comparative figures for 2019**

	<b>2020 Actual</b>	<b>2019 Actual</b>
<b>STATE CATEGORICAL PROGRAMS:</b>		
Salaries - early childhood education	\$ 32,474	\$ 27,425
Employee benefits - early childhood education	11,209	3,222
Supplies and materials - gifted	3,372	3,862
Supplies and materials - early childhood education	2,280	325
<b>Total state categorical programs</b>	<b>\$ 49,335</b>	<b>\$ 34,834</b>
<b>FACILITIES ACQUISITIONS AND CONSTRUCTION:</b>		
Building improvements	\$ 23,000	\$ -
<b>Total facilities acquisitions and construction</b>	<b>\$ 23,000</b>	<b>\$ -</b>
<b>FEDERAL PROGRAMS:</b>		
Title I, Part A	\$ 44,916	\$ 77,933
IDEA Part B	-	29,125
IDEA Preschool	1,034	1,002
IDEA Enrollment/Poverty	66,959	39,924
Title IV, Part A	3,862	5,668
PBIS	-	664
Elementary and Secondary School Emergency Relief	21,227	-
Other federal programs	144	-
REAP	31,743	14,051
<b>Total federal programs</b>	<b>\$ 169,885</b>	<b>\$ 168,367</b>
<b>TRANSFERS TO SCHOOL NUTRITION FUND</b>	<b>\$ 21,000</b>	<b>\$ 10,500</b>
<b>TRANSFERS TO ACTIVITY FUND</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>
<b>TRANSFERS TO QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND</b>	<b>\$ -</b>	<b>\$ 7,740</b>
<b>Total general fund disbursements</b>	<b>\$ 4,467,628</b>	<b>\$ 4,571,993</b>

See notes to financial statements.

**SHELTON PUBLIC SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS, TRANSFERS AND  
FUND BALANCE - CASH BASIS -  
ACTIVITY FUND  
FOR THE FISCAL YEAR ENDED AUGUST 31, 2020**

	Fund Balance (deficit) August 31, 2019	Function Codes:			Fund Balance (deficit) August 31, 2020
		5200 Transfers	1710 Receipts	2100 Disbursements	
Pep Club	\$ 109	\$ -	\$ -	\$ -	\$ 109
Class of 1996-2014	2,091	-	-	-	2,091
Class of 2015	357	-	-	-	357
Class of 2016	2,105	-	-	-	2,105
Class of 2017	198	-	-	-	198
Class of 2018	998	-	-	-	998
Class of 2019	558	-	-	14	544
Class of 2020	3,904	-	989	3,763	1,130
Class of 2021	3,152	-	1,718	400	4,470
Class of 2022	2,694	-	1,446	100	4,040
Class of 2023	3,648	-	935	100	4,483
Class of 2024	250	-	879	50	1,079
Class of 2025	25	-	518	50	493
Quiz Bowl	175	-	-	-	175
Thespian Society	1	-	-	-	1
Music	(1,436)	-	81	-	(1,355)
Band	4,110	-	3,351	5,765	1,696
Student Council	2,237	-	12,522	12,996	1,763
Blue Crew	(274)	-	205	174	(243)
Year book	(2,896)	-	2,630	12,452	(12,718)
District	30,437	-	4,308	5,296	29,449
Foreign Language Club	4,300	-	237	430	4,107
FCCLA	(126)	-	-	-	(126)
Library Club	4,981	-	1,624	1,301	5,304
Honor Society	99	-	730	359	470
FFA	4,330	-	14,874	14,233	4,971
Construction Technology	257	-	-	-	257
Shop	(4,132)	-	-	-	(4,132)
All School Play	2,365	-	426	-	2,791
Art (A & C)	374	-	-	-	374
Walking Club	544	-	-	580	(36)
Adult Education	1,311	-	-	100	1,211
S Club	(162)	-	-	-	(162)
Boys Basketball Fundraising	2,346	-	1,732	2,595	1,483
Girls Basketball Fundraising	2,263	-	9,890	5,391	6,762
Volleyball Fundraising	2,767	-	856	7,232	(3,609)
Wrestling Fundraising	446	-	659	790	315
Football Fundraising	8,607	-	584	5,896	3,295
JH Sports Fundraising	952	-	-	-	952
Playground Equipment	451	-	17,841	18,292	-
Track Fundraiser	-	-	633	556	77
Cross Country Fundraising	-	-	2,970	1,543	1,427
Weights	2,866	-	15,831	12,775	5,922
Athletics	(13,390)	25,000	20,029	49,144	(17,505)
FBLA	65	-	-	-	65
Close up Fundraising	(79)	-	-	-	(79)
Art Honor Society	(20)	-	821	91	710
Spanish Honor Society	(184)	-	-	-	(184)
Spanish Travel Fundraising	756	-	465	670	551
Cheerleaders	1,188	-	-	636	552
<b>Totals</b>	<u>\$ 75,618</u>	<u>\$ 25,000</u>	<u>\$ 119,784</u>	<u>\$ 163,774</u>	<u>\$ 56,628</u>
<b>ANALYSIS OF FUND BALANCE</b>				<b>August 31,</b>	<b>August 31,</b>
				<b>2020</b>	<b>2019</b>
Cash in bank					
Cash in checking-Cornerstone Bank				\$ 56,628	\$ 75,618
Total cash in bank				\$ 56,628	\$ 75,618
<b>Total fund balance</b>				<u>\$ 56,628</u>	<u>\$ 75,618</u>

See notes to financial statements.

**SHELTON PUBLIC SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS  
AND FUND BALANCE - CASH BASIS - BUDGET AND ACTUAL -  
DEPRECIATION FUND  
FOR THE FISCAL YEAR ENDED AUGUST 31, 2020**

	<u>Bus Acquisition</u>	<u>Home Economics Equipment</u>	<u>Band Uniform Acquisition</u>	<u>Technology</u>	<u>Parking Lot</u>	<u>Green House</u>	<u>HVAC</u>	<u>Depreciation</u>	<u>Eliminations</u>	<u>Total Depreciation</u>	<u>Budget (Original and Final)</u>
<b>Fund balance, August 31, 2019</b>	\$ 48,451	\$ 1,123	\$ 30,942	\$ 49,188	\$ 67,535	\$ 57,990	\$ 101,054	\$ 9	\$ -	\$ 356,292	
<b>CASH RECEIPTS:</b>											
1510 Interest income	\$ 1,216	\$ 23	\$ 878	\$ 1,395	\$ 1,916	\$ 397	\$ 2,040	\$ -	\$ -	\$ 7,865	\$ -
5200 Intrafund transfers	-	-	-	-	-	-	-	58,387	(58,387)	-	-
5200 Transfers from other funds	20,000	-	-	-	-	-	-	23,000	-	43,000	-
<b>Total cash receipts</b>	<u>\$ 21,216</u>	<u>\$ 23</u>	<u>\$ 878</u>	<u>\$ 1,395</u>	<u>\$ 1,916</u>	<u>\$ 397</u>	<u>\$ 2,040</u>	<u>\$ 81,387</u>	<u>\$ (58,387)</u>	<u>\$ 50,865</u>	<u>\$ -</u>
<b>Total funds available</b>	<u>\$ 69,667</u>	<u>\$ 1,146</u>	<u>\$ 31,820</u>	<u>\$ 50,583</u>	<u>\$ 69,451</u>	<u>\$ 58,387</u>	<u>\$ 103,094</u>	<u>\$ 81,396</u>	<u>\$ (58,387)</u>	<u>\$ 407,157</u>	<u>\$ -</u>
<b>CASH DISBURSEMENTS:</b>											
2900 Support services - business											
Capital outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,387	\$ -	\$ 81,387	\$ 250,163
Intrafund transfers	-	-	-	-	-	58,387	-	-	(58,387)	-	-
Total support services - business	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58,387</u>	<u>\$ -</u>	<u>\$ 81,387</u>	<u>\$ (58,387)</u>	<u>\$ 81,387</u>	<u>\$ 250,163</u>
<b>Total cash disbursements</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58,387</u>	<u>\$ -</u>	<u>\$ 81,387</u>	<u>\$ (58,387)</u>	<u>\$ 81,387</u>	<u>\$ 250,163</u>
<b>Fund balance, August 31, 2020</b>	<u>\$ 69,667</u>	<u>\$ 1,146</u>	<u>\$ 31,820</u>	<u>\$ 50,583</u>	<u>\$ 69,451</u>	<u>\$ -</u>	<u>\$ 103,094</u>	<u>\$ 9</u>	<u>\$ -</u>	<u>\$ 325,770</u>	

**ANALYSIS OF FUND BALANCE**

	<u>August 31, 2020</u>	<u>August 31, 2019</u>
Cash in bank		
Savings account-Cornerstone Bank	\$ 1,156	\$ 1,133
Certificates of deposit-Cornerstone Bank	324,614	355,159
Total cash in bank	<u>\$ 325,770</u>	<u>\$ 356,292</u>
<b>Total fund balance</b>	<u>\$ 325,770</u>	<u>\$ 356,292</u>

See notes to financial statements.

**SHELTON PUBLIC SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS  
AND FUND BALANCE - CASH BASIS - BUDGET AND ACTUAL -  
UNEMPLOYMENT FUND  
FOR THE FISCAL YEAR ENDED AUGUST 31, 2020**

	<b>Actual</b>	<b>Budget (Original and Final)</b>
<b>Fund balance, August 31, 2019</b>	<u>\$ 25,514</u>	
<b>CASH RECEIPTS:</b>		
1510 Interest income	<u>\$ 724</u>	<u>\$ -</u>
<b>Total cash receipts</b>	<u>\$ 724</u>	<u>\$ -</u>
<b>Total funds available</b>	<u>\$ 26,238</u>	<u>\$ -</u>
<b>CASH DISBURSEMENTS:</b>		
2500 Support services - business		
Claims paid	<u>\$ -</u>	<u>\$ 24,343</u>
Total support services - business	<u>\$ -</u>	<u>\$ 24,343</u>
<b>Total cash disbursements</b>	<u>\$ -</u>	<u>\$ 24,343</u>
<b>Fund balance, August 31, 2020</b>	<u><u>\$ 26,238</u></u>	
<b>ANALYSIS OF FUND BALANCE</b>		
	<b>August 31, 2020</b>	<b>August 31, 2019</b>
Cash in bank		
Certificate of deposit-Cornerstone Bank	<u>\$ 26,238</u>	<u>\$ 25,514</u>
Total cash in bank	<u>\$ 26,238</u>	<u>\$ 25,514</u>
<b>Total fund balance</b>	<u><u>\$ 26,238</u></u>	<u><u>\$ 25,514</u></u>

See notes to financial statements.

**SHELTON PUBLIC SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS  
AND FUND BALANCE - CASH BASIS -  
SCHOOL NUTRITION FUND  
FOR THE FISCAL YEAR ENDED AUGUST 31, 2020**

	<u>Actual</u>	
<b>Fund balance, August 31, 2019</b>	\$ 3,276	
<b>CASH RECEIPTS:</b>		
1600 Daily sales	\$ 51,446	
1510 Interest income	44	
3150 State reimbursements	719	
4210 Federal reimbursements	64,496	
5200 Transfer from general fund	<u>21,000</u>	
<b>Total cash receipts</b>	<u>\$ 137,705</u>	
<b>Total funds available</b>	<u>\$ 140,981</u>	
<b>CASH DISBURSEMENTS:</b>		
3100 Support services - pupils		
Salaries and payroll costs	\$ 80,102	
Food supplies	46,831	
Other expenses	4,554	
Elementary and secondary school emergency relief	<u>10,004</u>	
Total support services - pupils	<u>\$ 141,491</u>	
<b>Total cash disbursements</b>	<u>\$ 141,491</u>	
<b>Fund balance, August 31, 2020</b>	<u>\$ (510)</u>	
<b>ANALYSIS OF FUND BALANCE</b>		
	<u>August 31, 2020</u>	<u>August 31, 2019</u>
Cash in checking-Cornerstone Bank	\$ (510)	\$ 3,276
Total cash in bank	<u>\$ (510)</u>	<u>\$ 3,276</u>
<b>Total fund balance</b>	<u>\$ (510)</u>	<u>\$ 3,276</u>

See notes to financial statements.

**SHELTON PUBLIC SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS  
AND FUND BALANCE - CASH BASIS -  
BOND FUND  
FOR THE FISCAL YEAR ENDED AUGUST 31, 2020**

	<b>Actual</b>
<b>Fund balance, August 31, 2019</b>	<b>\$ 198,404</b>
<b>CASH RECEIPTS:</b>	
1100 Local property taxes	\$ 107,737
1115 Carline tax	375
1140 Penalties and interest on taxes	376
1510 Interest income	2,120
1190 Other taxes	638
3130 Homestead exemption	1,174
3131 Property tax credit	6,653
3132 Personal property tax credit	72
3134 Personal property tax credit - railroads & public service	23
3180 Pro-rate motor vehicle	331
<b>Total cash receipts</b>	<b>\$ 119,499</b>
<b>Total funds available</b>	<b>\$ 317,903</b>
<b>CASH DISBURSEMENTS:</b>	
5000 Debt services	
Interest expense	\$ 229,655
Retirement of debt	1,844
Total debt services	<b>\$ 231,499</b>
<b>Total cash disbursements</b>	<b>\$ 231,499</b>
<b>Fund balance, August 31, 2020</b>	<b>\$ 86,404</b>

	<b>August 31, 2020</b>	<b>August 31, 2019</b>
Cash in bank		
Cash in checking-Cornerstone Bank	\$ 60,413	\$ 142,012
Total cash in bank	\$ 60,413	\$ 142,012
County Treasurers		
Buffalo County	\$ 19,630	\$ 44,283
Hall County	6,067	11,394
Adams County	278	610
Kearney County	16	105
Total cash held at county treasurers	\$ 25,991	\$ 56,392
<b>Total fund balance</b>	<b>\$ 86,404</b>	<b>\$ 198,404</b>

See notes to financial statements.

**SHELTON PUBLIC SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS  
AND FUND BALANCE - CASH BASIS -  
SPECIAL BUILDING FUND  
FOR THE FISCAL YEAR ENDED AUGUST 31, 2020**

	<u>Actual</u>	
<b>Fund balance, August 31, 2019</b>	\$ 164,196	
<b>CASH RECEIPTS:</b>		
1100 Local property taxes	\$ 78,793	
1115 Carline tax	341	
1140 Penalties and interest on taxes	98	
1510 Interest income	1,646	
1190 Other taxes	580	
3130 Homestead exemption	1,111	
3131 Property tax credit	6,055	
3132 Personal property tax credit	66	
3134 Personal property tax credit - railroads & public service	21	
3180 Pro-rate motor vehicle	<u>204</u>	
<b>Total cash receipts</b>	<u>\$ 88,915</u>	
<b>Total funds available</b>	<u>\$ 253,111</u>	
<b>CASH DISBURSEMENTS:</b>		
4000 Function - building and sites		
Building acquisition and improvement	\$ 110,167	
Total function - building and sites	<u>\$ 110,167</u>	
<b>Total cash disbursements</b>	<u>\$ 110,167</u>	
<b>Fund balance, August 31, 2020</b>	<u>\$ 142,944</u>	
<b>ANALYSIS OF FUND BALANCE</b>		
	<u>August 31, 2020</u>	<u>August 31, 2019</u>
Cash in bank		
Checking account - Cornerstone Bank	\$ 53	\$ 154
Money market account	119,280	151,133
Total cash in bank	<u>\$ 119,333</u>	<u>\$ 151,287</u>
County Treasurers		
Buffalo County	\$ 17,827	\$ 10,137
Hall County	5,518	2,608
Adams County	252	140
Kearney County	14	24
Total cash held at county treasurers	<u>\$ 23,611</u>	<u>\$ 12,909</u>
<b>Total fund balance</b>	<u>\$ 142,944</u>	<u>\$ 164,196</u>

See notes to financial statements.

**SHELTON PUBLIC SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS  
AND FUND BALANCE - CASH BASIS -  
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND  
FOR THE FISCAL YEAR ENDED AUGUST 31, 2020**

	<b>Actual</b>	
<b>Fund balance, August 31, 2019</b>	\$	18,553
<b>CASH RECEIPTS:</b>		
1100 Local property taxes	\$	74,630
1115 Carline tax		310
1140 Penalties and interest on taxes		125
1510 Interest income		215
1190 Other taxes		484
3130 Homestead exemption		1,004
3131 Property tax credit		5,506
3132 Personal property tax credit		60
3134 Personal property tax credit - railroads & public service		19
3180 Pro-rate motor vehicle		201
5690 Other non-revenue receipts		(448)
<b>Total cash receipts</b>	\$	82,106
<b>Total funds available</b>	\$	100,659
<b>CASH DISBURSEMENTS:</b>		
5000 Function - debt services		
Interest expense	\$	3,263
Principal payments		75,000
Total function - debt services	\$	78,263
<b>Total cash disbursements</b>	\$	78,263
<b>Fund balance, August 31, 2020</b>	\$	22,396
<b>ANALYSIS OF FUND BALANCE</b>		
	<b>August 31, 2020</b>	<b>August 31, 2019</b>
Cash in bank		
Checking account - Cornerstone Bank	\$	\$
Total cash in bank	920	16
County Treasurers		
Buffalo County	\$	\$
Hall County	16,216	13,896
Adams County	5,018	3,576
Kearney County	229	1,032
Total cash held at county treasurers	13	33
Total cash held at county treasurers	\$	\$
Total fund balance	21,476	18,537
<b>Total fund balance</b>	\$	18,553

**SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**NOTES TO OTHER INFORMATION  
For the year ended August 31, 2020**

Note 1. **Budgetary Accounting**

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

The School District's expenditures exceeded budgeted appropriations by \$61,262 in the Bond Fund, this is primarily due to the payment on the 2014 bonds not being included in the approved budget. The School District's total expenditures were within budgeted appropriations at the District level.

**SHELTON PUBLIC SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**ANALYSIS OF GENERAL FUND  
TAX ACCOUNTS WITH COUNTY TREASURERS  
FOR THE FISCAL YEAR ENDED AUGUST 31, 2020**

	<u>Buffalo County</u>	<u>Hall County</u>	<u>Adams County</u>	<u>Kearney County</u>	<u>Totals</u>
<b>Fund balance - August 31, 2019</b>	\$ 689,269	\$ 176,160	\$ 9,344	\$ 1,602	\$ 876,375
<b>Receipts:</b>					
Local property taxes	\$ 2,646,941	\$ 834,179	\$ 26,430	\$ 30,320	\$ 3,537,870
Carline tax	11,833	2,138	484	-	14,455
Motor vehicle taxes	119,840	11,590	447	625	132,502
Penalties and interest on taxes	4,335	1,795	6	12	6,148
County fines and licenses	16,983	-	-	-	16,983
Other county receipts	22,815	2,048	-	-	24,863
Homestead exemption	41,615	5,162	-	-	46,777
Property tax credit	194,723	57,370	1,996	2,684	256,773
Personal property tax credit	-	2,303	173	311	2,787
Personal property tax credit - railroad and public service	-	880	-	-	880
Pro-rate motor vehicle	6,867	2,448	81	67	9,463
<b>Total receipts</b>	<u>\$ 3,065,952</u>	<u>\$ 919,913</u>	<u>\$ 29,617</u>	<u>\$ 34,019</u>	<u>\$ 4,049,501</u>
<b>Total funds to account for</b>	<u>\$ 3,755,221</u>	<u>\$ 1,096,073</u>	<u>\$ 38,961</u>	<u>\$ 35,621</u>	<u>\$ 4,925,876</u>
<b>Disbursements:</b>					
To School District	\$ 2,960,986	\$ 852,818	\$ 27,997	\$ 34,728	\$ 3,876,529
County Treasurer fee	28,829	8,723	266	306	38,124
<b>Total disbursements</b>	<u>\$ 2,989,815</u>	<u>\$ 861,541</u>	<u>\$ 28,263</u>	<u>\$ 35,034</u>	<u>\$ 3,914,653</u>
<b>Fund balance - August 31, 2020</b>	<u>\$ 765,406</u>	<u>\$ 234,532</u>	<u>\$ 10,698</u>	<u>\$ 587</u>	<u>\$ 1,011,223</u>

**SHELTON PUBLIC SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**ANALYSIS OF BOND FUND  
TAX ACCOUNTS WITH COUNTY TREASURERS  
FOR THE FISCAL YEAR ENDED AUGUST 31, 2020**

	<u>Buffalo County</u>	<u>Hall County</u>	<u>Adams County</u>	<u>Kearney County</u>	<u>Totals</u>
<b>Fund balance - August 31, 2019</b>	\$ 44,283	\$ 11,394	\$ 610	\$ 105	\$ 56,392
<b>Receipts:</b>					
Local property taxes	\$ 80,876	\$ 26,455	\$ 780	\$ 788	\$ 108,899
Carline tax	307	55	13	-	375
Penalties and interest on taxes	263	113	-	-	376
Other county receipts	585	53	-	-	638
Homestead exemption	1,040	134	-	-	1,174
Property tax credit	5,048	1,485	50	70	6,653
Personal property tax credit	-	60	4	8	72
Personal property tax credit - railroad and public service	-	23	-	-	23
Pro-rate motor vehicle	240	86	3	2	331
<b>Total receipts</b>	<u>\$ 88,359</u>	<u>\$ 28,464</u>	<u>\$ 850</u>	<u>\$ 868</u>	<u>\$ 118,541</u>
<b>Total funds to account for</b>	<u>\$ 132,642</u>	<u>\$ 39,858</u>	<u>\$ 1,460</u>	<u>\$ 973</u>	<u>\$ 174,933</u>
<b>Disbursements:</b>					
To school district	\$ 112,141	\$ 33,516	\$ 1,174	\$ 949	\$ 147,780
County Treasurer fee	871	275	8	8	1,162
<b>Total disbursements</b>	<u>\$ 113,012</u>	<u>\$ 33,791</u>	<u>\$ 1,182</u>	<u>\$ 957</u>	<u>\$ 148,942</u>
<b>Fund balance - August 31, 2020</b>	<u>\$ 19,630</u>	<u>\$ 6,067</u>	<u>\$ 278</u>	<u>\$ 16</u>	<u>\$ 25,991</u>

**SHELTON PUBLIC SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**ANALYSIS OF SPECIAL BUILDING FUND  
TAX ACCOUNTS WITH COUNTY TREASURERS  
FOR THE FISCAL YEAR ENDED AUGUST 31, 2020**

	<u>Buffalo County</u>	<u>Hall County</u>	<u>Adams County</u>	<u>Kearney County</u>	<u>Totals</u>
<b>Fund balance - August 31, 2019</b>	\$ 10,137	\$ 2,608	\$ 140	\$ 24	\$ 12,909
<b>Receipts:</b>					
Local property taxes	\$ 59,727	\$ 18,610	\$ 602	\$ 715	\$ 79,654
Carline tax	279	50	12	-	341
Penalties and interest on taxes	70	28	-	-	98
Other county receipts	532	48	-	-	580
Homestead exemption	989	122	-	-	1,111
Property tax credit	4,592	1,353	47	63	6,055
Personal property tax credit	-	54	4	8	66
Personal property tax credit - railroad and public service	-	21	-	-	21
Pro-rate motor vehicle	148	53	2	1	204
<b>Total receipts</b>	<u>\$ 66,337</u>	<u>\$ 20,339</u>	<u>\$ 667</u>	<u>\$ 787</u>	<u>\$ 88,130</u>
<b>Total funds to account for</b>	<u>\$ 76,474</u>	<u>\$ 22,947</u>	<u>\$ 807</u>	<u>\$ 811</u>	<u>\$ 101,039</u>
<b>Disbursements:</b>					
To school district	\$ 57,994	\$ 17,234	\$ 549	\$ 790	\$ 76,567
County Treasurer fee	653	195	6	7	861
<b>Total disbursements</b>	<u>\$ 58,647</u>	<u>\$ 17,429</u>	<u>\$ 555</u>	<u>\$ 797</u>	<u>\$ 77,428</u>
<b>Fund balance - August 31, 2020</b>	<u>\$ 17,827</u>	<u>\$ 5,518</u>	<u>\$ 252</u>	<u>\$ 14</u>	<u>\$ 23,611</u>

**SHELTON PUBLIC SCHOOL DISTRICT #19  
SHELTON, NEBRASKA**

**ANALYSIS OF QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND  
TAX ACCOUNTS WITH COUNTY TREASURERS  
FOR THE FISCAL YEAR ENDED AUGUST 31, 2020**

	<u>Buffalo County</u>	<u>Hall County</u>	<u>Adams County</u>	<u>Kearney County</u>	<u>Totals</u>
<b>Fund balance - August 31, 2019</b>	\$ 13,896	\$ 3,576	\$ 1,032	\$ 33	\$ 18,537
<b>Receipts:</b>					
Local property taxes	\$ 56,458	\$ 17,770	\$ 565	\$ 650	\$ 75,443
Carline tax	254	46	10	-	310
Penalties and interest on taxes	88	37	-	-	125
Other county receipts	484	-	-	-	484
Homestead exemption	893	111	-	-	1,004
Property tax credit	4,176	1,230	43	57	5,506
Personal property tax credit	-	49	4	7	60
Personal property tax credit - railroad and public service	-	19	-	-	19
Pro-rate motor vehicle	146	52	1	2	201
<b>Total receipts</b>	<u>\$ 62,499</u>	<u>\$ 19,314</u>	<u>\$ 623</u>	<u>\$ 716</u>	<u>\$ 83,152</u>
<b>Total funds to account for</b>	<u>\$ 76,395</u>	<u>\$ 22,890</u>	<u>\$ 1,655</u>	<u>\$ 749</u>	<u>\$ 101,689</u>
<b>Disbursements:</b>					
To school district	\$ 59,564	\$ 17,686	\$ 1,420	\$ 730	\$ 79,400
County Treasurer fee	615	186	6	6	813
<b>Total disbursements</b>	<u>\$ 60,179</u>	<u>\$ 17,872</u>	<u>\$ 1,426</u>	<u>\$ 736</u>	<u>\$ 80,213</u>
<b>Fund balance - August 31, 2020</b>	<u>\$ 16,216</u>	<u>\$ 5,018</u>	<u>\$ 229</u>	<u>\$ 13</u>	<u>\$ 21,476</u>

**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***

Board of Education  
School District #19  
Shelton, Nebraska

We have audited, 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, the cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of School District #19, as of and for the year ended August 31, 2020, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated November 2, 2020.

***Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the School District's internal control over financial reporting (internal control) to determine the 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 the School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School District'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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in

internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and responses, as item 2020-001 that we consider to be a material weakness.

### ***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether School District #19'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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **School District #19's Response to Findings**

School District #19's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. School District #19's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **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 entity'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.

**KSO CPA's, P.C.**



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Kearney, Nebraska  
November 2, 2020

**SCHOOL DISTRICT #19  
SHELTON, NEBRASKA  
SCHEDULE OF FINDINGS AND RESPONSES  
For the Year Ended August 31, 2020**

**I. FINANCIAL STATEMENT FINDINGS**

Finding 2020-001: Lack of Segregation of Duties in One or More Areas

Criteria: Proper internal controls require that an entity has adequate segregation of duties within a significant account process.

Condition: The entity does not have adequate personnel to assign responsibilities in such a way that different employees handle different portions of a transaction.

Context: We reviewed the District's internal control environment and noted that the District's financial recording duties are concentrated with one individual.

Questioned Costs: None.

Effect or Potential Effect: An individual controlling a transaction from beginning to conclusion does not have oversight from other individuals to ensure that the transaction was properly executed and recorded.

Cause: The entity has a limited number of personnel.

Repeat Finding: Immediately preceding year.

Recommendation: We would recommend that the Board take an active part in internal controls and closely monitor all accounting functions, while seeking ways to continue to strengthen compensating controls.

Views of Responsible Officials and Planned Corrective Action: The entity's Board continually evaluates the distribution of duties to employees and closely monitors all accounting functions.

**II. FINDINGS FOR THE YEAR ENDED AUGUST 31, 2019**

Finding for the year ended August 31, 2019: Lack of segregation of duties in one or more areas.

Views of Responsible Officials and Planned Corrective Action: The entity's Board continually evaluates the distribution of duties to employees and closely monitors all accounting functions.



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November 2, 2020

Board of Education  
School District #19  
Shelton, Nebraska

Dear Board of Education,

In planning and performing our audit of the cash basis financial statements of School District #19 (School) as of and for the year ended August 31, 2020, 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, we considered the School's internal control over financial reporting (internal control) as a 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 the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control over financial reporting.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, significant deficiencies or material weaknesses may exist that have not been identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness.

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 over financial reporting, 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 reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonable possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

We consider the following deficiency in the School's internal control to be a material weakness:

1. One of the primary characteristics of any system of internal accounting control is that no person should be allowed to control a transaction from its inception to its recording in the

accounting records. Since this division of duties is not possible within your organization due to the number of employees, we feel you should be aware of the situation.

During our audit, we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. This letter does not affect our report dated November 2, 2020, on the financial statements of School District #19.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various School personnel, and we will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments are summarized as follows:

1. The size of the School's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. This situation dictates that the School Board remain involved in the financial affairs of the School to provide oversight and independent review functions.
2. During the audit, we noted that the School District does not have a written policies and procedures manual for taking attendance. We recommend that the School District prepare this manual so the information is available for the future.
3. State Statute requires all disbursements from all funds to have both the Board President and the Board Secretary sign the check. All general fund disbursements are in compliance; however, all of the other funds are not following this State Statute.
4. During the audit, we observed that School District staff used program and object codes in its accounting system that were not on the approved list of codes provided by the Nebraska Department of Education (NDE). While ultimately corrected, we recommend that the School District consult with NDE regarding invalid account codes prior to the conclusion of the school year and audit fieldwork.
5. During a review of various activity account balances within the Activity Fund, we observed several activities which have overspent their funds creating a deficit balance for their activities. A detailed list of activity accounts within the Activity Fund that had deficit balances at year end can be found on page 44 of the District's financial statements. We recommend that these accounts be reviewed and restored to a positive balance either through activity receipts collections or through a transfer from the general fund.

The purpose of this communication, which is an integral part of our audit, is to describe for management and those charged with governance the scope of our testing of internal control and the results of that testing. Accordingly, this communication is not intended to be and should not be used for any other purpose.

**KSO CPA's, P.C.**

*KSO CPA's P.C.*

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Kearney, Nebraska  
November 2, 2020



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November 2, 2020

To the Board of Education  
School District #19  
Shelton, Nebraska

Dear Board of Education:

We have audited the cash basis financial statements of School District #19 as of and for the year ended August 31, 2020, and have issued our report thereon dated November 2, 2020. Professional standards require that we advise you of the following matters relating to our audit.

### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated June 11, 2020, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of School District #19 solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our finding regarding a material weakness over financial reporting and material weaknesses and material noncompliance, and other matters noted during our audit in a separate letter to you dated November 2, 2020.

## **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

## **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

The familiarity threat applies to our relationship with your entity due to our longstanding relationship as your financial statement auditors. We have reduced this threat to an acceptable level by practicing professional skepticism at all levels and in all areas of your audit.

In addition, the self-review threat applies due to our role in the preparation of the financial statements. We have reduced this threat to an acceptable level by enforcing a quality control review that is performed by a member of our firm that is not part of the engagement team. In addition, District management was provided a draft copy the financial statements for review and approval prior to issuance.

## **Qualitative Aspects of the Entity's Significant Accounting Practices**

### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by School District #19 is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the fiscal year ended August 31, 2020. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. School District #19 has no such significant estimates.

### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. School District #19 has no such significant disclosures.

## **Identified or Suspected Fraud**

We have neither identified nor obtained information that indicates that fraud may have occurred.

## **Significant Difficulties Encountered during the Audit**

Although we ultimately received full cooperation from management and believe that we were given direct and unrestricted access to School District #19's officials and senior management, we experienced significant delays in the performance of the audit owing to the failure of School District #19's accounting personnel failing to make timely corrections of invalid program and object codes used in totaling receipts and expenditures reported on the audited financial statements. These difficulties in receiving timely reports significantly added to the time and cost of the audit.

## **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

## **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to School District #19's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

## **Representations Requested from Management**

We have requested certain written representations from management, which are included in a separate letter dated November 2, 2020.

## **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

## **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with School District #19, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as School District #19's auditors.

This report is intended solely for the information and use of the school board and management of School District #19 and is not intended to be and should not be used by anyone other than these specified parties.

**KSO CPA's, P.C.**

*KSO CPA's P.C.*

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Kearney, Nebraska  
November 2, 2020



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**INDEPENDENT AUDITOR'S REPORT  
2019-2020**

To Shelton Public School District

We have audited, in accordance with generally accepted auditing standards, the financial statements of Shelton Public School District for the year ended August 31, 2020, and have issued our report thereon dated November 2, 2020. We have also audited the accompanying schedule of classification of payrolls by NCCI Codes and payrolls in total for Shelton Public School District for the year ended August 31, 2020. This schedule is the responsibility of the School District's management. Our responsibility is to express an opinion on this schedule based on our audit.

We conducted our audit of the schedule in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the classification of payrolls by NCCI Codes and payrolls in total is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the schedule. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall schedule presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the schedule of classification of payrolls by NCCI codes and payrolls in total referred to above presents fairly, in all material respects, the payroll base of Shelton Public School District for NASB ALICAP premiums for the year ended August 31, 2020, in conformity with the cash basis of accounting per the interlocal agreement with the NASB All Lines Interlocal Cooperative Aggregate Pool (ALICAP).

*KSO CPAs P.C.*

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**KSO CPA's, P.C.**  
November 2, 2020

Classification Schedule of Payroll  
by NCCI Codes  
For the Year Beginning September 1, 2019 and Ending August 31, 2020

<u>Class Code</u>	<u>Class Description</u>	<u>Total Payroll*</u>
8868	Professional Employees, Teachers, Administrators Aides, and Clerical	\$ <u>2,394,045</u>
9101	Custodians, Cooks, and all other employees	\$ <u>182,504</u>
7380	Bus Drivers	\$ <u>20,350</u>
Total Payroll		\$ <u>2,596,899</u>

Legend

\*Total gross payroll before deductions.

\_\_\_\_\_  
Shelton Public Schools  
Name of District

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**Report Due By: November 13, 2020**

**Please return to: NASB ALICAP  
1311 Stockwell Street  
Lincoln, NE 68502**



404 East 25th Street  
PO Box 1120  
Kearney, NE 68848  
308-234-5565  
Fax 308-234-2990  
www.ksocpa.com

November 2, 2020

Nebraska Department of Education  
PO Box 94987  
Lincoln, NE 68509-4987

RE: Shelton Public School District #19

During the performance of our audit fieldwork for the year ended August 31, 2020, we performed the following procedures regarding Shelton Public School District #19's student membership and attendance reporting:

- 1) We documented the District's policies and procedures for collecting student membership and attendance data.
- 2) We determined that the District was following its policies and procedures for collecting student census data.
- 3) Attendance at the District is collected at least daily and calculated to the nearest tenth of a day.
- 4) The District maintains a cumulative attendance and membership record for each student.
- 5) The cumulative attendance and membership records contain the date of enrollment, number of days or partial days in attendance and absent during each school year enrolled, and the date of withdrawal or graduation.
- 6) We sampled 10 students from the District's attendance records for the year ended August 31, 2020 and traced the students to their student enrollment files to verify that the student was documented as an enrolled student of the District for the dates claimed in the attendance record.
- 7) We were unable to trace the totals reported by the District to the Nebraska Department of Education's recordkeeping system for the fiscal year ended August 31, 2020 due to large differences between the two. Thus, a comparison was not able to be completed.

If you need additional information please call my office at 308-234-5565.

Sincerely,

  
Mindy M. Oman, CPA  
Shareholder

CNGP530

VEHICLE ORDER CONFIRMATION

11/13/20 10:04:26

==>

Dealer: F53651

2021 TRANSIT NA

Page: 1 of 1

Order No: 9000 Priority: B2 Ord FIN: QH101 Order Type: 5B Price Level: 115

Ord Code: 301A Cust/Flt Name: SHELTON PO Number:

	RETAIL	DLR INV		RETAIL	DLR INV
K1Y T150 LR PVAN RW	\$41695	\$39610.00	425	50 STATE EMISS	NC
130" WHEELBASE			57A	S/ST SWITCH DEL	NC
YZ OXFORD WHITE			60C	CRUISE CONTROL	325 296.00
C CLOTH			68H	RUN BRD	310 282.00
B EBONY			92E	PRIVACY GLASS	500 455.00
301A PREF EQUIP PKG			98F	FLEX FUEL CAPBL	NC
.XL TRIM				SP FLT ACCT CR	(1179.00)
57B .MANUAL A/C	NC	NC		FUEL CHARGE	10.75
998 3.5L PFDI V6				DEST AND DELIV	1695 1695.00
44U .10-SPEED TRANS			TOTAL	BASE AND OPTIONS	44525 41169.75
TC8 .235/65R16C BSW			TOTAL		44525 41169.75
X73 3.73 NON-LS	NC	NC	*THIS IS NOT AN INVOICE*		
JOB #1 ORDER					
FRT LICENSE BKT	NC	NC			
20F 8550# GVWR	NC	NC			

F1=Help F2=Return to Order F3/F12=Veh Ord Menu  
 F4=Submit F5=Add to Library  
 S099 - PRESS F4 TO SUBMIT QC071981

V1DP0248 2,6

# 40,969.-  
 - 9,829.- GOUT PRICE CONCESSION

# 31,140.-  
 - 2,000.- '06 FREESTYLE

# 29,140.-

Timestamp	Email Address	Please rate the level of cleanliness or maintenance you observe in areas you directly work in (classrooms or offices).	If you rated a classroom or office as a 2 or a 1, please indicate the specific room(s) that need to be addressed and what you would like to see done differently.	Please rate the level of cleanliness or maintenance you observe in common areas such as restrooms.	Please rate the level of cleanliness or maintenance you observe in common areas such as locker rooms.	Please rate the level of cleanliness or maintenance you observe in common areas such as the weight room.	Please rate the level of cleanliness or maintenance you observe in common areas such as gymnasiums.	Please rate the level of cleanliness or maintenance you observe in areas such as hallways, lunchroom, and commons areas.	Are there any areas in the building you would like to see addressed? Please be specific about what you would like improved or done differently.
11/6/2020 10:	jthober@sheltonbulldogs.	3		2	2	2	1	3	Sweep the gym floors and pick up once a day. Restrooms in the summer never touched.
11/6/2020 10:	mwalter@sheltonbulldogs	3		3	4	4	2	3	I believe the maintenance crew is doing better now that a schedule has been put in place. I would like to see the mopping vehicle thing taken over the old gym floor once or twice a week. It gets incredibly dirty and will definitely be needed during basketball season. The gym opens up from 2:15 to 3:30.
11/6/2020 10:	tburmood@sheltonbulldog	3		3	3	3	4	2	Trash in hallways, trim falling off in commons area and high school hallway.
11/6/2020 10:	rprovinc@sheltonbulldog	3		3	1	4	3	4	The high school locker rooms need serious overhaul. Everything from the shower area, floors, walls, lockers (many broken lockers and the layout could use some looking in to) and coaches office bathroom area. Also, while it's not in the building, the press box and concessions area need some serious attention as well.
11/6/2020 10:	akropp@sheltonbulldogs.	2	My classroom has been vacuumed more this year than it ever has been which is great, however, I do feel we are still lacking in cleanliness in the school as a whole. My classroom is not being disinfected regularly at the end of the day and I think that is a huge concern with COVID-19. Something that I noticed when we travelled to other schools for games was how other schools 'smelled clean' compared to ours. When entering other buildings, it smelled like disinfectant and appeared extremely clean and sanitary. I have never felt that way when entering our building, bathrooms, classrooms, etc..	2	1	2	2	2	I know our building is old and needs many updates, but it doesn't always appear clean and well taken care of on the both inside and exterior. In many areas, I feel it looks neglected. I think the yard looks way better this year which helps set the tone for our school and building, but I think we have a long way to go to really improve the overall condition of the building and grounds. Right now, I think our priority needs to be extreme cleanliness throughout the building.
11/6/2020 10:	jwiese@sheltonbulldogs.c	3		3	3		3	3	Mrs. Wiese has a light flickering in her room that needs to be fixed please, it really bothers the students. thank you
11/6/2020 10:	mpotter@sheltonbulldogs	3		2	2	2	3	3	I think the locker rooms and restrooms have improved but definitely need to be cleaned more frequently. Deep cleaned once a day but check back once or twice to make sure nothing needs refilled or mopped up from use.

Timestamp	Email Address	Please rate the level of cleanliness or maintenance you observe in areas you directly work in (classrooms or offices).	If you rated a classroom or office as a 2 or a 1, please indicate the specific room(s) that need to be addressed and what you would like to see done differently.	Please rate the level of cleanliness or maintenance you observe in common areas such as restrooms.	Please rate the level of cleanliness or maintenance you observe in common areas such as locker rooms.	Please rate the level of cleanliness or maintenance you observe in common areas such as the weight room.	Please rate the level of cleanliness or maintenance you observe in common areas such as gymnasiums.	Please rate the level of cleanliness or maintenance you observe in areas such as hallways, lunchroom, and commons areas.	Are there any areas in the building you would like to see addressed? Please be specific about what you would like improved or done differently.
11/6/2020 10:	isolko@sheltonbulldogs.o	2	My classroom has stains on the walls and floor, many lightbulb covers have dead bugs in them, and cabinets won't stay shut unless slammed. Three years ago, I was told that my room was next on the list to be updated with carpet and new paint, but that has not happened. New paint would do wonders. It's just old and outdated and the floor is gross in here. There's a square by the door that has permanent rust stains from when filing cabinets used to sit there.	3					Cleanliness has improved immensely this year!  I know this is a survey for inside the building, but I have a suggestion for outside. We need cameras facing the front row of teacher spots outside the door at the end of the HS hallway. The current cameras don't get the last three spots on the outside, and this has created some problems.
11/6/2020 10:	arabbe@sheltonbulldogs.	3		4	3	3	4	4	I have seen a drastic improvement with the scheduled cleaning and truly appreciate it! The only thing would be to have a better way to ask for help (for example light bulb changes or issues with electrical plugs). If there is a way - I am sorry and would like to know how to communicate these issues.
11/6/2020 10:	jpope@sheltonbulldogs.o	3		2			3	3	I would highly recommend that classrooms with carpet that are being used for lunchtime be shampooed, or deep cleaned, over Christmas break.
11/6/2020 10:	jgegg@sheltonbulldogs.o	4		3		3	3	3	Things have definitely improved! We are very appreciative of the cleaning schedule and planned projects. It's uplifting to enter the school and notice when things are fixed or cleaned. Everyone, teachers & students included, need to continue to do their part to maintain our building. It's the only one we have and will have for a long time!
11/6/2020 11:	tbruner@sheltonbulldogs.	3		2			3	3	
11/6/2020 12:	kropers@sheltonbulldogs	2	Science Room, floor has not been waxed in two years.	2	2	2	3	2	General area around the school. Weeds in sidewalk. Weeds in rock beds.
11/6/2020 13:	kdevorss@sheltonbulldog	2	Vacuumed more regularly, cleaning fluids refilled and paper towels replenished before empty	1	3	3	4	3	Handicapped bathroom on elementary side needs to be cleaned regularly including toilet and sink.
11/7/2020 18:	jthornburg@sheltonbulldo	2	bathrooms between our classrooms cleaned daily or every other day, and sinks cleaned in classrooms	2			4	3	elementary bathrooms cleaned, the stall doors are filthy

Timestamp	Email Address	Please rate the level of cleanliness or maintenance you observe in areas you directly work in (classrooms or offices).	If you rated a classroom or office as a 2 or a 1, please indicate the specific room(s) that need to be addressed and what you would like to see done differently.	Please rate the level of cleanliness or maintenance you observe in common areas such as restrooms.	Please rate the level of cleanliness or maintenance you observe in common areas such as locker rooms.	Please rate the level of cleanliness or maintenance you observe in common areas such as the weight room.	Please rate the level of cleanliness or maintenance you observe in common areas such as gymnasiums.	Please rate the level of cleanliness or maintenance you observe in areas such as hallways, lunchroom, and commons areas.	Are there any areas in the building you would like to see addressed? Please be specific about what you would like improved or done differently.
11/7/2020 19:	wreutzl@sheltonbulldogs.org	3	I answered 3 but believe that classrooms and hallways could/should be stripped and waxed every year or 2x per year	3	2		2	3	Locker rooms need repairs to showers, floors repainted Boys bathrooms in locker rooms need cleaned daily Wall/divider in boys locker room needs graffiti removed, been there all of my 4.5 years Coaches shower that refs use needs cleaned Coaches locker area needs cleaned, ceiling tiles & debris on lockers, but at least Coach Thober has nice digs all renovated.
11/10/2020 9:	plowe@sheltonbulldogs.org	2	I wish my room would get vacuumed more often.	3			3	3	
11/10/2020 9:	hhorak@sheltonbulldogs.org	3		3			3	3	
11/10/2020 9:	broe@sheltonbulldogs.org	3		2	3	3	3	2	
11/10/2020 9:	athober@sheltonbulldogs.org	2	The gyms. They need swept regularly and what is swept needs to be swept into a trash (not into the corner of the gym for people to walk on), trash, lost clothing, spills in the bleachers and on the floor, sticky spots on floor and bleachers, and oftentimes gum and candy is stuck on the floor. I feel some of this responsibility is on the people and students who use the gym outside of school hours or make messes and don't clean up after themselves.	2	2	4	2	3	Restrooms need not only toilets cleaned, but walls, doors, floors, sanitary napkin holders, sinks. Sometimes there is something on the floor or stall wall that is there for a very long time, indicating that it is not wiped or cleaned. The weight room is much better! The locker rooms are better! However, I am told every year by students (especially the boys) that several of the showers do not work or work very poorly making it difficult to shower in a timely manner after class. Therefore, many do not shower at all because of this. Commons area is better but sometimes not cleaned so tables have food on them, chairs are dirty, and floor under tables and chairs has food and trash under them. Gym concerns are stated above. Overall, much improved this year!
11/10/2020 11:	khubbart@sheltonbulldogs.org	2	classrooms need to be vacuumed more often, floors need swept.	2	2	2	3	1	
11/10/2020 11:	ssutton@sheltonbulldogs.org	3		3	3		3	3	The elementary playground
11/10/2020 11:	kmeyer@sheltonbulldogs.org	2	I would like to see the Kindergarten room vacuumed at least one a week. The rug is always dirty. Thank you!	4	3	3	4	4	
11/10/2020 11:	fsenff@sheltonbulldogs.org	3		3		3	3	3	I would like for them to get the sprayer fixed so the building can be disinfected daily. Is there anyway that some type of hardy grass can be planted on the elementary playground? I appreciate the scheduling to get rid of the sand burs. It seems that a LOT of time was spent on the football field in comparison to the amount of games that we actually had scheduled.
11/10/2020 11:	sheld@sheltonbulldogs.org	3		3	3	3	3	3	

Timestamp	Email Address	Please rate the level of cleanliness or maintenance you observe in areas you directly work in (classrooms or offices).	If you rated a classroom or office as a 2 or a 1, please indicate the specific room(s) that need to be addressed and what you would like to see done differently.	Please rate the level of cleanliness or maintenance you observe in common areas such as restrooms.	Please rate the level of cleanliness or maintenance you observe in common areas such as locker rooms.	Please rate the level of cleanliness or maintenance you observe in common areas such as the weight room.	Please rate the level of cleanliness or maintenance you observe in common areas such as gymnasiums.	Please rate the level of cleanliness or maintenance you observe in areas such as hallways, lunchroom, and commons areas.	Are there any areas in the building you would like to see addressed? Please be specific about what you would like improved or done differently.
11/10/2020 2:	rtalbitzer@sheltonbulldog	2	Thank you for sharing the custodial maintenance schedule. I did not realize that the custodians would only be vacuuming our classrooms twice a week. Since my students eat in the classroom, the floor gets messy every day. Of course the sinks, doors, and countertops also get messy with sticky fingers, food spills, etc. Looking at the schedule, I'm not sure that there is anything that can be done though.	3				3	It may be asking too much, but if there is ever any additional time, it would be great to have the classrooms that are eaten in vacuumed daily. My concern is attracting little critters especially with cold weather arriving.
11/11/2020 7:	rmiller@sheltonbulldogs.c	3		3				3	Snow removal on preschool playground. Please add it to the list so we don't have to track down a custodian in order to play outside. Thank you.
11/11/2020 2:	jcomelius@sheltonbulldog	3		3			4	3	The water faucets in the old common's bathrooms need to be checked and cleaned on a regular basis as the screens seem to clog rapidly, causing the water to come out in a spray that soaks everything (including the person washing their hands) in the immediate vicinity.

**SHELTON**  
**Performance Objectives Evaluation Instrument**  
**2020-2021**

**\*\* Shanna needs to be evaluated once per semester for 2020-21 and then once annually after \*\***

**#1 - BUDGET**

- Review the last 2 years budget cycle to understand the current cash reserve balance and develop a plan to increase the cash reserve by 1 month operating costs by July or August 20-21.
- Create a 5 year facility and transportation strategic plan that highlights future needs that can be planned in the budget. (QCPUF)
  - Provide an overview of current depreciation accounts and make recommendations for additions or revisions from the current list
- Look at dollars invested in staff professional development to determine impact on student learning and opportunities.

**ASSESSMENT BASED ON EVIDENCE FOR SHANNA IN THIS AREA:**

<b>Exemplary</b>	<b>Proficient</b>	<b>Developing</b>	<b>Needs Improvement</b>
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**FEEDBACK / COMMENTS:**

## #2 - COMMUNICATION

- Create a timely and consistent communication mechanism on hot topics or relevant information at least twice a month for the Board of Education.
- Utilize district wide communication and social media to provide timely information as it relates to the planning for and recovering from COVID-19. The communication will be consistent so parents know where to go to find information.
- Develop a system that ensures the updating of the school website to represent current information.
  - Develop systems for posting to social media (Facebook) that is efficient and sustainable.
- Create a visible presence in the school at activities and local organizations.
  - Village board meetings, coffee shops, etc.

### ASSESSMENT BASED ON EVIDENCE FOR SHANNA IN THIS AREA:

<b>Exemplary</b>	<b>Proficient</b>	<b>Developing</b>	<b>Needs Improvement</b>
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### FEEDBACK / COMMENTS:

### #3 - EXPECTATIONS AND ACCOUNTABILITY

- Create or update scheduling of maintenance and routine cleaning and disinfection to mitigate the spread of COVID 19.
- Create roles and responsibilities to determine if the current staffing is sustainable (all roles in the district). Provide roles and responsibilities by September 2020. Provide first update in November in regard to how the roles and responsibilities are playing out.
  - Continue to develop collaborative relationships between all staff to maximize opportunities for students.

#### ASSESSMENT BASED ON EVIDENCE FOR SHANNA IN THIS AREA:

<b>Exemplary</b>	<b>Proficient</b>	<b>Developing</b>	<b>Needs Improvement</b>
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#### FEEDBACK / COMMENTS:

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**OVERALL ASSESSMENT BASED ON EVIDENCE FOR SHANNA:**

<b>Exemplary</b>	<b>Proficient</b>	<b>Developing</b>	<b>Needs Improvement</b>
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**OVERALL SUMMARY FEEDBACK / COMMENTS:**