

Regular Meeting of the Shelton Public Schools Board of Education
Monday, January 17, 2022
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, January 17, 2022 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, Kay Johnson: Present, Chris Lewis: Present, Russ Muhlbach: Present, Emmy Power: Absent, Lisa Stewart: Present. Present: 5, Absent: 1.

No visitors present, administrator Mr. Kenton & Mrs. Myers present at the meeting. Dr Gannon and Emmy Powers attended meeting through ZOOM.

Motion made by Chris Lewis seconded by Russ Muhlbach to Excuse Emmy Power. Vote: Passed

Emmy Power: Absent, Joe Berglund: Yea, Kay Johnson: Yea, Chris Lewis: Yea, Russ Muhlbach: Yea, Lisa Stewart: Yea

Yea: 5, Nay: 0, Absent: 1

2. Sine Die

Motion made by Chris Lewis seconded by Russ Muhlbach to enter Sine Die. Vote: Passed

Emmy Power: Absent, Joe Berglund: Yea, Kay Johnson: Yea, Chris Lewis: Yea, Russ Muhlbach: Yea, Lisa Stewart: Yea

Yea: 5, Nay: 0, Absent: 1

2.a. Election of the Board of Education President

Nomination of Chris Lewis for President.
Chris Lewis voted as President

2.b. Election of the Board of Education Vice President

Nomination of Russ Muhlbach.
Russ Muhlbach voted as Vice President.

2.c. Election of the Board of Education's Secretary

Nomination of Emmy Power
Emmy Power voted as Secretary.

2.d. Appointment of Treasurer of the Board of Education

Emmy Power appointed as Treasure of the BoE.

2.e. Appointment of members to the following board committees: American Civics, Buildings & Grounds, Crisis Assistance, NASB Delegate, Negotiations, Resource Sharing, Safety Committee, School Improvement, and Transportation

Board committees assigned.

Negotiations: Chair- Russ Muhlbach, Lisa Stewart, Emmy Power
Building Grounds: Chair- Lisa Stewart, Kay Johnson, Joe Berglund
American Civics: Chair- Emmy Power, Kay Johnson, Chris Lewis
Transportation: Chair- Kay Johnson, Chris Lewis, Russ Muhlbach
Resource Sharing: Chair- Chirs Lewis, Emmy Power, Joe Berglund
School Improvement: Russ Muhlbach, Lisa Stewart
Saftey: Joe Berglund
NASB Delegate: Chris Lewis

3. Routine Matters

3.a. Review and approve minutes

Motion made by Lisa Stewart seconded by Chris Lewis to approve the December 13th, 2021 regular meeting minutes as presented. Vote: Passed

Emmy Power: Absent, Joe Berglund: Yea, Kay Johnson: Yea, Chris Lewis: Yea, Russ Muhlbach: Yea, Lisa Stewart: Yea

Yea: 5, Nay: 0, Absent: 1

3.b. Review and approve claims

Motion made by Joe Berglund seconded by Kay Johnson to approve claims 54738-54790 in the amount of \$237,194.92, plus regular payroll. Vote: Passed

Emmy Power: Absent, Joe Berglund: Yea, Kay Johnson: Yea, Chris Lewis: Yea, Russ Muhlbach: Yea, Lisa Stewart: Yea

Yea: 5, Nay: 0, Absent: 1

4. Request to address the board

No Request to address the BoE

5. Reports

5.a. Finance Report

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

5.b. Board Report

Chris Lewis reported on the status of negotiations with the SEA.

5.c. Superintendent Report

Dr. Gannon had no additions to her report.

5.d. Principal Report

Mr. Kenton reported that Formal Evaluation and Mid-year MAPS will be pushed, rescheduled due to no school for January 18-19.

6. New Business

6.a. Information regarding the QCPUF HVAC project

Presentation by Martin Kasl from ETI about the job scope to replace/repair needed HVAC systems.

- 6.b. Discussion and action to retain the following as the official Designees of School District 10-0019 for 2022: 1.) LEA representative for State and Federal Programs - Superintendent of School or designee, 2.) Attorneys - KSB School Law, 3.)Newspaper - Shelton Clipper, 4.) depository of District Funds - Cornerstone Bank of Shelton

Motion made by Chris Lewis seconded by Lisa Stewart to retain Designees of School District 10-0019 for 2022: 1.) LEA representative for State and Federal Programs - Superintendent of School 2.) Attorneys - KSB School Law, 3.)Newspaper - Shelton Clipper, 4.) depository of District Funds - Cornerstone Bank of Shelton. Vote: Passed

Emmy Power: Absent, Joe Berglund: Yea, Kay Johnson: Yea, Chris Lewis: Yea, Russ Muhlbach: Yea, Lisa Stewart: Yea

Yea: 5, Nay: 0, Absent: 1

- 6.c. Consideration to approve the contract for Marc Albrecht for the 2022-23 school year.

Motion made by Lisa Stewart seconded by Kay Johnson to approve teaching contract for Mr. Albrecht as presented. Vote: Passed

Emmy Power: Absent, Joe Berglund: Yea, Kay Johnson: Yea, Chris Lewis: Yea, Russ Muhlbach: Yea, Lisa Stewart: Yea

Yea: 5, Nay: 0, Absent: 1

- 6.d. Discussion and possible action to select a School Auditor for the 2022-23 school year

Motion made by Chris Lewis seconded by Lisa Stewart to approve contract and designate Dana F Cole and Company of Minden Nebraska as district auditor for 2022 school year. Vote: Passed

Emmy Power: Absent, Joe Berglund: Yea, Kay Johnson: Yea, Chris Lewis: Yea, Russ Muhlbach: Yea, Lisa Stewart: Yea

Yea: 5, Nay: 0, Absent: 1

- 6.e. Consideration to approve the master contract agreement with the Shelton Education Association for the 2022-2023 school year.

No Agreement reached yet. Will table till next meeting.

6.f. Discussion and Information regarding the capital improvement schedule

Review and discussion of the capital improvement schedule.

7. Old Business

8. Adjournment

Motion made by Russ Muhlbach seconded by Lisa Stewart to adjourn at 9:08. Vote: Passed

Emmy Power: Absent, Joe Berglund: Yea, Kay Johnson: Yea, Chris Lewis: Yea, Russ Muhlbach: Yea, Lisa Stewart: Yea

Yea: 5, Nay: 0, Absent: 1 Motion made by Lisa Stewart seconded by Russ Muhlbach to adjourn at 9:08pm. Vote: Passed

Emmy Power: Absent, Joe Berglund: Yea, Kay Johnson: Yea, Chris Lewis: Yea, Russ Muhlbach: Yea, Lisa Stewart: Yea

Yea: 5, Nay: 0, Absent: 1

Respectfully Submitted,
Emmy Power, Secretary

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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, December 13, 2021 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, Kay Johnson: Present, Chris Lewis: Present, Russ Muhlbach: Present, Emmy Power: Present, Lisa Stewart: Present. Present: 6.

One visitor was present. Administrators Gannon, Kenton, and Meyer were present.

2. Routine matters

2.a. Review and approve minutes

Motion made by Russ Muhlbach seconded by Lisa Stewart to approve the minutes from the November 15th, 2021 regular school board meeting as presented. Vote: Passed

Joe Berglund: Yea, Kay Johnson: 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 Emmy Power seconded by Lisa Stewart to approve claims 54677-54731 in the amount of \$206,727.54 plus regular payroll. Vote: Passed

Joe Berglund: Yea, Kay Johnson: 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

4.a. Financial Report

Dr. Gannon gave an update on the financial status of the District.

4.b. Board Report

Members reported on sessions attended at State School Board convention. Negotiations committee has met twice.

4.c. Superintendent's Report

We were not awarded the Nutrition Equipment grant to replace the dishwasher, unfortunately, but other options are being pursued. The Safety Team met August 31, 2021, to discuss room numbering, clear safety bags, discuss safety concerns, and schedule CPR training. Shelton Law Enforcement has been invited to attend the next safety meeting. Engineering Technologies Inc. will likely be at the January board meeting to update the board on the HVAC project. Dr. Gannon shared trip request protocols and procedures Admin has been working on. There will be a winter board retreat Feb 7th.

4.d. Principal's Report

Current enrollment is 272 Students. 7 new students enrolled to begin after Christmas break. Teachers had professional development on Dec. 6th. Elementary concert was Dec 7th and JH/HS concert was Dec. 14th. JHGB will finish up this week, JHBB started with 14 participants; JH Wrestling has finished up their season; HS Wrestling has started their season with 7 participants, HS GBB and BBB has begun their season with 14 boys out and 14 girls out. The Speech team has also started practicing with 17 students signed up. Bulldog Walking Club has walked 2,100 miles total. A Big Thank You to Mrs. Meyer for taking on the BWC.

5. New Business

5.a. Discussion and possible approval to attend the National FFA Washington Leadership Conference

Motion made by Chris Lewis seconded by Kay Johnson to approve the trip for the National FFA Leadership Conference in Washington DC in June or July for 4 members and Ms. Horak.. Vote: Passed

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

5.b. Discussion and possible action regarding varsity golf coop with Wood River

Motion made by Emmy Power seconded by Lisa Stewart to approve the Varsity Golf Coop with WR for the 22-23 season. Vote: Passed

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

5.c. Discussion and information regarding JH Sports

The Admin team and Board discussed JH sports participation numbers, options for coops, and potential schedule changes.

5.d. Discussion and possible action regarding audit proposals

Dr. Gannon presented 2 audit proposals, with one being an informal audit. She will get a formal proposal next month.

5.e. Consideration to approve the resignations of Kent Ropers and Tabitha Burmood.

Motion made by Chris Lewis seconded by Lisa Stewart to approve the resignations for Kent Ropers and Tabitha Burmood at the end of the 21-22 school year. Vote: Passed

Joe Berglund: Yea, Kay Johnson: Yea, Chris Lewis: Yea, Russ Muhlbach: Yea, Emmy Power: Yea, Lisa Stewart: Yea

Yea: 6, Nay: 0

5.f. Review Policies 5001-5005

Motion made by Emmy Power seconded by Chris Lewis to Approve POLICY 5001: Safety Team and their Duties; POLICY 5004: Student Conduct on School buses; and POLICY 5002: Crisis Assistance Team as corrected; and approve POLICY 5003: Crisis Policy and POLICY 5005: Transportation of Students as presented. Vote: Passed

Joe Berglund: Yea, Kay Johnson: Yea, Chris Lewis: Yea, Russ Muhlbach: Yea, Emmy Power: Yea, Lisa Stewart: Yea

Yea: 6, Nay: 0

5.g. Consideration to designate study carrels as surplus

Motion made by Chris Lewis seconded by Russ Muhlbach to designate the 9 study carrels that are in storage as surplus to be sold or donated as Administration sees fit.. Vote: Passed

Joe Berglund: Yea, Kay Johnson: Yea, Chris Lewis: Yea, Russ Muhlbach: Yea, Emmy Power: Yea, Lisa Stewart: Yea

Yea: 6, Nay: 0

6. Old Business

There was no old business to discuss.

7. Adjournment

Motion made by Lisa Stewart seconded by Kay Johnson to adjourn at 9:53 PM. Vote: Passed

Joe Berglund: Yea, Kay Johnson: Yea, Chris Lewis: Yea, Russ Muhlbach: Yea, Emmy Power: Yea, Lisa Stewart: Yea

Yea: 6, Nay: 0

Respectfully Submitted,
Emmy Power, Secretary

Shelton Public Schools

Check Register Report by Check Number

Bank: [All]; Bank Account: [All]; Begin Check Number: 54738; End Check Number: 54790; Check Status: Paid; Created On: 1/14/2022 1:43:24 PM

Bank		Account Number			
Cornerstone Bank		031038968			
Paid Date	Check Number	Type	Vendor Name	Amount	Check Status
1/17/2022	54738	Payroll Liability	Principal Life Insurance Co	\$940.69	Paid
1/17/2022	54739	Payroll Liability	Aflac	\$2,115.86	Paid
1/17/2022	54740	Payroll Liability	Blue Cross Blue Shield	\$55,894.08	Paid
1/17/2022	54741	Payroll Liability	Colonial Life & Accident Insurance Co	\$39.75	Paid
1/17/2022	54742	Payroll Liability	Companion Insurance Company	\$109.50	Paid
1/17/2022	54743	Payroll Liability	Credit Management Services, Inc.	\$216.18	Paid
1/17/2022	54744	Payroll Liability	Dist. 19 Payroll Acct.	\$6,635.66	Paid
1/17/2022	54745	Payroll Liability	District 19 Payroll Acct.	\$44,588.73	Paid
1/17/2022	54746	Payroll Liability	Horace Mann Life Insurance Co	\$50.00	Paid
1/17/2022	54747	Payroll Liability	Payroll Account - Dist 19	\$600.00	Paid
1/17/2022	54748	Payroll Liability	Shelton School Payroll Acct.	\$39,267.47	Paid
1/17/2022	54749	Payroll Liability	Vision Service Plan	\$513.68	Paid
1/14/2022	54750	Accounts Payable	Area Services, Inc.	\$385.00	Paid
1/14/2022	54751	Accounts Payable	Ask Supply Co., LLC	\$115.08	Paid
1/14/2022	54752	Accounts Payable	Black Hills Energy	\$22,687.54	Paid
1/14/2022	54753	Accounts Payable	Book Systems, Inc.	\$2,039.00	Paid
1/14/2022	54754	Accounts Payable	Cash-wa Distributing Co.	\$228.50	Paid
1/14/2022	54755	Accounts Payable	Clipper Publishing Co., Inc.	\$1,569.94	Paid
1/14/2022	54756	Accounts Payable	Computer Hardware, Inc.	\$4,509.00	Paid
1/14/2022	54757	Accounts Payable	Continental Fire Sprinkler Company	\$280.00	Paid
1/14/2022	54758	Accounts Payable	Culligan	\$45.00	Paid
1/14/2022	54759	Accounts Payable	DAS State Accounting - Central Finance	\$453.03	Paid
1/14/2022	54760	Accounts Payable	Eakes Office Solutions	\$201.73	Paid
1/14/2022	54761	Accounts Payable	Educational Service Unit #10	\$32,766.18	Paid
1/14/2022	54762	Accounts Payable	Grones Outdoor Power	\$45.27	Paid
1/14/2022	54763	Accounts Payable	Harris School Solutions	\$4,290.89	Paid
1/14/2022	54764	Accounts Payable	Hawks, Tanner R	\$50.00	Paid
1/14/2022	54765	Accounts Payable	Heartland Disposal, Inc.	\$299.00	Paid
1/14/2022	54766	Accounts Payable	Hobby Lobby Stores, Inc	\$44.07	Paid
1/14/2022	54767	Accounts Payable	Holmes Plbg & Htg Supply Co.	\$144.02	Paid
1/14/2022	54768	Accounts Payable	Hometown Leasing	\$641.05	Paid
1/14/2022	54769	Accounts Payable	K & K	\$1,198.32	Paid
1/14/2022	54770	Accounts Payable	Larry's Market	\$79.59	Paid
1/14/2022	54773	Accounts Payable	Matheson Tri-Gas, Inc.	\$77.71	Paid
1/14/2022	54774	Accounts Payable	MCI	\$63.15	Paid
1/14/2022	54775	Accounts Payable	Menards - Grand Island	\$91.70	Paid
1/14/2022	54776	Accounts Payable	Midwest Alarm Servces	\$489.70	Paid
1/14/2022	54777	Accounts Payable	NASB ALICAP	\$507.00	Paid
1/14/2022	54778	Accounts Payable	Nebraska Central Telephone Co	\$319.34	Paid
1/14/2022	54779	Accounts Payable	Nebraska Pubilc Power Dist.	\$4,806.26	Paid
1/14/2022	54780	Accounts Payable	Optum	\$150.00	Paid
1/14/2022	54781	Accounts Payable	Perma-Bound	\$1,444.95	Paid
1/14/2022	54782	Accounts Payable	Shelton School Petty Cash	\$1,334.63	Paid
1/14/2022	54783	Accounts Payable	SPORT SAFE Testing Service, Inc.	\$485.00	Paid
1/14/2022	54784	Accounts Payable	SYNCB/AMAZON	\$191.91	Paid
1/14/2022	54785	Accounts Payable	Village Of Shelton	\$1,006.10	Paid
1/14/2022	54786	Accounts Payable	West Music	\$704.59	Paid
1/14/2022	54787	Accounts Payable	Kevin Willis	\$519.26	Paid
1/14/2022	54788	Accounts Payable	Woodward Disposal Service, Inc.	\$25.00	Paid

1/14/2022	54789	Accounts Payable	Xerox Financial Services	\$1,914.81	Paid
1/14/2022	54790	Accounts Payable	Yanda's Music	\$20.00	Paid
Sub Total				\$237,194.92	
Grand Total				\$237,194.92	

Shelton Public Schools

Check Listing Report

Accounting Cycle: FY21-22; Begin Date: 01/01/2022; End Date: 01/31/2022; Bank: [All]; Sort By Element: FUND; Account Expression: ([FUND] = "01"); Created On: 1/14/2022 1:37:19 PM

Check Date	Check Number	Payee	Description	Amount
01/14/2022	54750	Area Services, Inc.	Custodial Maint/Repair - Science Room to try to figure our drainage problem	\$385.00
01/14/2022	54751	Ask Supply Co., LLC	Custodial Supplies - Disinfectant	\$115.08
01/14/2022	54752	Black Hills Energy	Gas - Utility	\$12,111.74
01/14/2022	54752	Black Hills Energy	Gas - Utility	\$10,575.80
01/14/2022	54753	Book Systems, Inc.	Annual Subscription Technology - Hosting/Technical Support,BookTracks	\$2,039.00
01/14/2022	54754	Cash-wa Distributing Co.	Custodial Supplies	\$58.00
01/14/2022	54754	Cash-wa Distributing Co.	Custodial Supplies	\$170.50
01/14/2022	54755	Clipper Publishing Co., Inc.	Central Services - Newsletter	\$1,357.75
01/14/2022	54755	Clipper Publishing Co., Inc.	Board Advertising/Printing - Notice of Meetings/Claims	\$212.19
01/14/2022	54756	Computer Hardware, Inc.	Elem/HS Sped - Redcat w/ flexmike and media connector	\$4,509.00
01/14/2022	54757	Continental Fire Sprinkler Company	Custodial Repair/Maint - Annual Inspection	\$280.00
01/14/2022	54758	Culligan	RO System Rent - Water Softener - Custodial Maint	\$45.00
01/14/2022	54759	DAS State Accounting - Central Finance	Distance Learning	\$453.03
01/14/2022	54760	Eakes Office Solutions	Secondary/Elementary Teaching Supplies	\$11.78
01/14/2022	54760	Eakes Office Solutions	Secondary/Elementary Teaching Supplies	\$189.95
01/14/2022	54761	Educational Service Unit #10	Speech SA Elementary	\$10,848.17
01/14/2022	54761	Educational Service Unit #10	Speech Ages B-2	\$1,261.42
01/14/2022	54761	Educational Service Unit #10	Speech SA Secondary	\$3,279.68
01/14/2022	54761	Educational Service Unit #10	OT School Age Sec	\$957.84
01/14/2022	54761	Educational Service Unit #10	OT School Age Elem	\$957.84
01/14/2022	54761	Educational Service Unit #10	OT - Ages 3-4	\$239.46
01/14/2022	54761	Educational Service Unit #10	OT - Ages 0-2	\$239.46
01/14/2022	54761	Educational Service Unit #10	Psychology Secondary	\$1,745.67
01/14/2022	54761	Educational Service Unit #10	Psychology Elem	\$1,745.67
01/14/2022	54761	Educational Service Unit #10	Psychology Ages 3-4	\$436.42
01/14/2022	54761	Educational Service Unit #10	Psychology B-2	\$436.42
01/14/2022	54761	Educational Service Unit #10	PT Secondary	\$534.35
01/14/2022	54761	Educational Service Unit #10	PT Elementary	\$534.35
01/14/2022	54761	Educational Service Unit #10	Speech Ages 3-4	\$4,793.38
01/14/2022	54761	Educational Service Unit #10	PT Ages 3-4	\$133.59
01/14/2022	54761	Educational Service Unit #10	PT Birth - 2	\$133.59
01/14/2022	54761	Educational Service Unit #10	SPED Supervision Secondary	\$923.16
01/14/2022	54761	Educational Service Unit #10	SPED Supervision Elem	\$923.16
01/14/2022	54761	Educational Service Unit #10	SPED Preschool Super Ages 3-4	\$207.89
01/14/2022	54761	Educational Service Unit #10	SPED Preschool Super B-2	\$207.89

01/14/2022	54761	Educational Service Unit #10	Vocational Secondary	\$316.02
01/14/2022	54761	Educational Service Unit #10	LMHPS - SA - ESSER III	\$500.00
01/14/2022	54761	Educational Service Unit #10	LMHPS - Elem - ESSER III	\$500.00
01/14/2022	54761	Educational Service Unit #10	Professional Development - Elem	\$60.00
01/14/2022	54761	Educational Service Unit #10	Professional Development - Secondary	\$40.00
01/14/2022	54761	Educational Service Unit #10	Audiology School Age - Sec	\$54.76
01/14/2022	54761	Educational Service Unit #10	Audiology School Age - Elem	\$54.76
01/14/2022	54761	Educational Service Unit #10	Audiology Ages 3-4	\$13.69
01/14/2022	54761	Educational Service Unit #10	Audiology Ages B-2	\$13.69
01/14/2022	54761	Educational Service Unit #10	Deaf Education Secondary	\$224.62
01/14/2022	54761	Educational Service Unit #10	Deaf Education Elementary	\$449.23
01/14/2022	54762	Grones Outdoor Power	Custodial Supplies	\$45.27
01/14/2022	54763	Harris School Solutions	Audit & Accounting Software - Subscription Fee	\$4,035.49
01/14/2022	54763	Harris School Solutions	Admin Supplies - W-2's,1099,Tax Documentation	\$255.40
01/14/2022	54764	Hawks, Tanner R	Reimbursement for Fuel Purchased for Van	\$50.00
01/14/2022	54765	Heartland Disposal, Inc.	Trash Removal	\$299.00
01/14/2022	54766	Hobby Lobby Stores, Inc	Art Supplies	\$44.07
01/14/2022	54767	Holmes Plbg & Htg Supply Co.	Custodial Supplies	\$144.02
01/14/2022	54768	Hometown Leasing	Copy Machine Lease	\$641.05
01/14/2022	54769	K & K	Transportation Fuel/SPED Fuel	\$1,198.32
01/14/2022	54770	Larry's Market	Science, HS SPED, Elem Misc, Sec Misc	\$79.59
01/14/2022	54773	Matheson Tri-Gas, Inc.	Ag Supplies	\$77.71
01/14/2022	54774	MCI	Telephone	\$63.15
01/14/2022	54775	Menards - Grand Island	Custodial Supplies	\$91.70
01/14/2022	54776	Midwest Alarm Services	Service Call Travel/Labor - Custodial Repair	\$277.20
01/14/2022	54776	Midwest Alarm Services	Service Call Travel/Labor - Custodial Repair	\$212.50
01/14/2022	54777	NASB ALICAP	State Conference - Chris Lewis/R. Muhlbach for Cancellation Fees	\$507.00
01/14/2022	54778	Nebraska Central Telephone Co	Telephone	\$319.34
01/14/2022	54779	Nebraska Public Power Dist.	Utility/Electricity	\$31.58
01/14/2022	54779	Nebraska Public Power Dist.	Utility/Electricity	\$3,717.72
01/14/2022	54779	Nebraska Public Power Dist.	Utility/Electricity	\$47.37
01/14/2022	54779	Nebraska Public Power Dist.	Utility/Electricity	\$1,009.59
01/14/2022	54780	Optum	FSA	\$150.00
01/14/2022	54781	Perma-Bound	Elementary Library - Books	\$1,444.95
01/14/2022	54782	Shelton School Petty Cash	Reimbursement of Petty Cash - 12-16-21-12-28-2021	\$1,334.63
01/14/2022	54783	SPORT SAFE Testing Service, Inc.	Random Drug Testing	\$485.00
01/14/2022	54784	SYNCB/AMAZON	Sec.Misc, Ag, Elem Misc -	\$191.91
01/14/2022	54785	Village Of Shelton	Water/Sewage	\$1,006.10
01/14/2022	54786	West Music	Music - Tube Vest, Carrier Lift	\$704.59
01/14/2022	54787	Willis Repair, LLC	Custodial Supplies	\$55.00
01/14/2022	54787	Willis Repair, LLC	Repair Window - Bus - Vehicle/Bus Maint.	\$350.00
01/14/2022	54787	Willis Repair, LLC	Custodial Supplies	\$114.26
01/14/2022	54788	Woodward Disposal Service, Inc.	Trash Removal - Document Destruction	\$25.00

01/14/2022	54789	Xerox Financial Services	Copy Machine Lease - Lease Buy Out	\$1,914.81
01/14/2022	54790	Yanda's Music	Music - instrument repair	\$20.00
Sub Total				\$86,223.32

SHELTON PUBLIC SCHOOLS: GENERAL FUND MONTHLY COMPARISON

	2020-21	2021-22		2020-21	2021-22
Sept. Expenditures Reported @ Board Mtg	\$221,441.00	\$238,035.00	Mar. Expenditures Reported @ Board Mtg	202,274.00	
Sept. Net Payroll	\$154,292.00	\$152,435.00	Mar. Net Payroll	151,673.00	
Sept. EOM Expenditures	-	-	Mar. EOM Expenditures	-	-
Total Sept. Expenditures	\$ 375,733.00	\$ 390,470.00	Total Mar. Expenditures	353,947.00	
Percent of Budget Spent	5.08%	5.21%	Accumulated Totals	\$ 2,559,255.00	\$ -
Cash On Hand	\$ 1,279,562.89	\$1,454,002.00	Percent of Budget Spent	4.79%	0.00%
			Cash On Hand	\$ 670,187.00	
Oct. Expenditures Reported @ Board Mtg	220,279.00	\$241,803.00	April Expenditures Reported @ Board Mtg	204,634.00	
Oct. Net Payroll	153,801.00	\$150,362.00	April Net Payroll	153,248.00	
Oct. EOM Expenditures			April EOM Expenditures	-	-
Total Oct. Expenditures	\$374,080.00	\$392,165.00	Total April Expenditures	357,882.00	
Accumulated Totals	\$ 749,813.00	\$ 782,635.00	Accumulated Totals	\$ 2,917,137.00	\$ -
Percent of Budget Spent	5.06%	5.24%	Percent of Budget Spent	4.84%	0.00%
Cash On Hand	\$ 1,238,265.00	\$1,201,721.00	Cash On Hand	\$ 651,643.00	
Nov. Expenditures Reported @ Board Mtg	\$225,593.00	\$94,208.00	May Expenditures Reported @ Board Mtg	251,846.00	
Nov. Total Payroll	\$157,908.00	\$267,463.00	May Net Payroll	154,483.00	
Nov. EOM Expenditures	-	-	May EOM Expenditures	-	-
Total Nov. Expenditures	\$383,501.00	\$361,671.00	Total May Expenditures	406,329.00	
Accumulated Totals	\$ 1,133,314.00	\$1,144,306.00	Accumulated Totals	\$ 3,323,466.00	\$ -
Percent of Budget Spent	5.19%	4.83%	Percent of Budget Spent	5.50%	0.00%
Cash On Hand	\$ 946,507.90	\$909,822.00	Cash On Hand	\$ 1,435,584.00	
Dec. Expenditures Reported @ Board Mtg	217,069.00	\$86,223.00	June Expenditures Reported @ Board Mtg	230,250.00	
Dec. Total Payroll	152,404.00	\$245,586.00	June Net Payroll	145,871.00	
Dec. EOM Expenditures			June EOM Expenditures	-	-
Total Dec. Expenditures	369,473.00	331,809.00	Total June Expenditures	376,121.00	
Accumulated Totals	\$ 1,502,787.00	\$ 1,241,631.00	Accumulated Totals	\$ 3,699,587.00	\$ -
Percent of Budget Spent	5.00%	4.43%	Percent of Budget Spent	5.09%	0.00%
Cash On Hand	\$ 667,873.95	\$ 686,300.00	Cash On Hand	\$ 1,425,759.00	
Jan. Expenditures Reported @ Board Mtg	197,420.00		July Expenditures Reported @ Board Mtg	286,319.00	
Jan. Net Payroll	148,885.00		July Net Payroll	146,403.00	
Jan. EOM Expenditures	-	-	July EOM Expenditures	-	-
Total Jan. Expenditures	346,305.00		Total July Expenditures	432,722.00	
Accumulated Totals	\$ 1,849,092.00		Accumulated Totals	\$ 4,132,309.00	\$ -
Percent of Budget Spent	4.69%	0.00%	Percent of Budget Spent	5.86%	0.00%
Cash On Hand	\$ 801,434.00		Cash On Hand	\$ 1,110,707.00	
Feb. Expenditures Reported @ Board Mtg	206,032.00		August Expenditures Reported @ Board Mtg	\$217,765.00	
Feb. Net Payroll	150,184.00		August Net Payroll	\$171,935.00	
Feb. EOM Expenditures			August EOM Expenditures	-	
Total Feb. Expenditures	356,216.00		Total August Expenditures	389,700.00	
Accumulated Totals	\$ 2,205,308.00		Accumulated Totals	\$ 4,522,009.00	\$ -
Percent of Budget Spent	4.82%	0.00%	BUDGET	\$7,389,889.00	\$7,491,037.00
Cash On Hand	\$ 759,347.00		TOTAL % OF BUDGET SPENT =	62.21%	
			Cash On Hand	\$ 785,296.00	

DISTRICT 19 FINANCIAL STATUS AS OF DECEMBER 31,2021

CASH RESERVES:

GENERAL FUND CASH RESERVE	(12/31/21 Interest + \$424.05)	\$176,968.69
SPECIAL BUILDING CASH RESERVE	(12/31/21 Interest + \$114.12)	\$63,350.49

TOTAL CASH RESERVE ACCOUNTS: \$240,319.18

SAVINGS:

GENERAL FUND CR SAVINGS 5882	(12/31/21 Interest + \$33.88) (Transferred \$129,255.00 - To CF CR)	\$166,312.82
		\$166,312.82

UNEMPLOYMENT SAVINGS #5891	(12/31/21 Interest + \$3.35)	\$26,561.57
VEH/BUS ACQ. Savings #9457	(12/31/21 Interest + \$217.52)	\$42,109.18
TECHNOLOGY ACQ SAVINGS # 5918	(12/31/21 Interest + \$6.45)	\$51,206.19
PARKING LOT DEPR. SAVINGS #5909	(12/31/21 Interest + \$8.86)	\$70,307.41
BAND UNIFORM SAVINGS #5900		\$0.10
HVAC Savings #9475	(12/31/21 Interest + \$469.95)	\$89,483.43

TOTAL DEPRECIATION SAVINGS: \$279,667.88

TOTAL SAVINGS: \$445,980.70

TOTAL OF DISTRICT FUNDS: \$686,299.88

<u>TAXES:</u>	<u>GENERAL</u>	<u>BUILDING</u>
BUFFALO	\$45,816.51	\$833.27
HALL	\$8,836.33	\$205.70
ADAMS	\$0.00	\$0.00
KEARNEY	\$83.10	\$0.00
TOTAL TAXES	\$54,735.94	\$1,038.97

<u>FUND TOTALS:</u>	
GENERAL	\$343,281.51
DEPRECIATION	\$279,667.88
LUNCH	\$22,064.42
SPECIAL BLDG	63,350.49

Net Wages	\$ 152,160.29
General Fund Expenditures	\$ 86,223.32
Employee - Liabilities	\$ 93,425.52

Receipts for December 2021	\$ 136,995.85
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Nebraska Council of School Administrators

NCSA Legislative Bill Summaries

107th Legislature, Second Session

(Convened January 5, 2022)

*Prepared by
Dr. Michael Dulaney
NCSA Executive Director
(Updated January 9, 2022)*

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Academic Content

LB 768	<i>Sponsor</i> Albrecht	<i>Committee</i> Education	<i>Subject</i> Change provisions relating to establishment of academic content standards for school districts
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LB 768 prohibits the State Board of Education from developing, approving, distributing, adopting, or promulgating any academic content standards in a new content area other than reading, writing, mathematics, science, and social studies (which would include financial literacy).

The education community knew prior to the 2022 Session that Senator Albrecht intended to introduce such a measure in light of the State Board’s recent consideration of health standards in 2021.

The bill also amends the laws governing public school health education requirements by removing the descriptive word “comprehensive” in the development and instruction of health education programs. The notion is to prevent local districts and the Commissioner of Education from pursuing instruction or providing instructional materials on any health education topic other than that related to:

- (1) the physiological, psychological, and sociological aspects of drug use, misuse, and abuse and
- (2) on intellectual disability and other developmental disabilities, such as cerebral palsy, autism, and epilepsy, their causes, and the prevention thereof through proper nutrition and the avoidance of the consumption of drugs.

(With special emphasis to be placed upon the commonly abused drugs of tobacco, alcohol, marijuana, hallucinogenics, amphetamines, barbiturates, and narcotics.)

Certification

LB 690	<i>Sponsor</i> Blood	<i>Committee</i> Education	<i>Subject</i> Redefine basic skills competency for purposes of teachers’ and administrators’ certificates or permits
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LB 690 concerns a topic of discussion during the interim period of 2021: to review the requirements for teacher certification. The measure changes the basic skills competency, which currently means proficiency in (i) the written use of the English language, (ii) reading, comprehending, and interpreting professional writing and other written materials, and (iii) working with fundamental mathematical computations as demonstrated by successful completion of an examination designated by the State Board of Education.

LB 690 amends the third requirement by permitting either an examination or coursework designated by the State Board of Education.

Criminal and Juvenile Codes

LB 773	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Brewer	Judiciary	Provide for carrying of concealed handgun without a permit and prohibit regulation of such carrying by cities, villages, and counties

Note: The Nebraska Concealed Handgun Permit Act was enacted in 2006 with the intent to allow an individual to obtain a permit to carry a concealed handgun in accordance Act. The original law attempted to provide a methodical process for obtaining a permit and an extensive list of prohibited actions.

LB 773 dramatically alters the existing conceal/carry law and allows residents to carry a concealed handgun without meeting the current requirements of a background check, a \$100 fee and an 8 to 16-hour class on gun safety. All of Nebraska’s neighbors except for Colorado have adopted similar “constitutional carry” laws.

Curriculum

LB 888	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Day	Education	Redefine multicultural education for school districts

The Multicultural Education Law (§ 79-719) currently defines multicultural education as studies relative to (1) the culture, history, and contributions of African Americans, Hispanic Americans, Native Americans, and Asian Americans.

LB 888 expands the definition of multicultural education to include studies relative to the Holocaust and other acts of genocide.

Note: Provisions of a similar bill, LB 640 (2019), were merged into the NDE technical cleanup bill of 2019 (LB 1131), which advanced to Select File but advanced no further.

Early Childhood Education

LB 838	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Kolterman	Education	Require the State Department of Education to create an aid program relating to the early childhood workforce

LB 838 requires NDE to create a program to provide aid to: (a) Employees or self-employed individuals who provide child care or education programs for children; and (b) Providers of activities that support early childhood workforce recruitment and retention.

The bill defines early childhood care and education program as:

- (i) A child care program licensed under the Child Care Licensing Act which serves children from birth to kindergarten;
- (ii) A prekindergarten service or program;
- (iii) A Head Start program; or
- (iv) An Early Head Start program.

“Early childhood workforce” is defined as employees of or a self-employed individual at an early childhood care and education program based in Nebraska.

LB 838 provides intent language to provide an annual appropriation of \$15 million from the General Fund to carry out this program.

Election Law

LB 734	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Cavanaugh, J.	Government	Provide a contribution limit for candidate committees under the Nebraska Accountability and Disclosure Act

LB 734 amends the Nebraska Accountability and Disclosure Act and represents an attempt at election reform.

The bill limits the amount of contribution any one person can make to a candidate committee to no more than \$5,000 during an election period.

A candidate committee must refund any contribution from a person that exceeds a total of \$5,000 received during an election period from such person within 10 days after receipt and report the contribution on subsequent campaign statements disclosing the name and address of the contributor, the amount received, the date of receipt, and the date returned.

The bill does not apply to a candidate’s own personal funds contributed to the candidate’s committee.

LB 785	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Groene	Government	Change provisions relating to early voting

LB 785 provides that ballots for early voting must be mailed by nonforwardable first-class mail to registered voters not sooner than 22 days prior to each statewide primary or general election and at least 15 days prior to all other elections. Current law provides up 35 days prior to each statewide primary or general election.

As for absentee ballots, the bill shortens the timespan a registered voter is allowed to appear in person before the election commissioner or county clerk to obtain a ballot from 30 days prior to the day of election to 22 days.

As to ballot agents, LB 785 provides that any registered voter who is permitted to vote early may appoint an agent to: (a) submit a request for a ballot for early voting on behalf of the voter or (b) return a marked ballot to the election commissioner or county clerk on behalf of the voter.

LR 268CA	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Briese	Government	Constitutional amendment to provide for recall of the Governor or a member of the Legislature

LR 268CA is a proposed constitutional amendment to permit the Governor or any member of the Legislature to be recalled from office. If approved by the Legislature it would appear on the November 2022 General Election ballot.

Procedures for this recall mechanism would need to be enacted through legislation if the amendment is approved by the electors.

Employment Issues

LB 696	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Blood	Appropriations	Appropriate federal funds to the State Department of Education for school employee retention payments

LB 696 was one of the subjects of discussion during interim hearings in 2021 on what the Legislature should do with COVID relief funds allotted to Nebraska.

The bill would permit school employees, other than school administrators, to receive “retention payments” based on an unspecified amount from an unspecified appropriation of federal funds available to the Legislature. It would include teachers, paraeducators, bus drivers, food service handlers, librarians, and other support staff.

Senator Blood argues in the legislation that it is necessary to provide retention payments to public elementary and secondary school employees in order to decrease the number of open job positions created by the COVID-19 public health emergency.

NDE would be tasked with distributing the funds.

The measure includes the emergency clause.

LB 906	<i>Sponsor</i> Hansen, B.	<i>Committee</i> Health	<i>Subject</i> Require employers to provide for vaccine exemptions and provide duties for the Department of Health and Human Services
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LB 906 applies to a range of employers including the State of Nebraska, governmental agencies, and political subdivisions.

The bill requires DHHS to develop a vaccine exemption form for an individual to claim an exemption. The department must make the form available on the department’s website. The form must require the individual to declare that the individual refuses to receive the vaccine because of the individual’s strong moral, ethical, or philosophical belief or conviction.

To claim the exemption, an employee must fill out and sign the vaccine exemption form and submit the form to the employer.

LB 906 provides that an employer requiring applicants or employees to be vaccinated must allow for an exemption to the requirement based on an applicant’s or employee’s strong moral, ethical, or philosophical belief or conviction.

The bill permits an employer to require an employee granted an exemption to:

- (a) Be periodically tested, at the employer’s expense, for infection or illness; and
- (b) Wear or use personal protective equipment provided by the employer.

The emergency clause is attached.

Income Tax Credits

LB 687	<i>Sponsor</i> Blood	<i>Committee</i> Revenue	<i>Subject</i> Adopt the Property Tax Circuit Breaker Act
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LB 687 is very similar to LB 420 (2019) introduced by Senator Kate Bolz.

LB 687 creates the Property Tax Circuit Breaker Act, which provides a refundable income tax credit. A qualifying residential or agricultural taxpayer, as defined by the bill, may apply to the Department of Revenue for a refundable income tax credit based on the amount of property taxes paid and the income level of the applicant taxpayer.

The department may certify up to \$74 million in tax credits for qualifying agricultural taxpayers each taxable year. If the total amount of tax credits requested by all applicants exceeds the total amount available, the department must certify tax credits on a proportionate basis so the limitation is not exceeded.

For qualifying residential taxpayers, the department may certify up to \$126 million of tax credits for each taxable year. If the total amount of tax credits requested by all applicants exceeds the total

amount available, the department must certify tax credits on a proportionate basis so the limitation is not exceeded. Qualifying residential taxpayers include both homeowners and renters.

The department may adopt and promulgate rules and regulations to carry out the act.

LB 687 would become operative on January 1, 2023.

LB 688	<i>Sponsor</i> Blood	<i>Committee</i> Revenue	<i>Subject</i> Adopt the Property Tax Reduction Act and eliminate credits under the Nebraska Property Tax Incentive Act
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LB 688 eliminates the credits under the Nebraska Property Tax Incentive Act passed under LB 1107 (2020) and creates the Property Tax Reduction Act.

Beginning in 2022, each eligible taxpayer would receive a credit against the school district taxes levied on the eligible taxpayer’s property. The credit would be equal to the credit percentage for the year, as set by the Department of Revenue multiplied by the amount of school district taxes levied against the eligible taxpayer’s property for such year. The credit would be in the form of a property tax credit that appears on the property tax statement.

By 2024 the department would set the credit percentage so that the total amount of credits for the year would equal to \$375 million.

LB 688 requires the state to reimburse school districts for the property tax revenue lost as a result of the credit granted in the bill.

LB 702	<i>Sponsor</i> Williams	<i>Committee</i> Revenue	<i>Subject</i> Change provisions relating to the availability of tax credits under the School Readiness Tax Credit Act
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In 2016 the Legislature passed LB 889 to create the School Readiness Tax Credit Act for certain child care and education providers whose eligible program provides services to children who participate in the child care subsidy program. The Act also applies to eligible staff of such child care and education providers.

The nonrefundable income credit program commenced on January 1, 2017 and is set to expire in 2022. LB 702 would extend the Act to January 1, 2027.

LB 723	<i>Sponsor</i> Briese	<i>Committee</i> Revenue	<i>Subject</i> Change provisions relating to the calculation of tax credits under the Nebraska Property Tax Incentive Act
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In 2020 the Legislature passed LB 1107 to create the Nebraska Property Tax Incentive Act. The act provides a refundable income tax credit or credit against franchise tax for any taxpayer who pays school district taxes, which is property taxes levied by a school district or school system, excluding property taxes levied for bonded indebtedness and property taxes levied as a result of an override of limits on property tax levies approved by voters.

Under the Act, the Department of Revenue would annually establish a credit percentage for purposes of determining the amount available for the income tax credit program. However, regardless of this annual determination, LB 1107 provided that, in 2024, the amount of the credit is to be \$375 million.

LB 723 eliminates the provision of the Nebraska Property Tax Incentive Act requiring the amount of the credit to equal \$375 million in 2024. The introducer states the reason for the change is to create a pathway for the success of the program and, apparently, \$375 million was a very high expectation.

Miscellaneous

LB 685	<i>Sponsor</i> Executive Board	<i>Committee</i> Executive Board	<i>Subject</i> Eliminate obsolete provisions appropriating funds to the State Department of Education for FY2017-18 and FY2018-19
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LB 685 is a Revisor of Statutes bill to eliminate an obsolete statute (§ 90-561) relating to the Department of Education. The bill has no substantive impact. Each session the Revisor’s office routinely requests legislation to be introduced to clean up the Nebraska Revised Statutes.

LB 774	<i>Sponsor</i> Brewer	<i>Committee</i> Judiciary	<i>Subject</i> Adopt the First Freedom Act
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LB 774 creates the First Freedom Act and represents what is referred to as a state religious freedom restoration act.

“State religious freedom restoration acts” are state laws based on the Religious Freedom Restoration Act (RFRA), a federal law that was passed by Congress in 1993 and signed into law by President Bill Clinton. The laws mandate that religious liberty of individuals can only be limited by the “least restrictive means of furthering a compelling government interest.” Originally, the federal law was intended to apply to federal, state, and local governments. In 1997, the U.S. Supreme Court in *City of Boerne v. Flores* held that the Religious Freedom Restoration Act only applies to the federal government but not states and other local municipalities within them. As a result, 21 states have passed their own RFRA that apply to their individual state and local governments. *[Source: Wikipedia]*

LB 774 defines “state action” as the implementation or application of any law, including, but not limited to, state and local laws, ordinances, rules, regulations, and policies, whether statutory or otherwise, or other action by the state or any political subdivision thereof and any local government, municipality, instrumentality, or public official authorized by state or local law.

The bill provides that no state action may substantially burden a person’s right to the exercise of religion, even if the burden results from a rule of general applicability, unless it is demonstrated that applying the burden to that person’s exercise of religion in this particular instance:

- (a) Is essential to further a compelling governmental interest; and
- (b) Is the least restrictive means of furthering that compelling governmental interest.

The bill further provides that no state action may restrict a religious organization from operating or engaging in religious services during a state of emergency to a greater extent than it restricts non-religious organizations or businesses.

LB 774 provides that a person whose exercise of religion or religious service has been burdened or restricted, or is likely to be burdened or restricted, in violation of the First Freedom Act, may bring a civil action or assert such violation or impending violation as a defense in a judicial or administrative proceeding. This would apply regardless of whether the state or a political subdivision is a party to the judicial or administrative proceeding.

A person asserting a claim or defense may obtain appropriate relief, including against the state or a political subdivision. Appropriate relief includes:

- (a) Actual damages;
- (b) Such preliminary and other equitable or declaratory relief as may be appropriate; and
- (c) Reasonable attorney’s fees and other litigation costs reasonably incurred.

LB 859	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Clements	Health	Require city-county health departments to obtain approval for directed health measures

LB 859 dramatically reduces the scope and authority of local county health departments and essentially requires these local entities to get approval from DHHS before taking any action such as with preventive health measures. DHHS is a code agency with a director appointed by the governor.

LB 859 provides that a county board of health may:

- (i) Enact rules and regulations, after a public hearing, and enforce same for the protection of public health and the prevention of communicable diseases within its jurisdiction, subject to the review and approval of such rules and regulations by the Department of Health and Human Services; and

- (ii) Investigate the existence of any contagious or infectious disease and adopt measures, with the approval of the Department of Health and Human Services to arrest the progress of the same.

LB 872	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Brewer	Education	Authorize the wearing of tribal regalia by certain students

LB 872 relates to the wearing of tribal regalia in public and private schools, private postsecondary career schools, and other postsecondary institutions.

The bill defines “tribal regalia” as traditional garments, jewelry, other adornments, or similar objects of cultural significance worn by members of an indigenous tribe of the U.S. or another country. Tribal regalia does not include any firearm or other dangerous weapon. Tribal regalia also does not include, except in compliance with an appropriate federal permit, any object that is otherwise prohibited by federal law.

As it relates to public and private elementary and secondary schools, the bill provides that a person who is a student attending a school which meets the requirements for legal operation prescribed in Chapter 79 (relating to Education) may wear tribal regalia in any public or private location where the person is otherwise authorized to be on such school grounds or at any school function. The bill does not intend to limit the authority of administrative and teaching personnel to regulate student behavior (as provided in the Student Discipline Act) or the authority of a school to regulate student behavior to further school purposes or to prevent interference with the educational process.

LB 872 permits a school to adopt a policy to accommodate the provisions of the bill. The policy may specify the characteristics of any garment, jewelry, other adornment, or object that the school finds will endanger the safety of a student or others or interfere with school purposes or the educational process if worn by a student during a specified activity.

LR 263CA	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Blood	Executive Board	Constitutional amendment to require the Legislature to reimburse political subdivisions as prescribed

LR 263CA is constitutional amendment to address unfunded mandates by the state to political subdivisions, including school districts.

The measure would amend Article III, Section 22 (relating to legislative authority) and provides that the Legislature may not impose responsibility for a program created after the year 2022 or an increased level of service required under an existing program after the year 2022 on any political subdivision unless the subdivision is fully reimbursed by the state for the cost of such program or increase in level of service.

Reimbursement by the state would be in the form of a specific appropriation or an increase in state distribution of revenue to the political subdivision.

If passed by the Legislature, the measure would appear on the November 2022 General Election ballot.

LR 264CA	<i>Sponsor</i> Erdman	<i>Committee</i> Revenue	<i>Subject</i> Constitutional amendment to prohibit the imposition of taxes other than retail consumption taxes and excise taxes
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Senator Erdman has introduced legislative proposals in the past related to a consumption tax, most recently in 2021 (LB 133), which did not advance from committee. There does appear to be interest among many lawmakers to understand more about this tax strategy.

A consumption tax is a tax on the purchase of a good or service. Consumption taxes can take the form of sales taxes, tariffs, excise, and other taxes on consumed goods and services.

A consumption tax can also refer to a taxing system as a whole in which people are taxed based on how much they consume rather than how much they add to the economy (income tax).

LR 264CA is the most recent effort by Senator Erdman to pursue this idea. The measure would amend Article VIII, section 1 of the Nebraska Constitution and provide that no taxes other than retail consumption taxes and excise taxes may be imposed upon the people of Nebraska.

The measure provides that after January 1, 2024, all other forms of taxation would be eliminated in favor of the consumption tax.

If the Legislature passes the measure, it would appear on the November 2022 General Election ballot.

Open Meetings Law

LB 742	<i>Sponsor</i> Erdman	<i>Committee</i> Government	<i>Subject</i> Provide for minutes to be kept in an electronic record under the Open Meetings Act
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Existing provisions of the Open Meeting Act [section 84-1413(6)], specifically permit minutes of the meetings of a school board or ESU board to be kept as an electronic record.

LB 742 strikes this subsection but then broadens the law to permit any governing body, including school boards and ESU boards to maintain minutes in written form or kept as an electronic record.

LB 743	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Erdman	Government	Change provisions relating to when closed sessions may be held under the Open Meetings Act

LB 743 amends the Open Meetings Act (§ 84-1410) to provide that, in addition to a public body governing board, a subcommittee of such body may hold a closed session by the affirmative vote of a majority of its voting members if a closed session is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual and if such individual has not requested a public meeting.

The subject matter and the reason necessitating the closed session must be identified in the motion to close. A subcommittee may pursue a closed session for the same specific reasons that a public body governing board may pursue a closed session.

The bill contains the emergency clause.

Property Taxes

LB 735	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Bostar	Revenue	Change an interest rate relating to property tax refunds

The current procedures set forth to receive a property tax refund (§ 77-1736.06) provide that, for any refund or claim, interest would accrue on the unpaid balance at the rate of 9% beginning 30 days after the date the county assessor certifies the amount of refund based upon the final nonappealable order or other action approving the refund.

LB 735 increases this interest rate to 14%.

Retirement

LB 700	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Kolterman	Retirement	Change provisions relating to public retirement systems

LB 700 represents the technical clean-up bill introduced at the request of NPERS. Proposed changes include:

- Eliminates obsolete investment options language in the County and State plans.
- Adds template investment language to the County and State Equal Retirement Fund provisions.
- Eliminates school employer and member reporting requirements regarding early retirement inducements.

- In the State Plan, adds vesting language that was inadvertently left out in the re-employment provisions adopted in 2019 under LB 34.
- Eliminates obsolete date for NIC and the PERB to file their annual reports with the Nebraska Retirement Systems Committee.
- Eliminates the obsolete requirement for NPERS to create annual reporting forms for political subdivisions.
- Eliminates obsolete language regarding the Legislative Council Retirement Study Fund.
- Updates the deadline for the next Compliance Audit to be conducted no later than December 31, 2028.
- Broadens the job qualifications for the NPERS director. Strikes requirement for the NPERS attorney to be a member in the voluntary Nebraska Bar Association. Authorizes the PERB to hire an attorney for a 6-month probationary period pending licensure to practice law in Nebraska
- Amends retirement education training provisions to allow paid time off for Judges, State Patrol and School plan members to also attend live webinar sessions offered during regular work hours. It also eliminates the distinction in the State and County plans between under age 50 and over age 50 education programs. Instead of authorizing 2 paid work days to attend under age 50 sessions and 2 paid work days to attend over age 50 sessions, members would be authorized to receive 3 days of paid work days to either attend in-person or live webinar training sessions during regular work hours.

Student Health and Welfare

LB 754	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Bostar	Education	Extend the commercial air filter pilot program of the State Department of Education

During the 2021 Legislative Session, a measure was passed and signed requiring NDE to develop and implement a pilot program to study the efficacy of commercial air filters in classrooms to remove common pollutants and particulate matter and their impact on academic and behavioral performance.

The study was to be conducted within two years. LB 754 extends this timeline to three years, through school year 2023-24.

The pilot program development and implementation must be completed in consultation with the University of Nebraska. Upon conclusion of the pilot program, NDE must report the results to the Legislature.

LB 758	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Brandt	Education	Change provisions relating to the Nebraska Farm-to-School Program Act

The Nebraska Farm-to-School Program was established under LB 396 (2021) to be administered on a statewide basis by NDE.

The program was meant to provide for the purchase of locally and regionally produced or processed food in order to improve child nutrition and strengthen local and regional farm economies.

It would link elementary and secondary public and nonpublic schools in the state with farms in a manner that provides schools with fresh and minimally processed food for inclusion in school meals and snacks, encourages children to develop healthy eating habits, and improves the incomes of Nebraska farmers who will enjoy direct access to consumer markets.

The program might include activities that provide students with hands-on learning opportunities, including, but not limited to, farm visits, cooking demonstrations, and school gardening and composting programs, and that integrate nutrition and agricultural education into the school curricula.

In an effort to work with NDE, Senator Brandt’s LB 758 would clarify that the program would only include early childhood programs hence the secondary public and nonpublic schools would not be applicable.

LB 780	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Gragert	Business and Labor	Change provisions relating to child labor and employment certificates and approval requirements for short-time compensation plans

Current provisions of law (§ 48-302) provide that no child under 16 years of age may be employed or permitted or suffered to work in any employment unless the person or corporation employing the child procures and keeps on file an employment certificate and keeps two complete lists of all children employed in the building.

Further, current law (§ 48-303) provides that an employment certificate may be approved only by the superintendent of the school district in which the child resides or by a person authorized by him/her in writing or, when there is no superintendent, by a person authorized by the school district officers.

LB 780 approved only by the principal of the school the child attends or by a person authorized by him/her in writing or, when there is no principal, by a person authorized by the chief administrative officer of the school or the county superintendent.

Note: LB 272 (1999) implemented the provisions of LB 806 (1997), which required the elimination of the office of county superintendent of schools by June 30, 2000. LB 272 repealed all duties of the county superintendent and transfers some existing responsibilities to other state or local entities beginning July 1, 2000.

LB 852	<i>Sponsor</i>	<i>Committee</i>	<i>Subject</i>
	Day	Education	Require behavioral health points of contact for school districts

Similar provisions found in LB 852 were incorporated into LB 529 (2021), which advanced to Select File but did not pass.

LB 852 provides that, by August 1, 2023, each school district must designate one or more “behavioral health points of contact” for each school building or other division as determined by the school district. A behavioral health point of contact may be an administrator, a school nurse, a school psychologist, or another designated school employee. Each point of contact must have knowledge of community behavioral health service providers and other resources available for students and families.

The bill requires NDE, in consultation with the DHHS Division of Behavioral Health, to provide each school district with a registry of state and local behavioral health resources available to work with students and families by geographic area. The registry must be updated at least annually and include resources for both school-based services and services accessible by students and families outside of school.

The point of contacts must coordinate access to community behavioral health services for students and families and facilitate access to services during the school day at the school the student attends whenever possible.

Before the beginning of school year 2023-24, and before the beginning of each school year thereafter, each school district must report the designated behavioral health points of contact to NDE.

Superintendent Report for January 2022

School Finance

State Aid Projections:

21-22 \$418,403

22-23 \$463,726

The projections show we could see a \$45,000 increase in state aid next year. As you know, the state legislature is looking at ways to reduce school dependence on property taxes. There could be changes to the way state aid is calculated. This projection is based on the model in the current statute.

Buildings and Grounds

HVAC

The new HVAC units for the boiler room were installed on Friday. The new water softeners will be installed on a day when school is not in session so we can turn the water off for a brief period.

Gas Bills

Our billing from Black Hills Energy was extremely high during the months of November and December. The first thought was there was a problem with the meter or it was misread. I called Black Hills Energy numerous times beginning at the first of December when we received our November bill. This was not considered an emergency, so it took them a really long time to send a technician out. The technician ran tests and determined the meter was running correctly and the bills were accurate and they would no longer be investigating the issue.

At this point, the next possible scenario would be we have a leak somewhere. Most of the gas lines run on the roof in an open area. Rassmussen checked the lines for leaks when they serviced the HVAC units in late October; however, they are back and checking again with the assumption we have a leak somewhere and now they need to find it. We will have to pay the high bills and work to get our bills back into a normal range by finding and fixing the leak.

If it turns out we do not have a leak, then we need to work with Rassmussen to adjust the occupied or unoccupied schedule settings, or perhaps look at individual units to see if one is pulling more gas.

I have also reached out to NASB to learn more about their energy savings programs to see if there would be any benefit to the district joining the cooperative.

Legislative Session

Attached along with my report you will find the NCSA Bill Summaries for this legislative session. As I receive more information on each bill, I will update the board with which bills to keep an eye on.

Respectfully submitted,

Dr. Gannon

To: Board of Education
From: Jeff Kenton
Date: January 17, 2022
Re: Board Report

- District Enrollment is 284 students
 - Elementary = 168 students
 - JH/HS = 116 students
- Professional Development
 - Book Study
 - Our desired outcome for the book study is to create some consistency across grade levels when it comes to grading
 - We want student grades to be
 - Accurate
 - Bias-Resistant
 - Motivational
- Trend Walks
 - The administrative team has completed trend walks in all classrooms. We were looking for implementation of Professional Development Training.
- Formal Evaluations
 - 6 probationary teachers have completed their first semester formal evaluations.
 - 2 tenured teachers have completed their formal evaluations.
 - 6 probationary teachers will need to have their second semester formal evaluation completed.
 - 5 tenured teachers will need to complete their formal evaluation.
- Activities
 - Busy week last week with activities
 - JHBB began their season on Monday Night vs. Kenesaw
 - Boys and Girls Basketball on Tuesday, Thursday, and Friday Night.
 - Saturday we hosted The Shelton Wrestling Tournament.
 - The Speech Team has also kicked off their season. So far they have competed @ Twin River and Grand Island Senior High.
- Assessment
 - Middle of The Year MAP Testing will begin this week and finish up the last week in January.
 - Share results with parents at PTC in February.

- Nebraska Student-Centered Assessment System (NSCAS) Summative Grades 3-8 Data for 2021. NSCAS ELA and NSCAS Math are rigorous assessments with high expectations for college and career readiness. The NSCAS Science assessment is given in grades five and eight but was in a field test last spring and didn't produce scores. The significant change in the assessment itself and several other pandemic related challenges such as changes in the opportunity to learn, impact of trauma, and shifts in access to instruction due to quarantine and shortened assessments, make it difficult to provide any comparisons across years and/or between schools. This data can be used as a baseline for understanding where we need to focus our goals moving forward.

English Language Arts	District % Proficient	State % Proficient
Grade 3	41%	50%
Grade 4	58%	54%
Grade 5	24%	46%
Grade 6	45%	45%
Grade 7	50%	44%
Grade 8	14%	50%

Math	District % Proficient	State % Proficient
Grade 3	41%	47%
Grade 4	58%	46%
Grade 5	19%	46%
Grade 6	20%	47%
Grade 7	56%	46%
Grade 8	7%	45%

Respectfully Submitted,

Jeff Kenton

SHELTON PUBLIC SCHOOLS HVAC UPGRADES

210 N 9TH ST, SHELTON, NE 68876

DATE: JANUARY 5, 2022

PROJECT NO.: 2021-106

SCHEDULE OF DRAWINGS

GENERAL

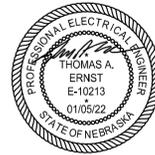
MEG0.0 MECHANICAL / ELECTRICAL GENERAL INFORMATION

MECHANICAL / ELECTRICAL

MED1.0 MECHANICAL / ELECTRICAL DEMOLITION ROOF PLAN

ME1.0 MECHANICAL / ELECTRICAL ROOF PLAN

PROFESSIONAL SEAL



I, Martin D. Kasl, am the Coordinating Professional on the Shelton Public Schools HVAC Upgrades project.

MECHANICAL / ELECTRICAL

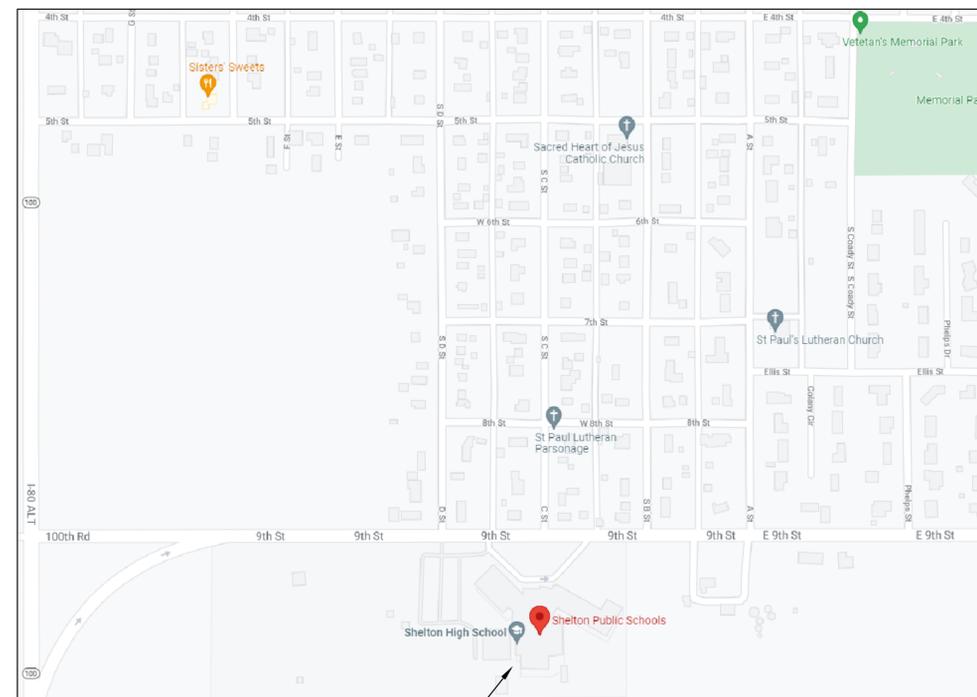


Engineering Technologies Inc.
Mechanical & Electrical Building Solutions

825 M Street, Suite 200 | Lincoln, NE 68508
P 402.476.1273 | F 402.476.1274

1111 North 13th Street, Suite 216 | Omaha, NE 68102
P 402.330.2772 | F 402.330.2630

ETI Project No: 2021-106



SHELTON PUBLIC SCHOOLS



Shelton Public Schools HVAC Upgrades

210 9th St
Shelton, NE

REV.	DESCRIPTION	DATE
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PROJECT NUMBER:	2021-106
DATE:	JANUARY 5, 2022
DRAWN BY:	EAM
CHECKED BY:	MDK

SHEET NAME: COVER SHEET

SHEET NUMBER: CS



Shelton Public Schools HVAC Upgrades

210 9th St
Shelton, NE



REV.	DESCRIPTION	DATE

PROJECT NUMBER:	2021-106
DATE:	JANUARY 5, 2022
DRAWN BY:	EAM
CHECKED BY:	MDK
SHEET NAME:	

MECHANICAL / ELECTRICAL GENERAL INFORMATION



GENERAL NOTES - ALL MECHANICAL SHEETS

- ALL MECHANICAL SYSTEMS SHALL BE INSTALLED TO COMPLY WITH ALL APPLICABLE STATE AND LOCAL BUILDING CODES.
- CONTRACTOR SHALL OBTAIN ALL REQUIRED PERMITS AND PAY THE ASSOCIATED FEES. THE CONTRACTOR SHALL COMPLY WITH ALL APPLICABLE NATIONAL, STATE, AND MUNICIPAL LAWS, CODES, AND ORDINANCES RELATING TO BUILDING AND PUBLIC SAFETY.
- THE CONTRACTOR SHALL PROVIDE A COMPLETE WORKING AND COORDINATED SYSTEM. FURNISH ALL NECESSARY MATERIALS, EQUIPMENT, AND LABOR AS REQUIRED.
- COORDINATE THE EXACT LOCATION OF MECHANICAL EQUIPMENT WITH ELECTRICAL EQUIPMENT, PIPING, CONDUIT, DUCTWORK, AND ALL OTHER CONSTRUCTION TO ALLOW FOR ADEQUATE ACCESS TO SERVICE EQUIPMENT.
- CONTRACTOR IS RESPONSIBLE FOR COORDINATING DUCTWORK AND PIPING WITH OTHER TRADES AND PROVIDE OFFSETS AS NECESSARY. NOT ALL OFFSETS ARE INDICATED ON DRAWINGS.
- THE CONTRACTOR SHALL INSTALL EQUIPMENT, DUCTWORK, AND PIPING. CONTRACTOR IS RESPONSIBLE FOR PROVIDING OFFSETS IN DUCTWORK AND PIPING AND MODIFYING EXISTING SYSTEMS AS NECESSARY.
- CONTRACTOR SHALL VISIT THE JOBITE AND VERIFY THE EXISTING SYSTEM CONDITIONS PRIOR TO THE COMMENCEMENT OF THE WORK. ALL EXISTING CONDITIONS PROVIDED ON THE DRAWINGS HAVE BEEN TAKEN FROM RECORD DESIGN DRAWINGS AND FIELD OBSERVATIONS.
- ALL WORK SHALL BE SCHEDULED AND COORDINATED WITH FACILITY SCHEDULES, OCCUPANCIES, AND SERVICES. THE CONTRACTOR SHALL ALERT AND RECEIVE APPROVAL FROM THE FACILITY PRIOR TO ANY SERVICE OUTAGES.
- NEW AND EXISTING EQUIPMENT AND WORK SHALL BE PROTECTED FROM DAMAGE DURING HANDLING AND INSTALLATION THROUGHOUT CONSTRUCTION. CONTRACTOR IS RESPONSIBLE FOR REPAIRING ANY DAMAGES INCURRED DURING CONSTRUCTION.
- CONTRACTOR SHALL REMOVE EXCESS MATERIAL AND DEBRIS AND CLEAN ALL EQUIPMENT UPON COMPLETION OF WORK. CONTRACTOR SHALL BE RESPONSIBLE FOR TOUCHING UP PAINT WHERE REQUIRED.
- COORDINATE ON-SITE STORAGE OF EQUIPMENT AND MATERIAL WITH FACILITY.
- MECHANICAL SYSTEMS SHALL BE COORDINATED WITH EXISTING AND NEW ELECTRICAL PANELS, PANELS, AND CONNECTIONS TO MAINTAIN ALL NEC REQUIRED CLEARANCES.

GENERAL NOTES - PIPING

- DIELECTRIC UNIONS SHALL BE PROVIDED WHEN JOINING PIPES OF DISSIMILAR MATERIALS.
- CONTRACTOR IS RESPONSIBLE FOR PROVIDING ADDITIONAL VALVES, TAPS, TEMPORARY DUCTWORK, ETC. AS NECESSARY TO PROVIDE UNINTERRUPTED SERVICE TO AREAS OUTSIDE OF THE SCOPE OF WORK.
- ISOLATION VALVES FOR EQUIPMENT SHALL BE INSTALLED AS CLOSE TO THE MAINS AS POSSIBLE. PROVIDE ACCESS PANELS AS REQUIRED FOR VALVE ACCESS.

GENERAL NOTES - DUCTWORK

- CONTRACTOR IS RESPONSIBLE FOR PROVIDING ADDITIONAL VALVES, TAPS, TEMPORARY DUCTWORK, ETC. AS NECESSARY TO PROVIDE UNINTERRUPTED SERVICE TO AREAS OUTSIDE OF THE SCOPE OF WORK.
- PROVIDE FRAMED 1/2" X 1/2" BIRD SCREEN AT ALL DUCTS TERMINATING WITHOUT AN AIR DEVICE. AT INDOOR FACE OF LOUVERS, AND AT UNDUCTED AIRFLOW OPENINGS AT EQUIPMENT.

GENERAL NOTES - DEMOLITION SHEETS

- EXISTING CONDITIONS INDICATED ON DRAWINGS HAVE BEEN TAKEN FROM AVAILABLE DESIGN DOCUMENTS AND FIELD OBSERVATIONS. CONTRACTOR IS RESPONSIBLE FOR VERIFYING ALL EXISTING CONDITIONS PRIOR TO PRICING AND COMMENCING WORK. NOTIFY ENGINEER OF RECORD OF ANY SIGNIFICANT DEVIATIONS OF EXISTING CONDITIONS FROM DRAWINGS THAT IMPACT NEW WORK.
- DEMOLITION SHALL OCCUR AS PART OF THE NOTED SCOPE FOR THAT PHASE. REMOVE ONLY THE WORK SERVING THE AREA OF DEMOLITION AND RETAIN ALL SERVICES PASSING THROUGH THAT SERVE OUT OF SCOPE AREAS.
- CONTRACTOR IS RESPONSIBLE FOR PROVIDING ADDITIONAL VALVES, TAPS, TEMPORARY DUCTWORK, ETC. AS NECESSARY TO PROVIDE UNINTERRUPTED SERVICE TO AREAS OUTSIDE OF THE SCOPE OF WORK.

ELECTRICAL GENERAL NOTES

- PROVIDE TEMPORARY POWER, LIGHTING, AND HEATING AS REQUIRED FOR CONSTRUCTION. COORDINATE WITH THE GENERAL CONTRACTOR AND OTHER TRADES.
- FIRE SEAL ALL PENETRATIONS THROUGH FIRE RATED WALLS, CEILING AND FLOORS.
- UTILIZE EXISTING CONCEALED CONDUIT AND FLUSH MOUNTED BOXES WHERE POSSIBLE.

PROJECT DESIGN CRITERIA

LOCATION:	SHELTON, NE
CITY/STATE:	SHELTON, NE
APPLICABLE CODES:	2018 IPC 2018 IMC 2018 UPC 2018 IFGC 2018 IECC 2017 NEC
LATITUDE:	40.77
ELEVATION:	2,027 FT. ABOVE SEA LEVEL
ASHRAE DESIGN CONDITIONS:	95.5/74.2° F 99.6% DB (HEATING) -3.0° F

ROOF TOP SCHEDULE NOTES

- ALL UNITS TO BE ORIENTED WITH BOTTOM SUPPLY AND RETURN CONNECTIONS. PROVIDE TRANSITION ROOF CURB.
- ALL UNITS ARE TO HAVE ECONOMIZER AND POWER EXHAUST.
- AMBIENT OUTDOOR AIR CONDITIONS ARE 95°F FOR SUMMER AND -10°F FOR WINTER.
- EXISTING RTU-9 IS AN 8-TON AAOB MODEL. COORDINATE TRANSITION ROOF CURB FOR EXISTING ROOF CURB.
- EXISTING RTU-14 IS CARRIER MODEL 50TFF009-501. COORDINATE TRANSITION ROOF CURB FOR EXISTING ROOF CURB.

MECHANICAL ABBREVIATIONS

AHU-XX	AIR HANDLING UNIT, XX=UNIT NUMBER
ARCH	APPROX ARCHITECTURAL
BLDG	BUILDING
BOD	BOTTOM OF DUCT
BOP	BOTTOM OF PIPE
BTU	BRITISH THERMAL UNIT
BTU/H	BTU PER HOUR
CFM	CUBIC FEET PER MINUTE
CU-XX	CONDENSING UNIT, XX=UNIT NUMBER
DEG	DEGREE
DEMO	DEMOLITION
DIAM	DIAMETER
DN	DOWN
DWG	DRAWING
FFM	FEET PER MINUTE
FOOT	FEET OR FOOT
G	NATURAL GAS
GAL	GALLON
GPH	GALLONS PER HOUR
GPM	GALLONS PER MINUTE
HVAC	HEATING, VENTILATING, AND AIR CONDITIONING
ID	INSIDE DIAMETER
INCH	INCH
KV	KILOVOLT
KW	KILOWATT
LB	POUND
LTG	LIGHTING
MAX	MAXIMUM
MFR	MANUFACTURER
MIN	MINIMUM
MTR	MOTOR
MECH	MECHANICAL
NOM	NOMINAL
NTS	NOT TO SCALE
OBDD	OPPOSED BLADE DAMPER OUTSIDE DIAMETER
PSI	POUNDS PER SQUARE INCH
PWR	POWER
QTY	QUANTITY
RA	RETURN AIR
RPM	REVOLUTIONS PER MINUTE
RTU	RETURN ROOF TOP UNIT, XX=UNIT NUMBER
RTU-XX	RETURN ROOF TOP UNIT, XX=UNIT NUMBER
SA	SUPPLY AIR
SD	SMOKE DAMPER
SEC	SECOND (SECONDARY)
SHT	SHEET
SQ	SQUARE
SS	STAINLESS STEEL
STD	STANDARD
SWBD	SWITCHBOARD
TEMP	TEMPERATURE
TSTAT	THERMOSTAT
TYP	TYPICAL
UG	UNDERGROUND
UTIL	UTILITY
VOL	VOLUME
W/	WITH
W/O	WITHOUT
WG	WATER GAUGE
WT	WEIGHT
XA	EXHAUST AIR
XFMR	TRANSFORMER

ELECTRICAL ABBREVIATIONS

A	AMPERES
AHU	AIR HANDLING UNIT
C	CONDUIT
F OR FRAC	FRACTIONAL
GND	GROUND
HPF	HIGH POWER FACTOR
HZ	HERTZ
KVA	KILOVOLT AMPERES
KW	KILOWATT
MAX	MAXIMUM
MIN	MINIMUM
NEC	NATIONAL ELECTRICAL CODE
P	POLE
RTU	ROOF TOP UNIT
TYP	TYPICAL
V	VOLTS
W	WATT
WP	INDICATES WEATHERPROOF
XFMR	TRANSFORMER

SECTION 26 0537 - BOXES

- GENERAL REQUIREMENTS**
 - PROVIDE ALL BOXES, FITTINGS, SUPPORTS, AND ACCESSORIES REQUIRED FOR A COMPLETE RACEWAY SYSTEM AND TO ACCOMMODATE DEVICES AND EQUIPMENT TO BE INSTALLED.
 - PROVIDE PRODUCTS LISTED, CLASSIFIED, AND LABELED AS SUITABLE FOR THE PURPOSE INTENDED.
 - WHERE BOX SIZE IS NOT INDICATED, SIZE TO COMPLY WITH NFPA 70, BUT NOT LESS THAN APPLICABLE MINIMUM SIZE REQUIREMENTS SPECIFIED.
 - PROVIDE GROUNDING TERMINALS WITHIN BOXES WHERE EQUIPMENT GROUNDING CONDUCTORS TERMINATE.
 - USE NEMA OS1 SHEET STEEL BOXES FOR DRY LOCATION, COMPLYING WITH UL 514A.
 - USE NEMA FB1 CAST IRON BOXES OR CAST ALUMINUM BOXES FOR DAMP OR WET LOCATIONS UNLESS OTHERWISE INDICATED OR REQUIRED. COMPLYING WITH UL 514A. FURNISH WITH COMPATIBLE WEATHERPROOF GASKETED COVERS.
 - DO NOT USE "THROUGH-WALL" BOXES DESIGNATED FOR ACCESS FROM BOTH SIDES OF WALL.
 - BOXES FOR SUPPORTING LUMINAIRES AND CEILING FANS, LISTED AS SUITABLE FOR THE TYPE AND WEIGHT OF LOAD TO BE SUPPORTED.
 - MINIMUM BOX SIZE, UNLESS OTHERWISE INDICATED:
 - WIRING DEVICES AND COMMUNICATIONS SYSTEMS OUTLETS, 4 INCH SQUARE BY 2-1/8 INCH DEEP (100 BY 54MM) TRADE SIZE, UNLESS NOTED OTHERWISE.
 - CEILING OUTLETS, 4 INCH OCTAGONAL, OR SQUARE BY 2-1/8 INCH DEEP (100 BY 54MM) TRADE SIZE.
- CABINETS AND ENCLOSURES, INCLUDING JUNCTION AND PULL BOXES LARGER THAN 100 CUBIC INCHES**
 - COMPLY WITH NEMA 250, AND LIST AND LABEL AS COMPLYING WITH UL 50 AND UL 50E, OR UL 508A.
- BOX LOCATIONS**
 - LOCATE BOXES SO THAT WALL PLATES DO NOT SPAN DIFFERENT BUILDING FINISHES.
 - LOCATE BOXES SO THAT WALL PLATES DO NOT CROSS MASONRY JOINTS.
 - UNLESS OTHERWISE INDICATED, WHERE MULTIPLE OUTLET BOXES ARE INSTALLED AT THE SAME LOCATION AT DIFFERENT MOUNTING HEIGHTS, INSTALL ALONG A COMMON VERTICAL CENTER LINE.
 - DO NOT INSTALL FLUSH MOUNTED BOXES ON OPPOSITE SIDES OF WALLS BACK-TO-BACK. PROVIDE MINIMUM 24 INCHES HORIZONTAL SEPARATION UNLESS OTHERWISE NOTED.
 - ACOUSTIC-RATED WALLS: DO NOT INSTALL FLUSH MOUNTED BOXES ON OPPOSITE SIDES OF WALLS BACK-TO-BACK. PROVIDE MINIMUM 24 INCHES HORIZONTAL SEPARATION.
 - FIRE RESISTANCE RATED WALLS, INSTALL FLUSH MOUNTED BOXES SUCH THAT THE REQUIRED FIRE RESISTANCE WILL NOT BE REDUCED.

SECTION 26 0553 - IDENTIFICATION FOR ELECTRICAL SYSTEMS

PROVIDE ENGRAVED THREE-LAYER LAMINATED PLASTIC NAME PLATES WITH WHITE LETTERS ON BLACK BACKGROUND FOR EACH PANELBOARD, SWITCHBOARD AND BREAKERS, ENCLOSED SWITCH, LIGHTING CONTROL PANELS, OR MOTOR CONTROLLER.

SECTION 26 2726 - WIRING DEVICES

- RECEPTACLES**

DEVICES SHALL BE AS FOLLOWS:

GENERAL CONVENIENCE RECEPTACLES SHALL BE: GRAY, 20 AMPERE, 125 VOLT, 3-WIRE GROUNDING TYPE, DUPLEX SPECIFICATION GRADE RECEPTACLES WITH U-SHAPED SLOT FOR GROUNDING PRONG.

PROVIDE CLASS A, 20 AMP GROUND FAULT CIRCUIT INTERRUPTER (GFCI) TYPE DUPLEX RECEPTACLES WHERE NOTED ON DRAWINGS. PROVIDE WEATHER RESISTANT DEVICES, AS REQUIRED BY CODE.
- DEVICE PLATES**

WEATHERPROOF DEVICE PLATES SHALL BE GASKETED, CAST ALUMINUM. PROVIDE WHILE-IN-USE RATED COVERS, WHERE REQUIRED BY THE NEC.

SECTION 26 2813 - FUSES

- COORDINATION**
 - COORDINATE FUSE REQUIREMENTS ACCORDING TO MANUFACTURERS' RECOMMENDATIONS AND NAMEPLATE DATA FOR ACTUAL EQUIPMENT TO BE INSTALLED.
- APPLICATIONS**
 - FEEDERS:
 - FUSIBLE SWITCHES UP TO 600 AMPERES: CLASS RK1, TIME-DELAY.
 - FUSIBLE SWITCHES LARGER THAN 600 AMPERES: CLASS L, TIME-DELAY.
 - GENERAL PURPOSE BRANCH CIRCUITS: CLASS RK1, TIME-DELAY.
 - INDIVIDUAL MOTOR BRANCH CIRCUITS: CLASS RK1, TIME DELAY.
 - PRIMARY PROTECTION FOR CONTROL TRANSFORMERS: CLASS CC, TIME-DELAY.
- FUSES**
 - PROVIDE PRODUCTS LISTED, CLASSIFIED, AND LABELED AS SUITABLE FOR THE PURPOSE INTENDED.
 - UNLESS SPECIFICALLY INDICATED TO BE EXCLUDED, PROVIDE FUSES FOR ALL FUSIBLE EQUIPMENT AS REQUIRED FOR A COMPLETE OPERATING SYSTEM.
 - VOLTAGE RATINGS: SUITABLE FOR CIRCUIT VOLTAGE.
- PROVIDE THE FOLLOWING ACCESSORIES WHERE INDICATED OR WHERE REQUIRED TO COMPLETE INSTALLATION.**
 - FUSEHOLDERS: COMPATIBLE WITH INDICATED FUSES.
 - FUSE REDUCERS: FOR ADAPTING INDICATED FUSES TO PERMIT INSTALLATION IN SWITCH DESIGNED FOR FUSES WITH LARGER AMPERE RATINGS.
 - PROVIDE THREE (3) SPARE FUSES FOR EACH SIZE AND TYPE OF FUSE USED ON PROJECT.

SECTION 26 2818 - ENCLOSED SWITCHES

SAFETY SWITCHES SHALL BE NEMA HEAVY DUTY TYPE HD AND UNDERWRITERS' LABORATORIES LISTED. ALL SWITCHES SHALL HAVE BLADES WHICH ARE FULLY VISIBLE IN THE OFF POSITION WHEN THE DOOR IS OPEN. SWITCHES SHALL BE OF DEAD-FRONT CONSTRUCTION WITH PERMANENTLY ATTACHED ARC SUPPRESSORS HINGED OR OTHERWISE ATTACHED TO PERMIT EASY ACCESS TO LINE-SIDE LIGS WITH OUT REMOVAL OF THE ARC SUPPRESSOR. LIGS SHALL BE UL LISTED FOR COPPER AND/OR ALUMINUM CABLE AND FRONT REMOVABLE. ALL CURRENT CARRYING PARTS SHALL BE PLAYED BY ELECTROLYTIC PROCESSES. PROVIDE ADDITIONAL ACCESSORIES, AS NOTED ON THE DRAWINGS.

ELECTRICAL SPECIFICATIONS

SECTION 26 0101 - GENERAL ELECTRICAL REQUIREMENTS

- RULES AND REGULATIONS**

ALL WORK, MATERIALS, AND MANNER OF PLACING MATERIAL OF THIS CONTRACT SHALL BE IN STRICT ACCORDANCE WITH THE LATEST REQUIREMENTS OF THE NATIONAL FIRE PROTECTION ASSOCIATION (SEE PARTICULARLY PAPERS 101, 70, AND 90A) AND WITH THE MUNICIPAL AND STATE LAWS AND ORDINANCES RELATING TO THIS WORK. ALL ELECTRICAL MATERIALS USED IN THIS WORK SHALL BE APPROVED BY THE UNDERWRITERS' LABORATORIES AND SHALL BEAR THEIR LABEL OF APPROVAL. IN EVENT OF CONFLICT BETWEEN THE PLANS AND/OR SPECIFICATIONS AND GOVERNING LAWS OR ORDINANCES, THE MORE STRINGENT SHALL SUPERSEDE.
- PERMITS, LICENSES AND FEES**

THE CONTRACTOR SHALL FAMILIARIZE HIMSELF WITH ALL REQUIREMENTS AS TO PERMITS, LICENSES, FEES, CODES, AND ORDINANCES AND ARRANGE TO COMPLY WITH THEM. ALL PERMITS, LICENSES, FEES, AND INSPECTIONS REQUIRED FOR THE WORK UNDER THIS CONTRACT SHALL BE OBTAINED AND PAID FOR BY THE CONTRACTOR UNLESS OTHERWISE SPECIFIED.
- GENERAL REQUIREMENTS**

SEE DIVISION I PROJECT MANUAL OR ARCHITECTURAL AND CIVIL DRAWINGS FOR GENERAL REQUIREMENTS, INCLUDING BUT NOT LIMITED TO ALTERNATE BID ITEMS, ADMINISTRATIVE REQUIREMENTS, PROJECT REQUIREMENTS, AND CLOSEOUT SUBMITTALS.
- WARRANTY**

THE CONTRACTOR SHALL WARRANT ALL MATERIAL AND WORKMANSHIP UNDER THIS CONTRACT FOR A PERIOD OF ONE YEAR FROM DATE OF RECEIPT OF WRITTEN ACCEPTANCE, UNLESS NOTED OTHERWISE. HE SHALL REPAIR OR REPLACE, FREE OF CHARGE, ANY APPARATUS WHICH SHALL BE DEFECTIVE DURING THAT PERIOD OF TIME, WHICH IS DEFECTIVE DUE TO FAULTY MATERIAL OR WORKMANSHIP.
- SHOP DRAWINGS**

THE CONTRACTOR SHALL SUBMIT FIVE (5) COPIES OF SHOP DRAWINGS AND PRODUCT DATA TO THE ARCHITECT/ENGINEER FOR APPROVAL OR SUBMIT DIGITAL INFORMATION ON A USB FLASH DRIVE OR OTHER APPROVED DIGITAL DOCUMENTING SYSTEM. STAMP, DATE, AND SIGN EACH SUBMITTAL TO INDICATE SUBMITTAL IS IN CONFORMANCE WITH REQUIREMENTS OF THE CONTRACT DOCUMENTS. SHOP DRAWINGS SHALL BE SUBMITTED FOR THE FOLLOWING ITEMS:

 - WIRING DEVICES AND COVER PLATES
 - ENCLOSED SWITCHES

THE ARCHITECT/ENGINEER SHALL BE THE SOLE AND FINAL JUDGE AS TO THE SUITABILITY OF ITEMS SUBSTITUTED FOR THOSE SPECIFIED. THE ENTIRE COST OF ALL CHANGES OF ANY TYPE DUE TO EXTRA COSTS FOR MATERIALS SPECIFIED SHALL BE BORNE BY THE CONTRACTOR AT NO SUBSTITUTION.
- RECORD DRAWINGS**

SUBMIT A COMPLETE SET OF "AS-BUILT" RECORD DRAWINGS, THAT INCLUDES ALL ADDENDUMS, APPROVED CHANGE ORDERS, AND FIELD MODIFICATIONS THAT WERE MADE TO THE ORIGINAL CONSTRUCTION DOCUMENTS. RECORD ALL REVISIONS IN RED INK.

SECTION 26 0501 - MINOR ELECTRICAL DEMOLITION

THE ELECTRICAL CONTRACTOR SHALL REMOVE ALL ELECTRICAL EQUIPMENT, WIRING DEVICES, LIGHTING FIXTURES, IDENTIFIED HARDWARE, ASSOCIATED WIRING, AND CONDUIT IN ALL AREAS OF THE BUILDING UNDER GOING DEMOLITION AS A PART OF THIS PROJECT. ELECTRICAL CIRCUITS SHALL BE REMOVED TO SOURCE OF SUPPLY AND SHALL BE LEFT IN A SAFE CONDITION AND ALL WORK SHALL COMPLY WITH THE NATIONAL ELECTRICAL CODE. ELECTRICAL DEMOLITION WORK SHALL BE COORDINATED WITH THE GENERAL CONTRACTOR TO ENSURE THE SAFETY OF ALL WORKERS, OTHER PERSONNEL, AND PUBLIC FROM ANY HAZARD WITH RESPECT TO THE ELECTRICAL SYSTEM. PROVIDE BLANK COVER PLATES ON ALL ABANDONED BOXES.

COORDINATE ALL DOWNTIMES OF ELECTRICAL SYSTEMS WITH THE OWNER, UTILITY COMPANIES, AND LOCAL FIRE DEPARTMENT.

SECTION 26 0519 - CONDUCTORS AND CABLES

ALL WIRE AND CABLE SHALL BE SOFT DRAWN, COPPER WIRE WITH 600 VOLT INSULATION. WIRE AND CABLE SHALL BE TYPE THHN/THWN UNLESS OTHERWISE NOTED.

NO WIRES SMALLER THAN #12 SHALL BE USED, UNLESS NOTED OTHERWISE, EXCEPT #14 AWG MAY BE USED FOR CONTROL WIRING. ALL WIRING SHALL BE COLOR CODED PER N.E.C. ARTICLE 210-4. SPECIAL SYSTEM WIRE SHALL BE OF THE TYPE AND SIZE SPECIFIED ELSEWHERE IN THIS SPECIFICATION OR SHOWN ON THE DRAWINGS. ALL WIRE #10 AWG AND SMALLER SHALL BE SOLID COPPER AND ALL WIRE #8 AWG AND LARGER SHALL BE STRANDED COPPER WIRE.

THE USE OF MC OR AC CABLE IS PROHIBITED.

SECTION 26 0526 - GROUNDING AND BONDING

ALL NEUTRAL CONDUCTORS, CONDUIT SYSTEMS, CABINETS, EQUIPMENT, MOTOR FRAMES, AND OTHER ELECTRICAL EQUIPMENT SHALL BE GROUNDED AND BONDED IN ACCORDANCE WITH N.E.C. AND MUNICIPAL CODES AND ORDINANCES. PROVIDE A GREEN INSULATED WIRING GROUNDING CONDUCTOR IN ALL CONDUITS. SIZE OF GROUNDING CONDUCTOR SHALL BE IN ACCORDANCE WITH THE NEC. INCREASE SIZE AS REQUIRED FOR VOLTAGE DROP.

SECTION 26 0529 - HANGERS AND SUPPORTS

PROVIDE ALL REQUIRED HANGERS, SUPPORTS, ANCHORS, FASTENERS, ETC., AS REQUIRED TO SECURE AND SUPPORT RACEWAYS AND EQUIPMENT, IN ACCORDANCE WITH THE NEC. DO NOT USE WIRE, CHAIN, PERFORATED PIPE STRAP, WOOD, POWDER ACTUATED OR RED ANCHORS FOR PERMANENT SUPPORTS, UNLESS NOTED OTHERWISE. DO NOT SUPPORT FROM PIPING OR HVAC DUCTWORK. ALL HANGERS, SUPPORTS, ANCHORS, FASTENERS, ETC., SHALL BE GALVANIZED AND UL LISTED FOR THE APPLICATION.

SECTION 26 0534 - CONDUIT

ALL WIRING SHALL BE INSTALLED IN EMT CONDUIT RACEWAYS UNLESS OTHERWISE INDICATED HEREIN. ALL CONDUIT RUNS SHOWN ARE DIAGRAMMATIC. EXACT LOCATIONS SHALL BE DETERMINED IN THE FIELD. ALL RACEWAYS SHALL BE SIZED PER THE N.E.C. NO CONDUIT SMALLER THAN 3/4 INCH SHALL BE PERMITTED FOR POWER DISTRIBUTION WIRING, EXCEPT 1/2" CONDUIT MAY BE USED FOR EXIT LIGHTS. SWITCH LEADS, FRACTIONAL HORSEPOWER EQUIPMENT, AND WHERE NOTED ON THE DRAWINGS OR IN OTHER SPEC. SECTIONS, FLEXIBLE CONDUIT, 3/8" MINIMUM SIZE, MAY BE USED FOR FUTURE WHIPS. ALL WIRING INSTALLED BELOW CONCRETE SLABS ON GRADE, ALL ABOVE GRADE EXTERIOR WIRING, AND ALL WIRING EXPOSED TO MOISTURE OR PHYSICAL DAMAGE SHALL BE INSTALLED IN RIGID STEEL CONDUIT OR INTERMEDIATE METAL, ALL EXTERIOR UNDERGROUND WIRING TO BE INSTALLED IN SCHEDULE 40 OR SCHEDULE 80 RIGID PVC CONDUIT UNLESS OTHERWISE NOTED. ALL MOTOR CONNECTIONS (24 INCH MAXIMUM LENGTH) TO BE MADE WITH FLEXIBLE CONDUIT. USE LIGHTDUTY FLEXIBLE METAL CONDUIT IN DAMP AND WET LOCATIONS. ALL OTHER WIRING SHALL BE INSTALLED IN THIN WALL CONDUIT (E.M.T.). ALL STEEL COMPRESSION OR SET SCREW FITTINGS SHALL BE USED.

CONDUITS SHALL BE INSTALLED CONCEALED IN OR ABOVE CEILING OR BELOW CONCRETE FLOORS AND WITHIN WALLS. NO RACEWAY LARGER THAN 3/4 INCH SHALL BE INSTALLED THROUGH CONCRETE SLABS ON GRADE OR IN CONCRETE. INSTALLATION IN REINFORCED CONCRETE SHALL COMPLY WITH AMERICAN CONCRETE INSTITUTION STANDARD NO. 318. EXPOSED CONDUIT WILL BE ALLOWED ONLY OVERHEAD IN ROOMS WITH UNFINISHED CEILINGS OR DROP CEILING. ON WALL FOR CONNECTION TO SURFACE-MOUNTED PANELBOARDS OR SWITCHBOARDS OR CABINETS, IN ELECTRICAL EQUIPMENT ROOMS, AND WHERE NOTED ON THE PLANS.

SUPPORT CONDUITS IN ACCORDANCE WITH THE NEC AND SPEC. SECTION 26 0529. DO NOT SUPPORT CONDUITS FROM HVAC DUCTWORK OR PIPING. PROVIDE EXPANSION FITTINGS, FIRESTOPPING, MODULAR SEALS, SLEEVES, FIRESTOPPING, WARNING TAPE, PULL STRINGS IN EMPTY CONDUITS, ETC. AS REQUIRED FOR A COMPLETE CONDUIT AND RACEWAY SYSTEM.

ROOF TOP UNIT SCHEDULE

MARK	BLOWER MOTOR HP	MOTOR TYPE	TOTAL E.S.P.	ELECTRICAL DATA				NATURAL GAS HEATING				COOLING				LENNOX MODEL					
				VOLTS	PHASE	UNIT MCA	UNIT MOP	STAGES	INPUT (MBH)	OUTPUT (MBH)	EAT	LAT	STAGES	COMP #	EAT (MBH)		COIL LAT WB	SENS (MBH)	TOTAL (MBH)	EER	
RTU-9	3.0	BELT DRIVE	1.00	208/3/60	49	60	800	3200	2	180	144	47	89	2	2	80/67	57.1	62.9	88.9	12.2	LGH102H48M
RTU-14	3.0	BELT DRIVE	1.00	208/3/60	49	60	800	3200	2	130	104	47	77	2	2	80/67	57.1	62.9	88.9	12.2	LGH102H48S

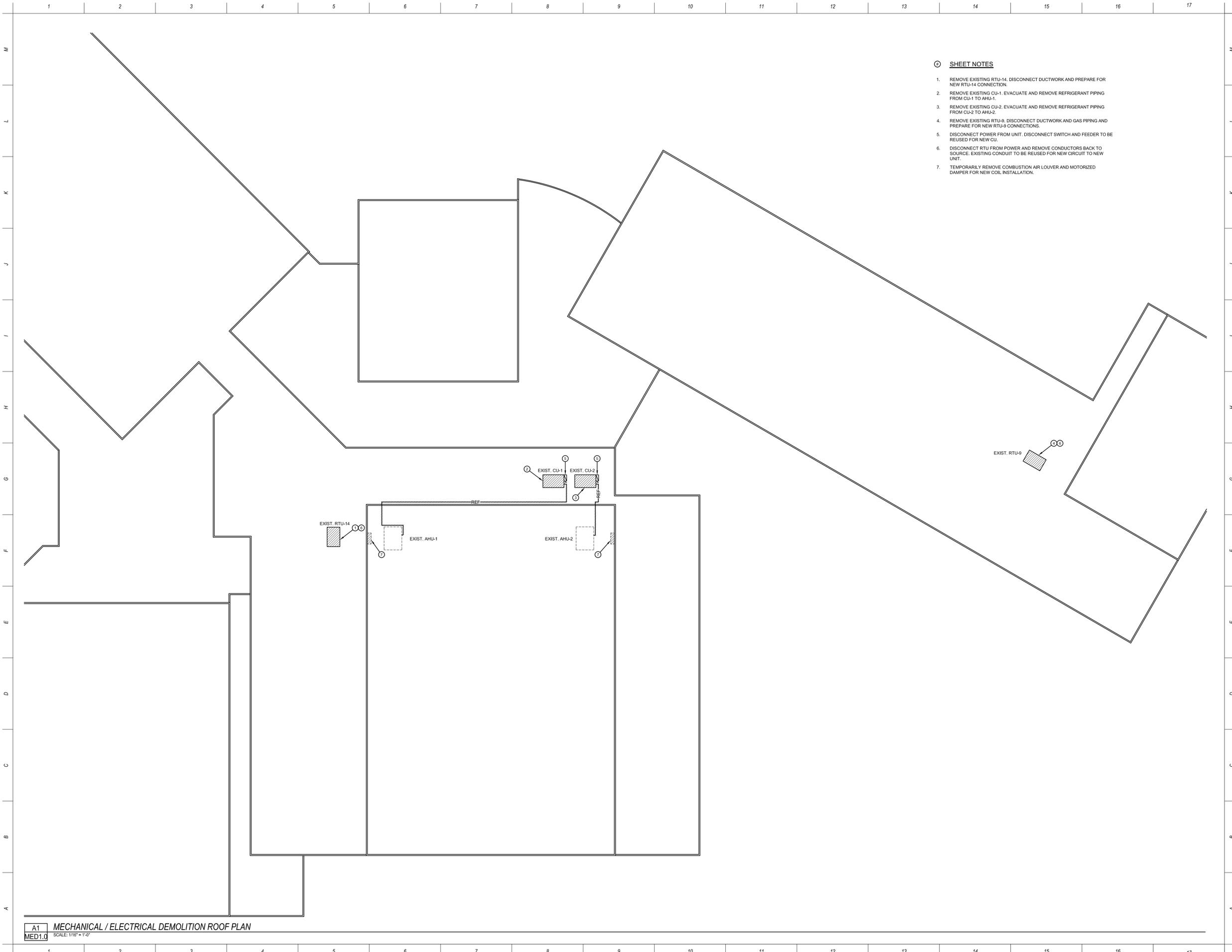
MECHANICAL SPECIFICATION

SECTIONS 22 & 23 0000 - BASIC MATERIAL AND METHODS

- THE WORK IN THIS CONTRACT INVOLVES THE INSTALLATION OF NEW WORK OR THE ALTERATION OF EXISTING WORK IN AN EXISTING BUILDING. IT SHALL BE THIS CONTRACTOR'S RESPONSIBILITY TO VISIT THE SITE SO THAT HE MAY ASCERTAIN ALL EXISTING CONDITIONS WHICH MAY AFFECT THE WORK UNDER HIS CONTRACT. NO ADDITIONAL COMPENSATION WILL BE GRANTED FOR ADDITIONAL WORK REQUIRED BY THIS CONTRACTOR FOR HIS FAILURE TO VISIT THE JOB SITE AND DETERMINE EXISTING CONDITIONS. THIS CONTRACTOR SHALL PROVIDE ALL LABOR AND MATERIALS REQUIRED TO COMPLETE THE PLANS AND SPECIFICATIONS FOR A READY TO OPERATE INSTALLATION.
- ALL WORK UNDER THIS SECTION SHALL BE DONE IN ACCORDANCE WITH THE BEST MODERN PRACTICE USING FIRST GRADE EQUIPMENT AND OF MATERIAL NEW AND PREVIOUSLY UNUSED UNLESS SPECIFIED OTHERWISE IN THESE SPECIFICATIONS OR NOTED OTHERWISE ON PLANS.
- ANY DAMAGE CAUSED BY THE CONTRACTOR TO BUILDING STRUCTURE, PIPING, EQUIPMENT, OR WIRING AS A RESULT OF THE INSTALLATION SHALL BE REPAIRED BY SKILLED MECHANICS OF THE TRADE INVOLVED TO THE SATISFACTION OF THE ENGINEER.
- THE CONTRACTOR SHALL BE TOTALLY RESPONSIBLE FOR HIS PORTION OF THE WORK FROM THE DATE OF HIS CONTRACT UNTIL FINAL ACCEPTANCE OF THE BUILDING BY THE OWNER AND MUST REPAIR ALL DAMAGE SUSTAINED WITHOUT COST TO THE OWNER REGARDLESS OF CAUSE.
- ANY CONFLICT NOTED BETWEEN (1) THE CONTRACT DOCUMENTS (2) BETWEEN CONTRACT DOCUMENTS AND CODES OR ORDINANCES, OR (3) BETWEEN THE CONTRACT DOCUMENTS AND MANUFACTURER'S INSTALLATION RECOMMENDATIONS SHALL BE IMMEDIATELY BROUGHT TO THE ATTENTION OF THE ENGINEER FOR CLARIFICATION. IF CONFLICTS ARE DISCOVERED PRIOR TO BIDDING AND THERE IS NOT SUFFICIENT TIME TO OBTAIN A CLARIFICATION FROM THE ENGINEER PRIOR TO BIDDING, THE CONTRACTOR SHALL BID THE LARGER QUANTITY OR BETTER QUALITY OF MATERIALS. ANY CONFLICTS SHALL BE BROUGHT TO THE ATTENTION OF THE ENGINEER WHEN DISCOVERED AND BEFORE INSTALLATION.
- ALL WORK SHALL BE PERFORMED AND INSTALLED IN STRICT ACCORDANCE WITH ALL APPLICABLE RULES AND REGULATIONS OF CITY, COUNTY, STATE, FEDERAL GOVERNMENTS, ALL LOCAL UTILITY COMPANIES OR OTHER AUTHORITIES HAVING LAWFUL JURISDICTION, AND THE CONTRACTOR SHALL BE RESPONSIBLE FOR SUCH COMPLIANCE.
- THE CONTRACTOR SHALL COMPLY WITH ALL LOCAL REQUIREMENTS IN REGARD TO OBTAINING THE NECESSARY PERMITS, LICENSES, FEES, AND INSPECTIONS. ALL PERMITS, LICENSES, AND INSPECTIONS SHALL BE OBTAINED AND PAID FOR BY THE CONTRACTOR UNLESS OTHERWISE SPECIFIED.
- EACH CONTRACTOR SHALL BE RESPONSIBLE FOR ALL CUTTING AND PATCHING REQUIRED FOR HIS WORK. PATCHING SHALL BE DONE IN A NEAT WORKMANLIKE MANNER BY CRAFTSMEN SKILLED IN THE TRADE INVOLVED AND SHALL BE PREPARED TO RECEIVE PAINT. PIPE OPENINGS THROUGH FLOORS MAY BE DRILLED UP TO 1" BUT SHALL BE CORED OVER 1".
- THE CONTRACTOR SHALL SUBMIT AN ELECTRONIC COPY OF SHOP DRAWINGS OF ALL ITEMS OF EQUIPMENT LISTED IN THIS SPECIFICATION AND ON THE DRAWINGS.
- IT SHALL BE THE RESPONSIBILITY OF THIS CONTRACTOR TO MAINTAIN THE FIRE AND SMOKE INTEGRITY OF ALL WALLS, CEILINGS, FLOORS, ETC., THROUGH WHICH HIS WORK PASSES THROUGH OR INTO. FIRE AND SMOKE BARRIERS SHALL BE PROVIDED IN AND AROUND AS REQUIRED BY CODES. WHERE HOLES ARE REQUIRED TO BE PATCHED, OR CONDUIT, PIPING, DUCTS, ETC., ARE REQUIRED TO BE PATCHED AROUND, IT SHALL BE FILLED WITH A MATERIAL THAT IS U.L. CLASSIFIED STANDARD 1479 FOR THIS USE AND FACTORY MUTUAL SYSTEM APPROVED. FIRE AND SMOKE STOPPAGE MATERIALS SHALL BE WATER BASED WITH INTUMESCENT PROPERTIES. MATERIAL MAY BE IN THE FORM OF CAULKING, PUTTY PADS OR WRAP STRIPS. MATERIALS SHALL BE INSTALLED IN ACCORDANCE TO MANUFACTURERS' AND UL STANDARDS. PRODUCT SHALL BE BY IPC (INTERNATIONAL PROTECTIVE COATINGS CORP.), 3M, OR NELSON "FIRE STOP".
- THE CONTRACTOR SHALL GUARANTEE ALL MATERIALS, WORKMANSHIP, AND SUCCESSFUL OPERATION OF ALL APPARATUS FURNISHED AND INSTALLED BY HIM FOR A PERIOD OF ONE (1) YEAR (UNLESS REQUIRED FOR A LONGER PERIOD OF TIME ELSEWHERE IN THIS CONTRACT) FROM DATE OF FINAL ACCEPTANCE OF THE WHOLE WORK AND SHALL GUARANTEE TO REPAIR OR REPLACE, AT HIS EXPENSE, ANY PART OF THE APPARATUS WHICH SHALL SHOW DEFECT DURING THE GUARANTEE PERIOD, PROVIDED SUCH DEFECT IS IN THE OPINION OF THE ENGINEER, DUE TO IMPERFECT MATERIAL OR WORKMANSHIP AND NOT DUE TO IMPROPER OPERATION.
- THE CONTRACTOR SHALL FURNISH (1) HARD COPY AND (2) ELECTRONIC COPY OF THE OPERATING AND MAINTENANCE MANUAL TO THE OWNER AFTER ALL TESTS AND ADJUSTMENTS HAVE BEEN MADE. FINAL PAYMENT WILL NOT BE MADE UNTIL THIS MANUAL HAS BEEN APPROVED BY THE ARCHITECT/ENGINEER AND DELIVERED TO THE OWNER. THE MANUAL SHALL INCLUDE:
 - START-UP AND SHUTDOWN PROCEDURE FOR ALL MECHANICAL EQUIPMENT.
 - ONE COPY OF EACH APPROVED SHOP DRAWING.
 - MANUFACTURER'S MANUAL AND PARTS LIST.
 - INDEX AND BINDER.
 - COMPLETE O & M MANUALS AND AS-BUILT DRAWINGS AS VERIFIED BY THE DESIGNER OF RECORD SHALL BE PROVIDED UPON COMPLETION OF THE PROJECT. ALSO ANY SPECIAL TOOLS (I.E. TAB VALVE CHARTS, INSTALLED EQUIPMENT BALANCING TOOLS, FAUCET WRENCHES, ACCESS PANEL KEYS, ETC.) SHALL BE PROVIDED TO THE OWNER UPON COMPLETION.

SECTION 22 0000 - PLUMBING

- THE PLANS INDICATE THE GENERAL ARRANGEMENT OF EXISTING PIPING AND UTILITIES. THE LOCATIONS OF LINES ARE APPROXIMATE ONLY. EXACT LOCATIONS SHALL BE DETERMINED IN THE FIELD BY THE CONTRACTOR. IN THE EVENT IT SHOULD BECOME NECESSARY TO CHANGE THE LOCATION OF ANY WORK DUE TO THE BUILDING CONSTRUCTION, ETC., THE CONTRACTOR SHALL SECURE APPROVAL FROM THE ENGINEER BEFORE MAKING THE CHANGES. NO CHANGES SHALL BE MADE WITHOUT FIRST SECURING APPROVAL.
- GAS PIPING ABOVE GROUND SHALL BE SCHEDULE 40 BLACK STEEL PIPE WITH THREADED BLACK MALLEABLE IRON FITTINGS FOR PIPE AND FITTINGS 1-1/2" OR SMALLER AND FORGED BUTT WELDED FITTING FOR PIPE AND FITTINGS 2" AND LARGER. ALL PIPING CONCEALED IN WALLS, PARTITIONS AND CEILING SPACES (EXCEPT LAY IN CEILING) MAY BE SCHEDULED SHALL HAVE WELDED JOINTS. SHUTOFF VALVE SHALL BE CSA RATED BALL VALVE, PROVIDE DIET LEG, AND UNIONS AT ALL APPLIANCES AND EQUIPMENT. WHERE FLEXIBLE CONNECTIONS ARE REQUIRED, THEY SHALL BE CSA APPROVED.
- ALL NEW PIPING SHALL BE TESTED. PIPE SHALL BE TESTED AS FOLLOWS.
 - NEW GAS PIPING INSIDE OF BUILDING SHALL BE TESTED WITH 60 PSI AIR AND A SOLUTION OF WARM SOAPY WATER.</

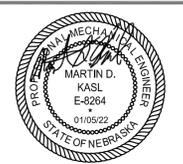


- SHEET NOTES**
1. REMOVE EXISTING RTU-14. DISCONNECT DUCTWORK AND PREPARE FOR NEW RTU-14 CONNECTION.
 2. REMOVE EXISTING CU-1. EVACUATE AND REMOVE REFRIGERANT PIPING FROM CU-1 TO AHU-1.
 3. REMOVE EXISTING CU-2. EVACUATE AND REMOVE REFRIGERANT PIPING FROM CU-2 TO AHU-2.
 4. REMOVE EXISTING RTU-9. DISCONNECT DUCTWORK AND GAS PIPING AND PREPARE FOR NEW RTU-9 CONNECTIONS.
 5. DISCONNECT POWER FROM UNIT. DISCONNECT SWITCH AND FEEDER TO BE REUSED FOR NEW CU.
 6. DISCONNECT RTU FROM POWER AND REMOVE CONDUCTORS BACK TO SOURCE. EXISTING CONDUIT TO BE REUSED FOR NEW CIRCUIT TO NEW UNIT.
 7. TEMPORARILY REMOVE COMBUSTION AIR LOUVER AND MOTORIZED DAMPER FOR NEW COIL INSTALLATION.



Shelton Public Schools HVAC Upgrades

210 9th St
Shelton, NE



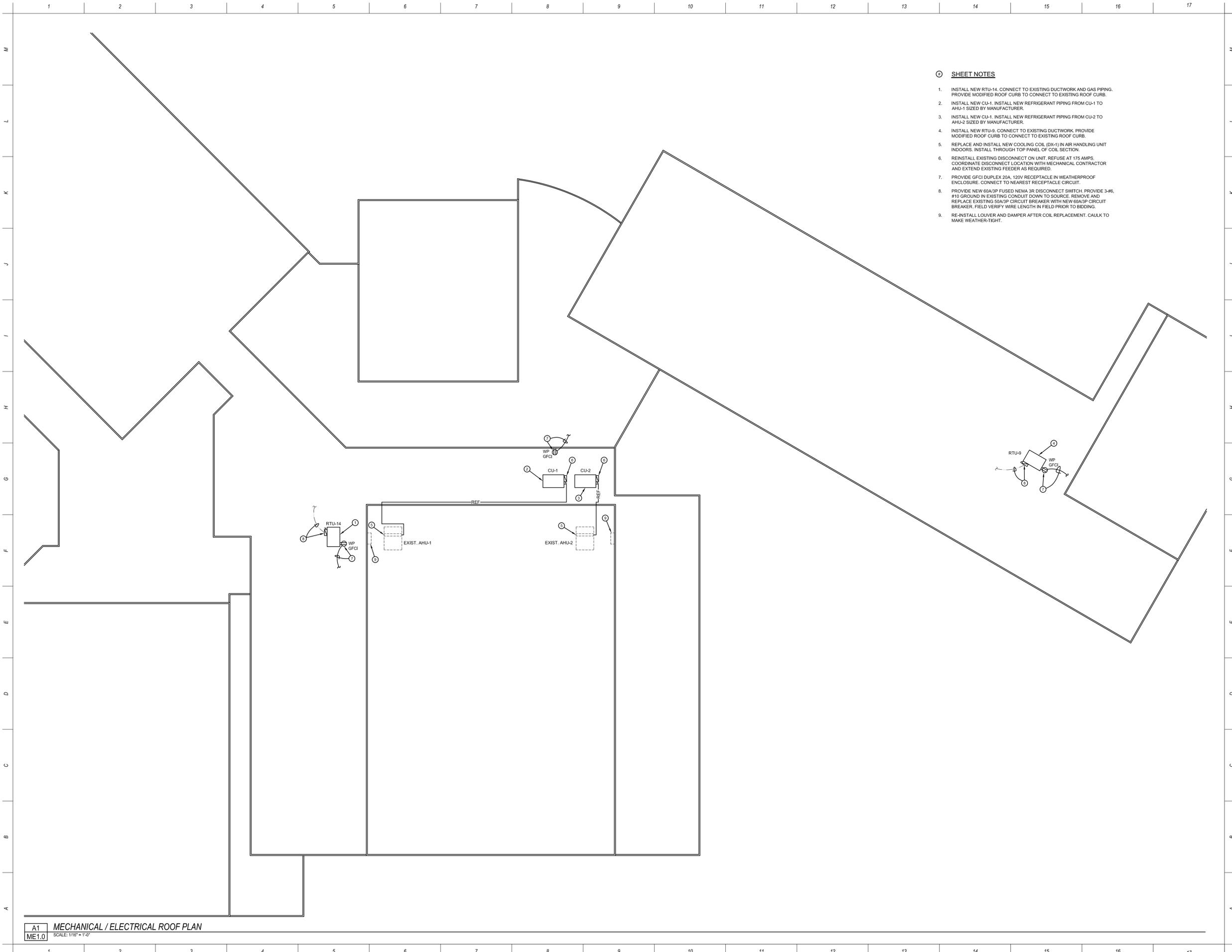
REV.	DESCRIPTION	DATE

PROJECT NUMBER:	2021-106
DATE:	JANUARY 5, 2022
DRAWN BY:	EAM
CHECKED BY:	MDK

SHEET NAME:
MECHANICAL / ELECTRICAL DEMOLITION ROOF PLAN

A1 MECHANICAL / ELECTRICAL DEMOLITION ROOF PLAN
MED1.0 SCALE: 1/16" = 1'-0"

SHEET NUMBER
MED1.0



SHEET NOTES

1. INSTALL NEW RTU-14. CONNECT TO EXISTING DUCTWORK AND GAS PIPING. PROVIDE MODIFIED ROOF CURB TO CONNECT TO EXISTING ROOF CURB.
2. INSTALL NEW CU-1. INSTALL NEW REFRIGERANT PIPING FROM CU-1 TO AHU-1 SIZED BY MANUFACTURER.
3. INSTALL NEW CU-2. INSTALL NEW REFRIGERANT PIPING FROM CU-2 TO AHU-2 SIZED BY MANUFACTURER.
4. INSTALL NEW RTU-9. CONNECT TO EXISTING DUCTWORK. PROVIDE MODIFIED ROOF CURB TO CONNECT TO EXISTING ROOF CURB.
5. REPLACE AND INSTALL NEW COOLING COIL (DX-1) IN AIR HANDLING UNIT INDOORS. INSTALL THROUGH TOP PANEL OF COIL SECTION.
6. REINSTALL EXISTING DISCONNECT ON UNIT. REFUSE AT 175 AMPS. COORDINATE DISCONNECT LOCATION WITH MECHANICAL CONTRACTOR AND EXTEND EXISTING FEEDER AS REQUIRED.
7. PROVIDE GFCI DUPLEX 20A, 120V RECEPTACLE IN WEATHERPROOF ENCLOSURE. CONNECT TO NEAREST RECEPTACLE CIRCUIT.
8. PROVIDE NEW 60A/3P FUSED NEMA 3R DISCONNECT SWITCH. PROVIDE 3-#6, #10 GROUND IN EXISTING CONDUIT DOWN TO SOURCE. REMOVE AND REPLACE EXISTING 50A/3P CIRCUIT BREAKER WITH NEW 60A/3P CIRCUIT BREAKER. FIELD VERIFY WIRE LENGTH IN FIELD PRIOR TO BIDDING.
9. RE-INSTALL LOUVER AND DAMPER AFTER COIL REPLACEMENT. CAULK TO MAKE WEATHER-TIGHT.



Shelton Public Schools HVAC Upgrades

210 9th St
Shelton, NE



REV.	DESCRIPTION	DATE

PROJECT NUMBER:	2021-106
DATE:	JANUARY 5, 2022
DRAWN BY:	EAM
CHECKED BY:	MDK

SHEET NAME:
MECHANICAL / ELECTRICAL ROOF PLAN



A1 ME1.0 MECHANICAL / ELECTRICAL ROOF PLAN
SCALE: 1/16" = 1'-0"

TEACHER'S CONTRACT

THIS CONTRACT is made by and between the Board of Education of Buffalo County School District No.19 referred to herein as the "Board" and "District" respectively, and **Marc Albrecht** a legally qualified teacher, referred to herein as the "Teacher".

WITNESSETH: The Board agrees to employ Teacher above named in the schools of the District for a school year, which shall begin on or about **August 12, 2022** and conclude on or about **May 19, 2023**. Teacher accepts such employment at a salary of **\$64,936** (Step 14/MA+18) under the following conditions:

FIRST: Teacher's compensation shall be payable in 12 equal installments. The first installment shall be payable on the 20th day of September and the remaining installments shall be payable on the 20th day of each month thereafter.

SECOND: Teacher will abide by the District's and Administration's policies, rules, regulations and directives. Teacher's duties are subject to assignment by the Administration. Teacher agrees to devote full time during days of school to his/her position in all respects and to perform the assigned duties diligently and faithfully to the best of his/her professional ability.

THIRD: In addition to the teaching duties set forth herein, Teacher may be assigned such "extra duty" assignments which shall be for such compensation as may be agreed upon by the District and the Teacher or at compensation based upon the negotiated extra curricular pay schedule.

FOURTH: This contract may be canceled or amended during its term by majority of the Board members for any of the following reasons: (a) upon cancellation, termination, revocation or suspension of Teacher's certificate by the State Board of Education; (b) breach of any material provision of this contract; (c) any reason set forth in this contract; (d) incompetence; (e) neglect of duty; (f) unprofessional conduct; (g) insubordination; (h) immorality; (i) physical or mental incapacity; or (j) any conduct that interferes substantially with the teacher's continued performance of duties. Cancellation or amendment under this contract shall be governed by applicable provisions of Nebraska statute.

FIFTH: Upon termination of this contract for just cause, or upon Teacher's release from this contract, the compensation paid or to be paid hereunder shall be an amount that bears the same ratio to the yearly compensation herein specified as the number of days of service to the date of such termination bears to the number of days

of service in the contract year. Teacher shall refund any unearned fractional portion of an installment paid but not earned prior to termination of the contract.

SIXTH: There shall be no penalty for release or resignation by the Teacher from this contract, provided no resignation shall become effective until the close of the school year unless it is accepted by the Board, which shall fix the time that the resignation is to take effect.

SEVENTH: This contract shall conform to the regulations governing deductions from the above-stated compensation with reference to withholding tax, social security and Teacher's retirement. Other deductions may be withheld as agreed to by the parties to this contract.

EIGHTH: Teacher affirms that he/she is not under contract with another school board or board of education within this state covering a part or all of the same time of performance as is contemplated by this agreement. Teacher affirms that he/she holds or will hold a valid Nebraska Teaching Certificate at the beginning of the term of this contract. This contract is not valid until said certificate is registered in the office of the Superintendent of Schools, and Teacher shall not be compensated for any services performed prior to the date of the registration.

NINTH: The compensation set forth in this agreement shall be subject to such adjustments as the Board and Teacher or Teacher's duly authorized bargaining agent may agree upon from time to time.

TENTH: Teacher's failure to return a signed copy of the contract or renewal agreement to the Superintendent of Schools or Secretary of the Board of Education of the District on or before **January 14, 2022** shall constitute a rejection of this offer of employment.

ELEVENTH: Other Contract Terms:

Executed Jan. 5th, 2022.



Teacher

Executed _____, 2022.

Board President

Board Secretary



**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

401 EAST FOURTH STREET
PO BOX 126
MINDEN, NEBRASKA 68959
T: 308.832.1099 F: 308.832.1056

DANACOLE.COM

December 13, 2021

School Board Members
Shelton Public Schools District No. 9
210 9th Street
P.O. Box 610
Shelton, NE 68876

Dear School Board Members,

We appreciate this opportunity to provide services to Shelton Public Schools District No. 9.

The enclosed provides information regarding our Firm, including a brief history, services we provide and our proposal to provide services. We take great pride in our Firm and believe we can provide the type of services you may need.

As you review this information, please do not hesitate to call us at 308.832.1099 if you have any questions or need further clarification.

Thank you for allowing us to prepare the enclosed proposal.

Yours truly,

Kim K. Pearson
For the Firm

e-mail: kpearson@danacole.com

KKP:JLB

Enclosures

DANA F. COLE & COMPANY, LLP

Dana F. Cole & Company, LLP is one of the oldest and largest local firms of Certified Public Accountants in the state of Nebraska. Since our founding in 1915 by Mr. Dana F. Cole, we have experienced a strong rate of growth over the years due primarily to our continuing active efforts to meet the needs of our clients. Over the past years, the Firm has expanded and currently maintains 26 registered offices in the following states:

Nebraska • Kansas • Michigan • Minnesota • Missouri • Wyoming

Dana F. Cole & Company, LLP, with 95 professional accountants on our staff, successfully completed our thirteenth peer review in 2020. The Certified Public Accountants within our Firm are active members of the American Institute of Certified Public Accountants and the various state societies. Our Firm is a member of AGN International. This association represents 80 countries, has 200 member firms with approximately 9,559 staff members. The association provides a valuable resource for even the most specialized needs.

The mission of Dana F. Cole & Company, LLP is to provide the most comprehensive professional services while adhering to the highest standards of quality.

Our foundation is built with a singular focus on the client and our basic knowledge of their world. We seek to maintain a long-term professional relationship with our clients. This allows us to provide services that are consistent, beneficial and appropriate for their current goals and needs as well as their lifetime plans. We plan for continued growth to enable us to increase and expand our ability to provide expertise over a broad range of professional services, while becoming more accessible to present and future clients. We strive to meet our employees' needs so they may progress as a member of our firm and our profession and take pride in our ability to achieve the best results possible for our clients.

PURPOSES & AIMS

Dana F. Cole & Company, LLP provides a broad range of professional services as well as specializes in several industries and technical areas. These services include tax services, estate and financial planning, accounting and auditing, general accounting, data processing, general business service and advice, management consulting, pension and profit sharing plans, and special projects. While we serve clients in virtually every major industry, some of the industries in which we serve a large number of clients are: agri business, colleges and universities, contractors, farming and ranching, financial institutions, governmental units, health care, manufacturing, non-profit organizations, professional and other services, retail, utilities and wholesale.

With our offices located in various communities and trade areas throughout Nebraska, Kansas, Michigan, Minnesota, Missouri and Wyoming, we serve our clients efficiently and effectively, respond to their needs in a timely manner, provide information that is pertinent to them, and are aware of local matters that affect them. When needed, we utilize other offices within our firm to assist with large clients, complex technical matters, and clients requiring special expertise. As a member of AGN International, we are able to call upon other member firms for national and international assistance and special expertise.

Our firm strives to continually improve the quality of service to our clients. We wish to maintain a long-term relationship with our clients and furnish them with the services they want and need. We continue to develop our industry and technical specialties, inform clients of the many services we provide and regularly review with our clients, their present situation, goals, needs and lifetime plans so that we may assist them in meeting the challenges of today and tomorrow.

While we have the expertise and background of a large professional organization, we operate in a personal environment through our local offices. This enables our firm to be more aware of what is happening in our clients' world.

Our firm remains committed to providing services in the best interest of our clients.

SERVICES WE PROVIDE

Dana F. Cole & Company, LLP provides a full range of accounting, auditing, tax, data processing and management advisory services to more than 18,000 clients. The following is an overview of these services.

Accounting and auditing services are provided to clients of all sizes and specialties. In our work, we acquire intimate knowledge of a client's financial and administrative operation, and use a constructive approach to recommend, where appropriate, procedures to strengthen the organization and provide comments on accounting and administrative controls in operations. These services include the preparation of annual financial statements for an entity as well as personal financial statements for its owners.

General accounting services that we offer also include general accounting assistance and the preparation of compilation reports for interim and annual periods. Our services include bookkeeping services, financial statements (monthly or quarterly), reconciling bank accounts, accounts receivable, accounts payable, and payroll, including the quarterly returns. We regularly assist clients with accounting problems that may be encountered at any time during the year. These services include preparation of various payrolls, personal property and other compliance reports and assistance with budgeting and cash management.

Tax services include constructive and creative tax planning; preparation of various documents and forms for reporting income for individuals, partnerships, corporations, trusts, pension and profit-sharing plans and estates; representation of clients at administrative proceedings before the various taxing authorities and other tax services as needed.

Estate and financial planning are an important part of services that we offer to our clients. Our Firm is regularly involved in the development of long-range family financial plans. These services include personal financial planning, estate planning including establishment of trusts and gifting programs, as well as pension and profit sharing plans.

Data processing services routinely include the processing of payroll, accounts receivable, accounts payable, general ledgers, and financial statements. We offer services to remote terminals, design and write custom programs, develop and install data processing systems including selection of hardware and software and provide consultation and feasibility studies to meet clients' needs. Our accounting expertise, along with our thirty years of data processing experience, provides a major advantage to clients in need of these services.

Management advisory services are offered to clients on a continuing basis. We believe we are our client's business consultant. We are available to review and make recommendations

regarding accounting systems, cost systems, management information systems, operating controls and employee benefit programs. In addition, we provide an ongoing review of management reports to note items of significance, assist in negotiations with banks, provide guidance and assistance in establishing a business, assist with implementation and review of matters related to a specific profession, such as fee schedules.

We provide electronic newsletters describing in non-technical terms, the latest developments in accounting, financial reporting, taxation, and specific items of importance to the particular profession. In addition, we will conduct seminars on current issues affecting these matters.

QUALITY CONTROL

Our firm is committed to the maintenance of the highest standards of professionalism and quality control. Accordingly, we support the nine elements of quality control as prescribed and adopted by the American Institute of Certified Public Accountants.

Our firm and each one of our partners and staff who are certified public accountants are members of the American Institute of Certified Public Accountants and various State Societies of Certified Public Accountants. In addition, our firm is a member of AGN International. This organization is an association of certified public accounting firms located throughout the world who are dedicated to the development and maintenance of the highest professional standards. Among the requirements for membership in the association is the development of a comprehensive quality control system. We feel our membership in AGN International and our internal quality control system enable us to offer our clients the highest level of quality in professional services.

Our firm is a registered member of the Private Companies Practice Section, the Center for Audit Quality and the Employee Benefit Plan Audit Quality Center. We successfully completed our thirteenth peer review in August of 2020. We have also completed the continuing education qualification requirements of the government auditing standards.

AUDIT APPROACH

Our firm employs a risk assessment approach in the performance of audit engagements. Through this approach, audit programs are designed around the assessed risk that individual financial statement assertions are materially misstated. This assessment of risk then serves as the basis for the design of further audit procedures.

The first step in the process is to perform “risk assessment procedures” (for example, inquiry, observation, or review of documents) to gather information and to further our understanding of your business and environment, including your internal controls. We place a strong emphasis on gaining an understanding of our clients’ activities and controls. We want to ultimately become familiar with your accounting controls, and your organization as a whole, during our planning phase of the audit. We will then focus our audit procedures to areas where we have assessed higher risk, thereby increasing audit efficiency.

Once we have assessed the risk of material misstatement, we will design “further audit procedures” in response to these risks. There are two types of “further audit procedures” that we will use: test of controls and substantive procedures. Often we will perform a combination of these two types of procedures. At the conclusion of our audit, we will evaluate the results of our procedures and reach a conclusion as to whether the financial statements are presented fairly in all material respects. Finally, we will evaluate identified control deficiencies and determine whether these deficiencies, individually or in combination, are significant deficiencies or material weaknesses.

We will plan the audit work to be performed so as to ensure the maximum in effectiveness while maintaining an optimum level of efficiency.

At the conclusion of our engagement, we will meet with management to review the financial statements, management letter and discuss the results of our audit.

UNDERSTANDING OF THE ENGAGEMENT

We understand the engagement to be a financial statement audit for the years ended August 31, 2022, 2023, and 2024 on the modified cash basis of accounting.

The audit will be conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*.

PROPOSED FEES

Our maximum fees, based upon our understanding of the engagement, will be as follows:

<u>Year Ended</u>	<u>Audit Fee</u>
August 31, 2022	\$9,500
August 31, 2023	\$9,700
August 31, 2024	\$9,900

This proposal provides for 10 copies of the report. Additional copies will be provided at a nominal fee. If a single audit of federal awards is required an additional fee of \$4,000 would be incurred for the first major program and \$2,500 for each additional major program.

We will be pleased to meet with you at various times throughout the year to discuss tax, accounting and auditing matters affecting the District. You should feel free to call us at any time in this regard. Our fee for this service would normally be at no charge for a short discussion or telephone response to questions. However, if the matter developed into the preparation of a report, budget, plan or research, it would be billed at our normal rates for the individuals involved ranging from \$75 to \$250 per hour, or a specific fee to be quoted.

Statements would be rendered monthly for any services provided. Payments of said statements are due within thirty days.

Upon acceptance of our proposal, an engagement letter outlining the terms and our understanding of this engagement would be prepared for approval by the appropriate parties.

CLIENTELE

We provide the following client references:

James Widdifield, Superintendent
Minden Public Schools
543 West 5th
Minden, NE 68959
308.832.2440

Mr. John Poppert, Superintendent
St. Paul Public Schools
1305 Howard Avenue
P.O. Box 325
St. Paul, NE 68873
308.754.4433

Ryan Ruhl, Superintendent
Centura Public Schools
P.O. Box 430
Cairo, NE 68824
308.485.4258

Bradley Kjar, Superintendent
Ravenna Public Schools
41750 Carthage Road
Ravenna, NE 68869
308.452.3249

KIM K. PEARSON, CPA
401 E. Fourth Street
Minden, NE 68959
308.832.1099

**EDUCATION &
CERTIFICATION**

Bachelor of Science Degree.
University of Nebraska at Kearney, May 1994.
Nebraska, Kansas and Missouri licensed CPA.

EXPERIENCE

Dana F. Cole & Company, LLP since 1994. Staff accountant, supervisor, manager and currently a partner.

Income tax preparation for individuals, corporations, partnerships and not for profit organizations; fieldwork on compilation, review and audit engagements for commercial and non-profit entities; audits of governmental units including school districts, counties, public utilities, cities and other entities requiring audits under Government Audit Standards including the Single Audit Act, where applicable.

**PROFESSIONAL
MEMBERSHIP**

American Institute of Certified Public Accountants
Nebraska Society of Certified Public Accountants

**PROFESSIONAL
EDUCATION**

Attends at least 50 hours of professional education classes each year. A minimum of 40 hours each year is directly related to accounting and auditing. 16+ hours of teaching professional education to staff.

- Annual Accounting and Auditing Update Regarding Standards, Procedures, Reporting and Documentation
- Annual Compilation and Review Update Regarding Reporting
- Annual Government Accounting and Auditing Update Regarding Standards, Procedures, Reporting and Documentation, Including the Yellow Book Updates
- Annual Non-Profit Accounting and Auditing Updates Regarding Standards, Procedures, Reporting and Documentation
- Audit Requirements of the Single Audit
- Annual Auditing Update for Employee Benefit Plans
- Annual Update on Audit and Reporting Requirements for School Districts
- Risk Assessment Standards Update
- Workshop on Fraud and Internal Control
- FASC Standards Codification
- Annual Update of Student Financial Aid Audits
- Annual Update of Tax Laws and Regulations
- Accounting and Auditing Professional Ethics
- Audit Efficiency

KAREN M. LABENZ, CPA

401 E. Fourth Street
Minden, NE 68959
308.832.1099

**EDUCATION &
CERTIFICATION**

Bachelor of Science Degree, University of Nebraska at Lincoln, May 1999.
Master of Professional Accountancy, May 2000.
Nebraska licensed CPA.

EXPERIENCE

Dana F. Cole & Company, LLP since 2000. Staff accountant and currently a manager.

Income tax preparation for individuals, corporations, partnerships and not for profit organizations; fieldwork on compilation, review and audit engagements for commercial and non-profit entities; audits of governmental units including school districts, public utilities, counties, cities and other entities requiring audits under Government Audit Standards including the Single Audit Act, where applicable.

**PROFESSIONAL
MEMBERSHIP**

American Institute of Certified Public Accountants
Nebraska Society of Certified Public Accountants

**PROFESSIONAL
EDUCATION**

Attends at least 56 hours of professional education classes each year. A minimum of 40 hours each year is directly related to accounting and auditing.

- Annual Accounting and Auditing Update Regarding Standards, Procedures, Reporting and Documentation
- Annual Compilation and Review Update Regarding Reporting
- Annual Government Accounting and Auditing Update Regarding Standards, Procedures, Reporting and Documentation, Including the Yellow Book Updates
- Annual Non-Profit Accounting and Auditing Updates Regarding Standards, Procedures, Reporting and Documentation
- Audit Requirements of the Single Audit
- Annual Auditing Update for Employee Benefit Plans
- Annual Update on Audit and Reporting Requirements for School Districts
- Risk Assessment Standards Update
- Workshop on Fraud and Internal Control
- FASC Standards Codification
- Annual Update of Student Financial Aid Audits
- Annual Update of Tax Laws and Regulations
- Accounting and Auditing Professional Ethics

JUSTINE A.C. MCMURRAY

401 E. Fourth Street
Minden, NE 68959
308.832.1099

**EDUCATION &
CERTIFICATION**

Masters of Business Administration.
University of Nebraska at Kearney, July 2015.

EXPERIENCE

Dana F. Cole & Company, LLP, since 2016. Currently a staff accountant.

Contryman Associates, P.C.
2015 – 2016

Income tax preparation for individuals, corporations, partnerships and not-for-profit organizations; fieldwork on compilation, review and audit engagements for commercial and not-for-profit entities; audits of governmental units including cities and other entities requiring audits under Government Audit Standards including the Single Audit Act, where applicable.

**PROFESSIONAL
EDUCATION**

Attends at least 56 hours of professional education classes each year. A minimum of 40 hours each year is directly related to accounting and auditing.

- Annual Accounting and Auditing Update Regarding Standards, Procedures, Reporting and Documentation
- Annual Compilation and Review Update Regarding Reporting
- Annual Government Accounting and Auditing Update Regarding Standards, Procedures, Reporting and Documentation, Including the Yellow Book Updates
- Annual Non-Profit Accounting and Auditing Updates Regarding Standards, Procedures, Reporting and Documentation
- Audit Requirements of the Single Audit
- Annual Auditing Update for Employee Benefit Plans
- Annual Update on Audit and Reporting Requirements for School Districts
- Risk Assessment Standards Update
- Workshop on Fraud and Internal Control
- FASC Standards Codification
- Annual Update of Tax Laws and Regulations
- Accounting and Auditing Professional Ethics

Report on the Firm's System of Quality Control

January 21, 2021

To the Partners of Dana F. Cole & Company, LLP
and the Peer Review Committee of the Nevada Society of CPA's

We have reviewed the system of quality control for the accounting and auditing practice of Dana F. Cole & Company, LLP (the firm) in effect for the year ended February 29, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under Government Auditing Standards, including compliance audits under the Single Audit Act, and an audit of an employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Dana F. Cole & Company, LLP in effect for the year ended February 29, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Dana F. Cole & Company, LLP has received a peer review rating of *pass*.

Clark, Schaefer, Hackett & Co.

Certified Public Accountants

June 07, 2021

Kent Klute
Dana F. Cole & Company, LLP
1248 O Street Ste 500
LINCOLN, NE 68508

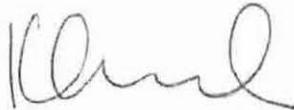
Dear Kent Klute:

It is my pleasure to notify you that on June 02, 2021, the Nevada Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is August 31, 2023. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,



Kary Arnold
Finance & Peer Review Program Manager
karnold@nevadacpa.org
(775) 826-6800

cc: Daniel Wernke, Ryan Bruns

Firm Number: 900010013136

Review Number: 576005



**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

503 WEST THIRD STREET
GRAND ISLAND, NEBRASKA 68801
T: 308.382.3400 F: 308.382.7644

DANACOLE.COM

December 2, 2021

Board of Education
Shelton Public School
P.O. Box 610
Shelton, NE 68876

To Whom It May Concern:

We appreciate this opportunity to provide services to Shelton Public School.

The enclosed provides information regarding our Firm, including a brief history, services we provide and our proposal to provide services. We take great pride in our Firm and believe we can provide the type of services you may need.

As you review this information, please do not hesitate to call us at 308.382.3400 if you have any questions or need further clarification.

Thank you for allowing us to prepare the enclosed proposal.

Yours truly,

MITCHELL L. INMAN, JR., CPA
For the Firm

e-mail: inman@danacole.com

MLI:jlb

Enclosures

DANA F. COLE & COMPANY, LLP

Dana F. Cole & Company, LLP is one of the oldest and largest local firms of Certified Public Accountants in the state of Nebraska. Since our founding in 1915 by Mr. Dana F. Cole, we have experienced a strong rate of growth over the years due primarily to our continuing active efforts to meet the needs of our clients. Over the past years, the Firm has expanded and currently maintains 26 registered offices in the following states:

Nebraska • Kansas • Michigan • Minnesota • Missouri • Wyoming

Dana F. Cole & Company, LLP, with 95 professional accountants on our staff, successfully completed our thirteenth peer review in 2020. The Certified Public Accountants within our Firm are active members of the American Institute of Certified Public Accountants and the various state societies. Our Firm is a member of AGN International. This association represents 80 countries, has 200 member firms with approximately 9,559 staff members. The association provides a valuable resource for even the most specialized needs.

The mission of Dana F. Cole & Company, LLP is to provide the most comprehensive professional services while adhering to the highest standards of quality. Our foundation is built with a singular focus on the client and our basic knowledge of their world. We seek to maintain a long-term professional relationship with our clients. This allows us to provide services that are consistent, beneficial and appropriate for their current goals and needs as well as their lifetime plans. We plan for continued growth to enable us to increase and expand our ability to provide expertise over a broad range of professional services, while becoming more accessible to present and future clients. We strive to meet our employees' needs so they may progress as a member of our firm and our profession and take pride in our ability to achieve the best results possible for our clients.

PURPOSES & AIMS

Dana F. Cole & Company, LLP provides a broad range of professional services as well as specializes in several industries and technical areas. These services include tax services, estate and financial planning, accounting and auditing, general accounting, data processing, general business service and advice, management consulting, pension and profit sharing plans, and special projects. While we serve clients in virtually every major industry, some of the industries in which we serve a large number of clients are: agri business, colleges and universities, contractors, farming and ranching, financial institutions, governmental units, health care, manufacturing, non-profit organizations, professional and other services, retail, utilities and wholesale.

With our offices located in various communities and trade areas throughout Nebraska, Kansas, Michigan, Minnesota, Missouri and Wyoming, we serve our clients efficiently and effectively, respond to their needs in a timely manner, provide information that is pertinent to them, and are aware of local matters that affect them. When needed, we utilize other offices within our firm to assist with large clients, complex technical matters, and clients requiring special expertise. As a member of AGN International, we are able to call upon other member firms for national and international assistance and special expertise.

Our firm strives to continually improve the quality of service to our clients. We wish to maintain a long-term relationship with our clients and furnish them with the services they want and need. We continue to develop our industry and technical specialties, inform clients of the many services we provide and regularly review with our clients, their present situation, goals, needs and lifetime plans so that we may assist them in meeting the challenges of today and tomorrow.

While we have the expertise and background of a large professional organization, we operate in a personal environment through our local offices. This enables our firm to be more aware of what is happening in our clients' world.

Our firm remains committed to providing services in the best interest of our clients.

SERVICES WE PROVIDE

Dana F. Cole & Company, LLP provides a full range of accounting, auditing, tax, data processing and management advisory services to more than 18,000 clients. The following is an overview of these services.

Accounting and auditing services are provided to clients of all sizes and specialties. In our work, we acquire intimate knowledge of a client's financial and administrative operation, and use a constructive approach to recommend, where appropriate, procedures to strengthen the organization and provide comments on accounting and administrative controls in operations. These services include the preparation of annual financial statements for an entity as well as personal financial statements for its owners.

General accounting services that we offer also include general accounting assistance and the preparation of compilation reports for interim and annual periods. Our services include bookkeeping services, financial statements (monthly or quarterly), reconciling bank accounts, accounts receivable, accounts payable, and payroll, including the quarterly returns. We regularly assist clients with accounting problems that may be encountered at any time during the year. These services include preparation of various payrolls, personal property and other compliance reports and assistance with budgeting and cash management.

Tax services include constructive and creative tax planning; preparation of various documents and forms for reporting income for individuals, partnerships, corporations, trusts, pension and profit-sharing plans and estates; representation of clients at administrative proceedings before the various taxing authorities and other tax services as needed.

Estate and financial planning are an important part of services that we offer to our clients. Our Firm is regularly involved in the development of long-range family financial plans. These services include personal financial planning, estate planning including establishment of trusts and gifting programs, as well as pension and profit sharing plans.

Data processing services routinely include the processing of payroll, accounts receivable, accounts payable, general ledgers, and financial statements. We offer services to remote terminals, design and write custom programs, develop and install data processing systems including selection of hardware and software and provide consultation and feasibility studies to meet clients' needs. Our accounting expertise, along with our thirty years of data processing experience, provides a major advantage to clients in need of these services.

Management advisory services are offered to clients on a continuing basis. We believe we are our client's business consultant. We are available to review and make recommendations

regarding accounting systems, cost systems, management information systems, operating controls and employee benefit programs. In addition, we provide an ongoing review of management reports to note items of significance, assist in negotiations with banks, provide guidance and assistance in establishing a business, assist with implementation and review of matters related to a specific profession, such as fee schedules.

We provide electronic newsletters describing in non-technical terms, the latest developments in accounting, financial reporting, taxation, and specific items of importance to the particular profession. In addition, we will conduct seminars on current issues affecting these matters.

QUALITY CONTROL

Our firm is committed to the maintenance of the highest standards of professionalism and quality control. Accordingly, we support the nine elements of quality control as prescribed and adopted by the American Institute of Certified Public Accountants.

Our firm and each one of our partners and staff who are certified public accountants are members of the American Institute of Certified Public Accountants and various State Societies of Certified Public Accountants. In addition, our firm is a member of AGN International. This organization is an association of certified public accounting firms located throughout the world who are dedicated to the development and maintenance of the highest professional standards. Among the requirements for membership in the association is the development of a comprehensive quality control system. We feel our membership in AGN International and our internal quality control system enable us to offer our clients the highest level of quality in professional services.

Our firm is a registered member of the Private Companies Practice Section, the Center for Audit Quality and the Employee Benefit Plan Audit Quality Center. We successfully completed our thirteenth peer review in 2020. We have also completed the continuing education qualification requirements of the government auditing standards.

AUDIT APPROACH

Our firm employs a risk assessment approach in the performance of audit engagements. Through this approach, audit programs are designed around the assessed risk that individual financial statement assertions are materially misstated. This assessment of risk then serves as the basis for the design of further audit procedures.

The first step in the process is to perform “risk assessment procedures” (for example, inquiry, observation, or review of documents) to gather information and to further our understanding of your business and environment, including your internal controls. We place a strong emphasis on gaining an understanding of our clients’ activities and controls. We want to ultimately become familiar with your accounting controls, and your organization as a whole, during our planning phase of the audit. We will then focus our audit procedures to areas where we have assessed higher risk, thereby increasing audit efficiency.

Once we have assessed the risk of material misstatement, we will design “further audit procedures” in response to these risks. There are two types of “further audit procedures” that we will use: test of controls and substantive procedures. Often we will perform a combination of these two types of procedures. At the conclusion of our audit, we will evaluate the results of our procedures and reach a conclusion as to whether the financial statements are presented fairly in all material respects. Finally, we will evaluate identified control deficiencies and determine whether these deficiencies, individually or in combination, are significant deficiencies or material weaknesses.

We will plan the audit work to be performed so as to ensure the maximum in effectiveness while maintaining an optimum level of efficiency.

At the conclusion of our engagement, we will meet with management to review the financial statements, management letter and discuss the results of our audit. We will also meet with the Board of Directors as requested, to present the audit.

UNDERSTANDING OF THE ENGAGEMENT

We understand the engagement to be a financial audit of the records of Shelton Public School for the years ending August 31, 2022, 2023, and 2024.

The audit will be conducted in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*.

PROPOSED FEES

Our maximum fees, based upon our understanding of the engagement, will be as follows:

<u>Year Ended</u>	<u>Audit Fee</u>	<u>Travel/Other Expenses</u>	<u>Total</u>
August 31, 2022	\$12,000	\$350	\$12,350
August 31, 2023	\$13,500	\$350	\$13,850
August 31, 2024	\$14,750	\$350	\$15,100

Should the School District need a Single Audit as required under the Uniform Guidance of the General Accounting Office, we would also charge the School District an additional \$6,000 in any year in which such an audit is required.

This proposal provides for 10 copies of the report. Additional copies will be provided at a nominal fee.

We will be pleased to meet with you at various times throughout the year to discuss tax, accounting and auditing matters affecting Shelton Public School. You should feel free to call us at any time in this regard. Our fee for this service would normally be at no charge for a short discussion or telephone response to questions. However, if the matter developed into the preparation of a report, budget, plan or research, it would be billed at our normal rates for the individuals involved ranging from \$75 to \$210 per hour, or a specific fee to be quoted.

Statements would be rendered monthly for any services provided. Payments of said statements are due within thirty days.

Upon acceptance of our proposal, an engagement letter outlining the terms and our understanding of this engagement would be prepared for approval by the appropriate parties.

CLIENTELE

We provide the following client references:

Dr. Heather Nebesniak, Superintendent
Ord Public Schools
320 North 19th Street
Ord, NE 68862

Mr. Jeremy Klein, Superintendent
Logan View Public Schools
2163 County Road G
Hooper, NE 68031

Mr. Darrin Max, Superintendent
Burwell Public Schools
190 I Street
Burwell, NE 68823

Mr. John Poppert, Superintendent
St. Paul Public Schools
1305 Howard Avenue
P.O. Box 325
St. Paul, NE 68873

Mr. Adam Lambert, Superintendent
Chase Count Schools
520 East 9th Street
Imperial, NE 69033-0577

MITCHELL L. INMAN, JR., CPA
503 W. 3rd Street
Grand Island, NE 68801
308.382.3400

**EDUCATION &
CERTIFICATION**

Bachelor of Science Degree, Business Administration.
Midland Lutheran College, May 1992.
Nebraska licensed CPA.

EXPERIENCE

Dana F. Cole & Company, LLP, since 2014. Staff accountant, senior staff accountant, manager, and currently a partner.

Doolittle & Lloyd, CPAs
2012 - 2014

Grain Place Foods, Inc.
2009 - 2012

Potts & Levering CPAs
2009 - 2012

Oelkers & Associates, LLC
1998 - 2009

Income tax preparation for individuals, corporations, partnerships and not for profit organizations; fieldwork on compilation, review and audit engagements for non-profit entities; audits of governmental units including school districts, colleges, counties and cities and other entities requiring audits under Government Audit Standards.

**PROFESSIONAL
MEMBERSHIP**

American Institute of Certified Public Accountants
Nebraska Society of Certified Public Accountants

**PROFESSIONAL
EDUCATION**

Attends at least 56 hours of professional education classes each year. A minimum of 40 hours each year is directly related to accounting and auditing.

- Accounting and Auditing Update
- SAS Review and Update
- How to Perform the Single Audit
- Compilation and Review Reports
- Professional Ethics for CPA's
- Audit Evidence and Internal Control
- Federal and State Income Tax Institute
- New Repair Regulations Issued by Treasury

CHARLES A. BENAL, CPA
503 W. 3rd Street
Grand Island, NE 68801
308.382.3400

**EDUCATION &
CERTIFICATION**

Bachelor of Science Degree, Business Administration.
University of Nebraska, Kearney, August 2006.
Nebraska licensed CPA.

EXPERIENCE

Dana F. Cole & Company, LLP, since 2014. Currently a staff accountant.

Shonsey & Associates
2008 – 2014

Income tax preparation for individuals, corporations, partnerships and not for profit organizations; fieldwork and supervision of others on compilation, review and audit engagements for commercial and non-profit entities; audits of governmental units including counties.

**PROFESSIONAL
MEMBERSHIP**

American Institute of Certified Public Accountants
Nebraska Society of Certified Public Accountants

**PROFESSIONAL
EDUCATION**

Attends at least 56 hours of professional education classes each year. A minimum of 40 hours each year is directly related to accounting and auditing.

- Annual Accounting and Auditing Update Regarding Standards, Procedures, Reporting and Documentation
- Annual Compilation and Review Update Regarding Reporting
- Annual Government Accounting and Auditing Update Regarding Standards, Procedures, Reporting and Documentation, Including the Yellow Book Updates
- Annual Non-Profit Accounting and Auditing Updates Regarding Standards, Procedures, Reporting and Documentation
- Audit Requirements of the Single Audit
- Annual Auditing Update for Employee Benefit Plans
- Annual Update on Audit and Reporting Requirements for School Districts
- Risk Assessment Standards Update
- Workshop on Fraud and Internal Control
- FASC Standards Codification
- Annual Update of Student Financial Aid Audits
- Annual Update of Tax Laws and Regulations
- Accounting and Auditing Professional Ethics

SUSAN TEUTSCHMANN
503 W 3rd Street
Grand Island, NE 68801
308.382.3400

**EDUCATION &
CERTIFICATION**

Bachelor of Science, Accounting
University of Wisconsin, Platteville, December 1987
Nebraska licensed CPA

EXPERIENCE

Dana F. Cole & Company, LLP, since 2019. Currently a staff accountant.

Hastings College
2015 - 2019

Bellevue University
2002 - 2015

Income tax preparation for individuals, corporations, partnerships and not for profit organizations; fieldwork on compilation, review and audit engagements for commercial and non-profit entities; audits of governmental units including school districts, colleges, counties and cities and other entities requiring audits under Government Audit Standards including the Single Audit Act, where applicable.

**PROFESSIONAL
EDUCATION**

Attends at least 56 hours of professional education classes each year. A minimum of 40 hours each year is directly related to accounting and auditing.

- Annual Accounting and Auditing Update Regarding Standards, Procedures, Reporting and Documentation
- Annual Compilation and Review Update Regarding Reporting
- Annual Government Accounting and Auditing Update Regarding Standards, Procedures, Reporting and Documentation, Including the Yellow Book Updates
- Annual Non-Profit Accounting and Auditing Updates Regarding Standards, Procedures, Reporting and Documentation
- Audit Requirements of the Single Audit
- Annual Auditing Update for Employee Benefit Plans
- Annual Update on Audit and Reporting Requirements for School Districts
- Risk Assessment Standards Update
- Workshop on Fraud and Internal Control
- FASC Standards Codification
- Annual Update of Tax Laws and Regulations
- Accounting and Auditing Professional Ethics

RYAN HIPKE
503 W 3rd Street
Grand Island, NE 68801
308.382.3400

**EDUCATION &
CERTIFICATION**

Bachelor of Science, Agribusiness/Economics
Bachelor of Science, Accounting
University of Nebraska, Kearney, December 2018.

EXPERIENCE

Dana F. Cole & Company, LLP, since 2015. Currently a staff accountant.

Income tax preparation for individuals, corporations, partnerships and not for profit organizations; fieldwork on compilation, review and audit engagements for commercial and non-profit entities; audits of governmental units including school districts, colleges, counties and cities and other entities requiring audits under Government Audit Standards including the Single Audit Act, where applicable.

**PROFESSIONAL
EDUCATION**

Attends at least 56 hours of professional education classes each year. A minimum of 40 hours each year is directly related to accounting and auditing.

- Annual Accounting and Auditing Update Regarding Standards, Procedures, Reporting and Documentation
- Annual Compilation and Review Update Regarding Reporting
- Annual Government Accounting and Auditing Update Regarding Standards, Procedures, Reporting and Documentation, Including the Yellow Book Updates
- Annual Non-Profit Accounting and Auditing Updates Regarding Standards, Procedures, Reporting and Documentation
- Audit Requirements of the Single Audit
- Annual Auditing Update for Employee Benefit Plans
- Annual Update on Audit and Reporting Requirements for School Districts
- Risk Assessment Standards Update
- Workshop on Fraud and Internal Control
- FASC Standards Codification
- Annual Update of Tax Laws and Regulations
- Accounting and Auditing Professional Ethics

Report on the Firm's System of Quality Control

January 21, 2021

To the Partners of Dana F. Cole & Company, LLP
and the Peer Review Committee of the Nevada Society of CPA's

We have reviewed the system of quality control for the accounting and auditing practice of Dana F. Cole & Company, LLP (the firm) in effect for the year ended February 29, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under Government Auditing Standards, including compliance audits under the Single Audit Act, and an audit of an employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Dana F. Cole & Company, LLP in effect for the year ended February 29, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Dana F. Cole & Company, LLP has received a peer review rating of *pass*.

Clark, Schaefer, Hackett & Co.

Certified Public Accountants

June 07, 2021

Kent Klute
Dana F. Cole & Company, LLP
1248 O Street Ste 500
LINCOLN, NE 68508

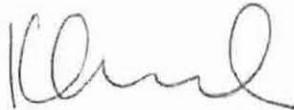
Dear Kent Klute:

It is my pleasure to notify you that on June 02, 2021, the Nevada Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is August 31, 2023. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,



Kary Arnold
Finance & Peer Review Program Manager
karnold@nevadacpa.org
(775) 826-6800

cc: Daniel Wernke, Ryan Bruns

Firm Number: 900010013136

Review Number: 576005

Depreciation Funds													
	Replaced	Necessary Budget	Target Completion Year	Current Depreciation Funds	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
<input type="checkbox"/>	Technology Acquisition	\$300,000		\$51,200	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$8,800
<input type="checkbox"/>	Transportation Replacement	\$375,000		\$41,892	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	
<input type="checkbox"/>	Parking Lot Resurfacing			\$70,299									
<input type="checkbox"/>	HVAC Replace	\$1,000,000		\$89,013	\$101,000	\$101,000	\$101,000	\$101,000	\$101,000	\$101,000	\$101,000	\$101,000	\$101,000
Total					\$181,000	\$181,000	\$181,000	\$181,000	\$181,000	\$181,000	\$181,000	\$181,000	\$109,800
Special Building Funds													
<input type="checkbox"/>	Gymnasium Floor sand, stripe refinish	\$40,000	New Gym?	\$0	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
<input type="checkbox"/>	Classroom/Res room Remodel Annual	\$192,000		\$0	\$0	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000
<input type="checkbox"/>	Misc- Plumbing, Lights, Sprinklers, Equipment - Mower, Scrubbers	\$44,000		\$0	\$0	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500
GENERAL FUND BUDGET		Account	Annual Amount										
Transportation		2710-732	\$50,000										
Buildings and Grounds		2620-733-7	\$100,000										
Technology		1100-650-7	\$30,000										