

Regular Meeting of the Shelton Public Schools Board of Education

Monday, January 13, 2025

the Elementary Conference Room

7:30 PM

President Johnson called the Regular Meeting of the Shelton Public Schools Board of Education to order at on Monday, January 13, 2025 in the Elementary Conference Room. The meeting was advertised in accordance to Policy 2008. An open meetings poster, agendas and procedures to address the Board of Education were available to visitors.

1. Call to order and roll call

Kay Johnson: Present, Emmy Power: Present, Levi Rogers: Present, Lisa Stewart: Present, Dana Tompkin: Present, Chuck Wiese: Present. Present: 6.

Dr. Gannon, Mrs. Meyer and Mr. Kenton were present as well as 11 visitors.

1.a. New Board Member Oath of Office

2. Sine Die

Motion made by Lisa Stewart seconded by Emmy Power to move into Sine Die. Vote:
Passed

Kay Johnson: Yea, Emmy Power: Yea, Levi Rogers: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea, Chuck Wiese: Yea
Yea: 6, Nay: 0

2.a. Election of the Board of Education President

Kay Johnson - President

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

Lisa Stewart - Vice President

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

Emmy Power - Sec/Treas

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

President appointed Secretary Emmy Power to Treasurer

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

Board Member Committee Assignments for 2025 are as follows * Denotes Chair

Building/Grounds/Transportation: Emmy*, Dana, Chuck

Negotiations: Lisa*, Dana, Levi

American Civics: Lisa*, Emmy, Kay

School Improvement: Kay* Levi

Safety Committee: Chuck*

NASB Delegate: Kay*

Crisis Assistance: Lisa*

3. Routine Matters

3.a. Review and approve minutes

Motion made by Lisa Stewart seconded by Dana Tompkin to approve minutes of the regular board meeting from 12-9-2024 as presented. Vote: Passed

Kay Johnson: Yea, Emmy Power: Yea, Levi Rogers: Yea, Lisa Stewart: Yea, Dana

Tompkin: Yea, Chuck Wiese: Yea

Yea: 6, Nay: 0

3.b. Review and approve claims

Motion made by Emmy Power seconded by Lisa Stewart to Move to approve Check #s 57032 - 57095 in the amount of \$250,314.96 plus regular payroll. Vote: Passed

Kay Johnson: Yea, Emmy Power: Yea, Levi Rogers: Yea, Lisa Stewart: Yea, Dana

Tompkin: Yea, Chuck Wiese: Yea

Yea: 6, Nay: 0

4. Request to address the board

Three people addressed the board of education. One individual spoke regarding special education. Two individuals spoke in favor of the administration.

5. Reports

5.a. Finance Report

Dr. Gannon gave a financial update on the status of the district.

5.b. Board Report

There was no board reports to update.

5.c. Superintendent Report

Dr. Gannon shared the Teacher Vacancy Survey comparison from 2023 and 2024. She also discussed snow day protocol

5.d. Elementary Principal Report

Elementary enrollment is at 160; students who were absent prior to winter break are finishing up MAPS and DIEBELS testing. Mr. Kenton will share testing data at the February meeting. He is currently working on formal evaluations and finalizing registration for K and Pre-K.

5.e. High School Principal

JH/HS enrollment is at 118; 18 students took dual-credit courses 1st semester for a total of 20 classes. Congrats to the Shelton "Girls only" quiz bowl team on winning the small school division which qualifies them for nationals. One person has applied for the open science position.

6. New Business

- 6.a. Discussion and action to retain the following as the official Designees of School District 10-0019 for 2020: 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, 5.) Auditor of District Accounts - Dana F. Cole & Company

Motion made by Levi Rogers seconded by Lisa Stewart to retain the following as the official Designees of School District 10-0019 for 2020: 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, 5.) Auditor of District Accounts - Dana F. Cole & Company. Vote: Passed
Kay Johnson: Yea, Emmy Power: Yea, Levi Rogers: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea, Chuck Wiese: Yea
Yea: 6, Nay: 0

- 6.b. Consideration to approve the negotiated agreement for the 25-26 school year.

Motion made by Kay Johnson seconded by Dana Tompkin to approve the negotiated agreement for the 2025-26 school year. Vote: Passed
Kay Johnson: Yea, Emmy Power: Yea, Levi Rogers: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea, Chuck Wiese: Yea
Yea: 6, Nay: 0

- 6.c. Consideration to approve the school calendar for the 25-26 school year.

Motion made by Lisa Stewart seconded by Chuck Wiese to approve the Shelton Academic calendar for the 2025-26 school year as amended. Vote: Passed
Kay Johnson: Yea, Emmy Power: Yea, Levi Rogers: Yea, Lisa Stewart: Yea, Dana

Tompkin: Yea, Chuck Wiese: Yea
Yea: 6, Nay: 0

6.d. Information regarding the school audit for the 23-24 school year.

Dr. Gannon shared the school audit which went really well.

6.e. Discussion regarding the Fullbright application for a professional development opportunity for Ms. Held

Motion made by Lisa Stewart seconded by Chuck Wiese to approve the application of Ms. Held for the Fullbright global classroom program with the understanding the school will work with her to provide a sub if needed. Vote: Passed

Levi Rogers: Nay, Kay Johnson: Yea, Emmy Power: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea, Chuck Wiese: Yea
Yea: 5, Nay: 1

6.f. Consideration to approve special education contracts with ESU 10 for the 25-26 school year.

Motion made by Kay Johnson seconded by Lisa Stewart to approve the ESU 10 contracts for the 2025-26 school year. Vote: Passed

Kay Johnson: Yea, Emmy Power: Yea, Levi Rogers: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea, Chuck Wiese: Yea
Yea: 6, Nay: 0

6.g. Consideration to approve the resignation of Shanna Gannon effective June 30, 2025.

Motion made by Lisa Stewart seconded by Levi Rogers to move to approve the resignation of Shannon Gannon effective June 30, 2025. Vote: Passed

Kay Johnson: Yea, Emmy Power: Yea, Levi Rogers: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea, Chuck Wiese: Yea
Yea: 6, Nay: 0

6.h. Consideration to approve the resignation of Jenette Meyer, effective at the end of her contract for the 24-25 school year.

Motion made by Lisa Stewart seconded by Dana Tompkin to approve the resignation of Jenette Meyer effective end of contract for 24-25 school year. Vote: Passed

Kay Johnson: Yea, Emmy Power: Yea, Levi Rogers: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea, Chuck Wiese: Yea
Yea: 6, Nay: 0

6.i. Discussion and possible action to hire a search firm to assist in hiring a superintendent.

Jack Moles with NRCSA came and spoke to the board about the search process

Motion made by Dana Tompkin seconded by Chuck Wiese to approve NRCSA Superintendent Search Service for the superintendent search process. Vote: Passed
Kay Johnson: Yea, Emmy Power: Yea, Levi Rogers: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea, Chuck Wiese: Yea
Yea: 6, Nay: 0

6.j. Consideration to approve equipment as surplus to be discarded or given away

Motion made by Lisa Stewart seconded by Chuck Wiese to approve surplus items to be trashed or given away. Vote: Passed
Kay Johnson: Yea, Emmy Power: Yea, Levi Rogers: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea, Chuck Wiese: Yea
Yea: 6, Nay: 0

7. Old Business

There was no old business to come before the board.

8. Adjournment

Motion made by Lisa Stewart seconded by Dana Tompkin to adjourn at 10:31 PM. Vote: Passed
Kay Johnson: Yea, Emmy Power: Yea, Levi Rogers: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea, Chuck Wiese: Yea
Yea: 6, Nay: 0

Respectfully Submitted,
Levi Rogers, Secretary

New Board Member Oath of Office Script:

Board members are officials of the state. As a public official, each board member may pledge to uphold the Nebraska and the United States Constitution and carry out the responsibilities of the office to the best of the board member's ability.

I, _____, do solemnly swear
that I will support the Constitution of the United States
and the Constitution of the State of Nebraska,
against all enemies, foreign and domestic;
that I will bear true faith and allegiance to the same;
that I take this obligation freely and without mental reservation
or for purpose of evasion;
and that I will faithfully and impartially
perform the duties of the office
of member of the board of education,
according to law, and to the best of my ability.
And I do further swear
that I do not advocate,
nor am I a member of any political party or organization
that advocates the overthrow of the government of the United States
or of this state by force or violence;
and that during such time as I am in this position
I will not advocate nor become a member of any political party or organization
that advocates the overthrow of the government of the United States
or of this state by force or violence.
So help me God.

Thank you, _____, and welcome to the Shelton Board of Education.

Board Officer Election Script:

The first office to be elected is the office of president.

I will now facilitate nominations for board president. Does anyone have a nomination?

Can I get a motion to cease nominations for board president?

Is there a second motion?

At this time nominations for board president cease. I will take a vote for president. Please write the name of the individual you vote for on the slip of paper and place in this basket.

I will now tally the votes.

The board president for 2025 is _____.

① 12/9/24

Sign with name
and address if
you wish to talk

Alexis Jensen
620 Chalma Lane
Shelton, NE 68876

Seth Jensen
620 Chalma Ln
Shelton, NE 68876

Cliff Kessler
702 Chalma Lane
Shelton

Reilly Jensen
620 Chalma Lane

Alexander Gangwish
411 Lincoln Ave.

Jacob D. Gangwish
12160 Wiseman Rd.
Shelton

Alexander Gangwish
411 Lincoln Ave.
Shelton

Regular Meeting of the Shelton Public Schools Board of Education
Monday, December 9, 2024
the Elementary Conference Room
7:30 PM

President Lewis called the Regular Meeting of the Shelton Public Schools Board of Education to order at 7:31 PM on Monday, December 9, 2024 in the Elementary Conference Room. The meeting was advertised in accordance to Policy 2008. An open meetings poster, agenda and procedures to address the Board of Education were available to visitors.

1. Call to order and roll call

Kay Johnson: Present, Chris Lewis: Present, Russ Muhlbach: Present, Emmy Power: Present, Lisa Stewart: Present, Dana Tompkin: Present. Present: 6.

Dr. Gannon, Mrs. Meyer and Mr. Kenton were present as well as 9 visitors.

2. Routine matters

2.a. Review and approve minutes

Motion made by Chris Lewis seconded by Kay Johnson to review and approve minutes of the November 11, 2024 meeting as presented. Vote: Passed

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

2.b. Review and approve claims

Motion made by Lisa Stewart seconded by Emmy Power to review and approve claims #56974 to 57030 in the amount of \$240,944.15 plus regular payroll. Vote: Passed

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

3. Request to address the Board of Education

No requests were made to address the board.

4. Reports

4.a. Financial Report

Dr. Gannon reported on the financial health of the district. ESSER III as well as Title I and IV reimbursement has been received.

4.b. Board Report

American Civics meeting was held prior to the regular board meeting. Chris Lewis and Russ Muhlbach were honored for their years of service.

4.c. Superintendent's Report

Dr. Gannon reported that the calendar committee is working on the draft of the 25-26 calendar to prioritize professional development days to align with opportunities that ESU 10 offers. The Rule 10 safety audit is scheduled for January 15, 2025.

4.d. Elementary Principal's Report

The Bulldog Branch of Cornerstone Bank has had great success. It has opened 70 accounts, students have deposited \$508.25 and Cornerstone has matched \$449.50 for a grand total of \$957.74. Benchmark assessments for Dibbels and MAP assessments are currently taking place. Fall dental screenings have been completed for Preschool and Kindergarten students through the CCC Dental Hygiene Program.

4.e. Secondary Principal's Report

Mrs. Meyer reported that winter sports are in full swing with 41 students participating. The 2nd Annual Friendsgiving took place on Wed, November 27th between the high school and elementary students, activities included Minute to Win It games, making a snack and a Christmas tree ornament.

5. New Business

5.a. Consideration to amend Policy 9007 Athletic Contest Participation By Sixth Graders

Motion made by Lisa Stewart seconded by Kay Johnson to amend Policy 9007 as presented.

Vote: Passed

Kay Johnson: Yea, Chris Lewis: Yea, Russ Muhlbach: Yea, Emmy Power: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea

Yea: 6, Nay: 0

5.b. Consideration for the board to approve the district paying for the Praxis exam to add endorsements to teaching certificates.

Discussion had regarding Praxis Exams reimbursement; board agreed this is a good practice and of benefit to our district. Dr. Gannon will discuss with KSB on legalities.

5.c. Consideration to approve midyear policy updates from KSB for Policy 2008 Meetings, Policy 3004.1 Fiscal Management For Purchasing and Procurement Using Federal Funds, Policy 3060 Firearms and Weapons Non-Students

Motion made by Chris Lewis seconded by Dana Tompkin to approve Policy 2008 as revised, 3004.1 as revised and table 3060 until further information can be gathered. Vote: Passed

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

Yea, Dana Tompkin: Yea
Yea: 6, Nay: 0

5.d. Consideration to approve the resignation of Dr. Albrecht at the end of the 2024-2025 school year.

Motion made by Russ Muhlbach seconded by Dana Tompkin to approve the resignation of Dr. Albrecht at the end of the 24-25 school year. Vote: Passed
Kay Johnson: Yea, Chris Lewis: Yea, Russ Muhlbach: Yea, Emmy Power: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea
Yea: 6, Nay: 0

5.e. Discussion and possible action regarding the 24-25 Activities Handbook

Motion made by Emmy Power seconded by Kay Johnson to approve the revisions to the 24-45 Activities Handbook as presented. Vote: Passed
Kay Johnson: Yea, Chris Lewis: Yea, Russ Muhlbach: Yea, Emmy Power: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea
Yea: 6, Nay: 0

6. Old Business

6.a. Consideration to approve a boys' golf program for the spring of 2025.

Motion made by Emmy Power seconded by Kay Johnson to approve a boys golf program for spring of 2025. Vote: Passed
Kay Johnson: Yea, Chris Lewis: Yea, Russ Muhlbach: Yea, Emmy Power: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea
Yea: 6, Nay: 0

7. Adjournment

Motion made by Chris Lewis seconded by Russ Muhlbach to adjourn the meeting at 9:35 pm. Vote: Passed
Kay Johnson: Yea, Chris Lewis: Yea, Russ Muhlbach: Yea, Emmy Power: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea
Yea: 6, Nay: 0

Respectfully Submitted,
Lisa Stewart, Secretary

Jan-25

Card-8527	Vendor	Cost	Program	Amount
	Let It Fly	\$ 208.66	Board Travel	\$ 208.66
	Starbucks	\$ 6.32	Admin Travel	\$ 6.32
	Edweek	\$ 9.95	Admin Supplies	\$ 9.95
Card-4217	Trotters Whoa Go	\$ 38.79	Fuel	\$ 38.79
Card-3923	Wal-Mart.com	\$ 37.29	PK Supplies	\$ 37.29
	USPS	\$ 1,771.80	Postage	\$ 1,771.80
	Everyday Speech	\$ 9.99	Elem SPED	\$ 9.99
Card-1074	Country Meats	\$ 462.25	Boys WR FR	\$ 462.25
	Hy-Vee	\$ 8.98	FFA	\$ 126.23
	Power Systems	\$ 1,536.74	PE Sec	\$ 1,536.74
	NHSSCA	\$ 225.00	Sec. Dues/Fees	\$ 225.00
	Harbor Frieght	\$ 1,194.83	Custodial	\$ 1,194.83
	Dollar General	\$ 117.25		
	Total	\$ 5,627.85	Total	\$ 5,627.85

General Fund

\$ 5,039.37

Activity Fund

\$ 588.48

\$ 5,627.85

Petty Cash Reimbursement -11/1/2024-12/30/2024					
Date	Check #	Vendor	Cost	Program	Amount
11/1/2024	3522	Central City Public School	\$ 50.00	Quiz Bowl	\$50.00
11/11/2024	3523	BOK Financial	\$ 200.00	Board Dues/Fees	\$200.00
11/14/2024	3524	Sam's Club	\$ 150.51	Dues/Fees	\$ 150.51
11/20/2024	3525	Shelton Postage	\$ 60.00	Postage	\$ 60.00
12/12/2024	3526	Sam's Club	\$ 333.34	Food	\$ 333.34
12/30/2024	3527	Capital One	\$ 154.15	Elem SPED	\$ 120.17
				Elem Music	\$ 33.98
		Total	\$ 948.00		\$948.00
		General Fund		Lunch Fund	
		\$614.66		\$ 333.34	
			\$948.00		

Shelton Public School

Check Register Report by Check Number

Bank: [All]; Bank Account: [All]; Begin Check Number: 57032; End Check Number: 57095; Check Status: Paid; Created On: 1/10/2025 11:37:41 AM

Bank		Account Number			
Cornerstone Bank		031038968			
Paid Date	Check Number	Type	Vendor Name	Amount	Check Status
1/13/2025	57032	Payroll Liability	Aflac	\$2,394.73	Paid
1/13/2025	57033	Payroll Liability	Blue Cross Blue Shield	\$55,052.27	Paid
1/13/2025	57034	Payroll Liability	Companion Insurance Company	\$109.50	Paid
1/13/2025	57035	Payroll Liability	Dist. 19 Payroll Acct.	\$7,635.28	Paid
1/13/2025	57036	Payroll Liability	District 19 Payroll Acct.	\$50,860.39	Paid
1/13/2025	57037	Payroll Liability	Horace Mann Life Insurance Co	\$400.00	Paid
1/13/2025	57038	Payroll Liability	Payroll Account - Dist 19	\$225.00	Paid
1/13/2025	57039	Payroll Liability	Principal Life Insurance Co	\$884.02	Paid
1/13/2025	57040	Payroll Liability	Roland Whitney	\$594.25	Paid
1/13/2025	57041	Payroll Liability	Shelton School Payroll Acct.	\$44,518.64	Paid
1/13/2025	57042	Payroll Liability	Vision Service Plan	\$575.89	Paid
1/13/2025	57043	Accounts Payable	Acellus Educational Services LLC	\$799.00	Paid
1/13/2025	57044	Accounts Payable	ADMINPARTNERS	\$100.00	Paid
1/13/2025	57045	Accounts Payable	Amazon Capital Services, Inc.	\$806.86	Paid
1/13/2025	57046	Accounts Payable	Ask Supply Co., LLC	\$617.18	Paid
1/13/2025	57047	Accounts Payable	BB's Parts & Service	\$26.09	Paid
1/13/2025	57048	Accounts Payable	Black Hills Energy	\$5,175.73	Paid
1/13/2025	57049	Accounts Payable	Book Systems, Inc.	\$2,088.00	Paid
1/13/2025	57050	Accounts Payable	Buffalo County Election Comm.	\$115.84	Paid
1/13/2025	57051	Accounts Payable	Business Card	\$5,039.37	Paid
1/13/2025	57052	Accounts Payable	Cash-wa Distributing Co.	\$1,578.95	Paid
1/13/2025	57053	Accounts Payable	CL Repair	\$959.07	Paid
1/13/2025	57054	Accounts Payable	Clipper Publishing Co., Inc.	\$1,553.41	Paid
1/13/2025	57055	Accounts Payable	Continental Fire Sprinkler Company	\$410.00	Paid
1/13/2025	57056	Accounts Payable	Copper Penny Station, LLC	\$1,121.79	Paid
1/13/2025	57057	Accounts Payable	Culligan	\$47.00	Paid
1/13/2025	57058	Accounts Payable	Dana F. Cole & Company, LLP	\$4,950.00	Paid
1/13/2025	57059	Accounts Payable	DAS State Accounting - Central Finance	\$443.06	Paid
1/13/2025	57060	Accounts Payable	Divas Kearney Floral Co	\$64.20	Paid
1/13/2025	57061	Accounts Payable	Diversified Drug Testing, LLC	\$100.00	Paid
1/13/2025	57062	Accounts Payable	Eakes Office Solutions	\$276.58	Paid
1/13/2025	57063	Accounts Payable	Educational Service Unit #10	\$42,707.56	Paid
1/13/2025	57064	Accounts Payable	Terry L. Furby	\$285.00	Paid
1/13/2025	57065	Accounts Payable	Hall County Election Comm.	\$100.00	Paid
1/13/2025	57066	Accounts Payable	Harris School Solutions	\$103.52	Paid
1/13/2025	57067	Accounts Payable	Heartland Disposal, Inc.	\$496.85	Paid
1/13/2025	57068	Accounts Payable	Hilton Garden Inn Omaha Downtown/Old Market	\$242.66	Paid
1/13/2025	57069	Accounts Payable	Holmes Plbg & Htg Supply Co.	\$247.61	Paid
1/13/2025	57070	Accounts Payable	Hometown Leasing	\$653.27	Paid
1/13/2025	57071	Accounts Payable	Integrated Security Solutions	\$400.00	Paid
1/13/2025	57072	Accounts Payable	Jostens, Inc.	\$224.95	Paid
1/13/2025	57073	Accounts Payable	KSB School Law PC LLO	\$1,206.66	Paid
1/13/2025	57074	Accounts Payable	Larry's Market	\$27.34	Paid
1/13/2025	57075	Accounts Payable	LifeGuard MD, INC	\$2,126.99	Paid
1/13/2025	57076	Accounts Payable	Todd C. Sutton	\$604.26	Paid
1/13/2025	57077	Accounts Payable	Matheson Tri-Gas, Inc.	\$83.75	Paid
1/13/2025	57078	Accounts Payable	MCI	\$63.55	Paid
1/13/2025	57079	Accounts Payable	Midwest Alarm Servces	\$330.00	Paid
1/13/2025	57080	Accounts Payable	NCSA	\$190.00	Paid
1/13/2025	57081	Accounts Payable	Nebraska Central Telephone Co	\$270.32	Paid
1/13/2025	57082	Accounts Payable	Nebraska Pubilc Power Dist.	\$3,119.78	Paid
1/13/2025	57083	Accounts Payable	Optum	\$150.00	Paid
1/13/2025	57084	Accounts Payable	Perma-Bound	\$18.99	Paid
1/13/2025	57085	Accounts Payable	Province, Ryan T.	\$209.00	Paid

1/13/2025	57086	Accounts Payable	Rasmussen Mechanical Services	\$223.75	Paid
1/13/2025	57087	Accounts Payable	Russ Muhlbach	\$131.10	Paid
1/13/2025	57088	Accounts Payable	Jump Reading, Inc.	\$453.00	Paid
1/13/2025	57089	Accounts Payable	Shelton School Lunch Fund	\$42.79	Paid
1/13/2025	57090	Accounts Payable	Shelton School Petty Cash	\$614.66	Paid
1/13/2025	57091	Accounts Payable	Silver Lake High School	\$25.00	Paid
1/13/2025	57092	Accounts Payable	Sparq Data Solutions, Inc.	\$4,000.00	Paid
1/13/2025	57093	Accounts Payable	Village Of Shelton	\$978.22	Paid
1/13/2025	57094	Accounts Payable	Woodward Disposal Service, Inc.	\$26.50	Paid
1/13/2025	57095	Accounts Payable	Yanda's Music	\$435.78	Paid
Sub Total				\$250,314.96	
Grand Total				\$250,314.96	

Shelton Public School

Check Listing Report

Accounting Cycle: FY24-25; Begin Date: 01/01/2025; End Date: 01/31/2025; Bank: [All]; Sort By Element: FUND; Account Expression: ([FUND] = "01") ; Created On: 1/10/2025 11:33:20 AM

Check Date	Check Number	Payee	Description	Amount
01/13/2025	57043	Acellus Educational Services LLC	Sec Teaching Supply - Acellus Gold Student License	\$799.00
01/13/2025	57044	ADMINPARTNERS	Board Dues/Fees	\$100.00
01/13/2025	57045	Amazon Capital Services, Inc.	PK/Elem-Sec Misc,Teaching Supplies-Elem-Sec/Elem Music	\$806.86
01/13/2025	57046	Ask Supply Co., LLC	Custodial Supplies	\$617.18
01/13/2025	57047	BB's Parts & Service	Custodial Supplies	\$5.88
01/13/2025	57047	BB's Parts & Service	Custodial Supplies	\$20.21
01/13/2025	57048	Black Hills Energy	Utility- Gas	\$5,175.73
01/13/2025	57049	Book Systems, Inc.	Atrium ASP Annual Renewal-OPAC/Book Tracks/Hosting & Updates	\$2,088.00
01/13/2025	57050	Buffalo County Election Comm.	Board Dues/Fees-Election Costs-Notices,ballots,supplies, payroll	\$115.84
01/13/2025	57051	Business Card	CC Payment - Board Travel, Admin Travel, Admin Supplies, Fuel, PK Supplies, Postage, Elem SPED, PE Sec, Sec. Dues/Fees, Custodial	\$5,039.37
01/13/2025	57052	Cash-wa Distributing Co.	Custodial Supplies	\$1,241.20
01/13/2025	57052	Cash-wa Distributing Co.	Custodial Supplies	\$337.75
01/13/2025	57053	CL Repair	Custodial Supplies-Batteries for floor scrubber	\$959.07
01/13/2025	57054	Clipper Publishing Co., Inc.	Board Adv-Minutes & Claims	\$78.16
01/13/2025	57054	Clipper Publishing Co., Inc.	Winter Newsletter-Compose, Print, Fold, and Deliver	\$1,475.25
01/13/2025	57055	Continental Fire Sprinkler Company	Annual Inspection of Fire Protection System	\$410.00
01/13/2025	57056	Copper Penny Station, LLC	Fuel	\$1,121.79
01/13/2025	57057	Culligan	RO System	\$47.00
01/13/2025	57058	Dana F. Cole & Company, LLP	Accounting & Auditing Services - 23-24 school year	\$4,950.00
01/13/2025	57059	DAS State Accounting - Central Finance	Distance Learning	\$443.06
01/13/2025	57060	Divas Kearney Floral Co	Dues/Fees-Albrecht Funeral	\$64.20
01/13/2025	57061	Diversified Drug Testing, LLC	2025 Membership Dues	\$100.00
01/13/2025	57062	Eakes Office Solutions	Office Supplies	\$24.43
01/13/2025	57062	Eakes Office Solutions	Elem Teaching Supplies	\$27.20
01/13/2025	57062	Eakes Office Solutions	Elem/Sec Teaching Supply	\$224.95
01/13/2025	57063	Educational Service Unit #10	Title III Winter Meeting-J. Wiese	\$20.00
01/13/2025	57063	Educational Service Unit #10	Title III Winter Meeting-S. Held	\$20.00
01/13/2025	57063	Educational Service Unit #10	Speech SA Secondary	\$3,103.70
01/13/2025	57063	Educational Service Unit #10	Speech SA Elem	\$19,398.13
01/13/2025	57063	Educational Service Unit #10	OT SA-SEC	\$1,154.57
01/13/2025	57063	Educational Service Unit #10	OT Ages 3-4	\$288.64
01/13/2025	57063	Educational Service Unit #10	OT B-2	\$288.64
01/13/2025	57063	Educational Service Unit #10	Psychology Secondary	\$2,599.50
01/13/2025	57063	Educational Service Unit #10	Psychology Elem	\$2,599.50

01/13/2025	57063	Educational Service Unit #10	Psych Ages 3-4	\$649.88
01/13/2025	57063	Educational Service Unit #10	Psychology B-2	\$649.88
01/13/2025	57063	Educational Service Unit #10	PT Secondary	\$588.26
01/13/2025	57063	Educational Service Unit #10	PT Elementary	\$588.26
01/13/2025	57063	Educational Service Unit #10	Speech Ages 3-4	\$3,961.30
01/13/2025	57063	Educational Service Unit #10	PT Ages 3-4	\$147.07
01/13/2025	57063	Educational Service Unit #10	PT-B-2	\$147.07
01/13/2025	57063	Educational Service Unit #10	SPED Supervision Secondary	\$1,253.61
01/13/2025	57063	Educational Service Unit #10	SPED Supervision Elem	\$1,253.61
01/13/2025	57063	Educational Service Unit #10	SPED Supervision Ages 3-4	\$284.81
01/13/2025	57063	Educational Service Unit #10	SPED Supervision Ages B-2	\$284.81
01/13/2025	57063	Educational Service Unit #10	Vocational Secondary	\$125.55
01/13/2025	57063	Educational Service Unit #10	Speech B-2	\$762.31
01/13/2025	57063	Educational Service Unit #10	Audiology SA-Sec	\$77.01
01/13/2025	57063	Educational Service Unit #10	Audiology SA-elem	\$77.01
01/13/2025	57063	Educational Service Unit #10	Audiology Ages 3-4	\$19.25
01/13/2025	57063	Educational Service Unit #10	Audiology Ages B-2	\$19.25
01/13/2025	57063	Educational Service Unit #10	Deaf Education Secondary	\$794.25
01/13/2025	57063	Educational Service Unit #10	Deaf Education Elem	\$397.12
01/13/2025	57063	Educational Service Unit #10	OT SA-Elem	\$1,154.57
01/13/2025	57064	Furbys Plumbing	Kitchen Sink Drain-Maint of Building	\$285.00
01/13/2025	57065	Hall County Election Comm.	General Election - Candidates for School Board	\$100.00
01/13/2025	57066	Harris School Solutions	Audit & Accounting - 1095's	\$103.52
01/13/2025	57067	Heartland Disposal, Inc.	Trash Removal	\$496.85
01/13/2025	57068	Hilton Garden Inn Omaha Downtown/Old Market	Board Travel- E. Power-NASB Conference	\$242.66
01/13/2025	57069	Holmes Plbg & Htg Supply Co.	Sec. Teaching Supply - Gas Hose - Ball Valve	\$247.61
01/13/2025	57070	Hometown Leasing	Copier Lease	\$653.27
01/13/2025	57071	Integrated Security Solutions	Maint of Building - Range Hood System Inspection	\$400.00
01/13/2025	57072	Jostens, Inc.	Sec. Misc -Diploma Covers	\$224.95
01/13/2025	57073	KSB School Law PC LLO	District Legal Fees	\$1,206.66
01/13/2025	57074	Larry's Market	PK, Elem Misc	\$27.34
01/13/2025	57075	LifeGuard MD, INC	AED	\$2,126.99
01/13/2025	57076	M&K Electric	Custodial Repair Maint - Install Outlet in Kitchen	\$604.26
01/13/2025	57077	Matheson Tri-Gas, Inc.	Ag Supplies	\$83.75
01/13/2025	57078	MCI	Telephone	\$63.55
01/13/2025	57079	Midwest Alarm Services	Fire Alarm Monitoring	\$330.00
01/13/2025	57080	Nebr. Council of School Administrators	2024 Principals Conf-J. Meyer	\$190.00
01/13/2025	57081	Nebraska Central Telephone Co	Telephone	\$270.32
01/13/2025	57082	Nebraska Public Power Dist.	Utility-Electricity	\$31.58
01/13/2025	57082	Nebraska Public Power Dist.	Utility-Electricity	\$2,075.15
01/13/2025	57082	Nebraska Public Power Dist.	Utility-Electricity	\$47.37
01/13/2025	57082	Nebraska Public Power Dist.	Utility-Electricity	\$965.68
01/13/2025	57083	Optum	FSA Plan	\$150.00
01/13/2025	57084	Perma-Bound	Library Book-Sec	\$18.99

01/13/2025	57085	Province, Ryan T.	Fuel Reimb	\$209.00
01/13/2025	57086	Rasmussen Mechanical Services	Operation of Building-RTU - Burners not firing	\$223.75
01/13/2025	57087	Russ Muhlbach	Reimb for travel expenses for board conference - board travel	\$131.10
01/13/2025	57088	Jump Reading Inc	SPED - Reading Intervention	\$453.00
01/13/2025	57089	Shelton School Lunch Fund	Pre-K Supplies	\$42.79
01/13/2025	57090	Shelton School Petty Cash	Reimb 11/1/2024-12/30/2024	\$614.66
01/13/2025	57091	Silver Lake High School	HAL-Entry Fee- Quiz Bowl	\$25.00
01/13/2025	57092	Sparq Data Solutions, Inc.	Board Dues/Fees-Sparq Meeting Subscription	\$4,000.00
01/13/2025	57093	Village Of Shelton	Water/Sewer	\$978.22
01/13/2025	57094	Woodward Disposal Service, Inc.	Trash Removal	\$26.50
01/13/2025	57095	Yanda's Music	Sec Music-Instrument Repair	\$69.00
01/13/2025	57095	Yanda's Music	Music Supplies, Misc.	\$50.00
01/13/2025	57095	Yanda's Music	Sec Music - Instrument Repair	\$33.00
01/13/2025	57095	Yanda's Music	Sec Music - Reeds/Sleigh Bells/Bass Drum	\$142.98
01/13/2025	57095	Yanda's Music	Sec Music - Instr. Repair	\$79.00
01/13/2025	57095	Yanda's Music	Music Secondary	\$61.80
Sub Total				\$87,064.99

DISTRICT 19 FINANCIAL STATUS AS OF December 31,2024

CASH RESERVES:

GENERAL FUND CASH RESERVE	(12/31/2024 - Interest + \$3,334.40)		\$1,013,497.99
SPECIAL BUILDING CASH RESERVE	(12/31/2024 - Interest + \$177.34)		\$54,262.03

TOTAL CASH RESERVE ACCOUNTS: \$1,067,760.02

SAVINGS:

GENERAL FUND CR SAVINGS 5882	(12/31/2024 - Interest + \$2,878.26)		\$308,204.49
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\$308,204.49

UNEMPLOYMENT SAVINGS #5891	(12/31/2024 - Interest + \$249.24)		\$26,439.69
VEH/BUS ACQ. Savings #9457	(12/31/2024 - Interest + \$1,013.10)		\$126,243.59
TECHNOLOGY ACQ SAVINGS # 5918	(12/31/2024 - Interest + \$508.77)		\$54,479.35
PARKING LOT DEPR. SAVINGS #5909	(12/31/2024 - Interest + \$698.56)		\$74,801.56
BAND UNIFORM SAVINGS #5900			\$0.10
HVAC Savings #9475	(12/31/2024 - Interest + \$1,577.11)		\$178,224.89

TOTAL DEPRECIATION SAVINGS: \$460,189.18

TOTAL SAVINGS: \$768,393.67

TOTAL OF DISTRICT FUNDS: \$1,836,153.69

<u>TAXES:</u>	<u>GENERAL</u>	<u>BUILDING</u>	<u>FUND TOTALS:</u>	
BUFFALO	\$18,084.37	\$0.00	GENERAL	\$1,321,702.48
HALL	\$1,602.87	\$0.00	DEPRECIATION	\$460,189.18
ADAMS	\$0.00	\$0.00	LUNCH	\$12,319.10
KEARNEY	\$0.00	\$0.00	SPECIAL BLDG	54,262.03
TOTAL TAXES	\$19,687.24	\$0.00		

Net Wages	\$ 181,115.54
Employee - Liabilities	\$ 97,089.14
General Fund Expenditures	\$ 87,064.99
Receipts for December 2024	\$ 293,448.90

988869

	2023-24	2024-25		2023-24	2024-25
Sept. Expenditures Reported @ Board Mtg	\$93,109.00	\$93,616.00	Mar. Expenditures Reported @ Board Mtg	\$66,590.00	
Sept. Net Payroll	\$253,040.00	\$276,383.00	Mar. Net Payroll	\$254,187.00	
Sept. EOM Expenditures			Mar. EOM Expenditures		
Total Sept. Expenditures	346,149.00	369,999.00	Total Mar. Expenditures	\$320,777.00	
Percent of Budget Spent	4.39%	4.40%	Accumulated Totals	\$2,327,702.00	
Cash On Hand	\$1,813,436.00	\$2,489,235.00	Percent of Budget Spent	4.07%	#REF!
			Cash On Hand	\$1,116,607.00	
Oct. Expenditures Reported @ Board Mtg	\$77,028.00	\$175,614.00			
Oct. Net Payroll	\$257,895.00	\$272,417.00	April Expenditures Reported @ Board Mtg	\$111,920.00	
Oct. EOM Expenditures			April Net Payroll	\$259,423.00	
Total Oct. Expenditures	334,923.00	448,031.00	April EOM Expenditures		
Accumulated Totals	\$681,072.00	\$818,030.00	Total April Expenditures	\$371,343.00	
Percent of Budget Spent	4.25%	5.33%	Accumulated Totals	\$2,699,045.00	
Cash On Hand	\$1,651,848.00	\$2,316,713.00	Percent of Budget Spent	4.71%	#REF!
			Cash On Hand	\$988,870.00	
Nov. Expenditures Reported @ Board Mtg	\$80,361.00	\$76,959.00	May Expenditures Reported @ Board Mtg	\$116,703.00	
Nov. Total Payroll	\$265,893.00	\$280,669.00	May Net Payroll	\$259,423.00	
Nov. EOM Expenditures			May EOM Expenditures		
Total Nov. Expenditures	346,254.00	357,628.00	Total May Expenditures	\$376,126.00	
Accumulated Totals	\$1,027,326.00	\$1,175,658.00	Accumulated Totals	\$3,075,171.00	
Percent of Budget Spent	4.39%	4.25%	Percent of Budget Spent	4.77%	#REF!
Cash On Hand	\$1,336,760.00	\$1,936,316.00	Cash On Hand	\$1,988,254.00	
Dec. Expenditures Reported @ Board Mtg	\$84,480.00	\$87,065.00	June Expenditures Reported @ Board Mtg	\$114,019.00	
Dec. Total Payroll	\$260,095.00	\$278,205.00	June Net Payroll	\$250,336.00	
Dec. EOM Expenditures			June EOM Expenditures		
Total Dec. Expenditures	344,575.00	365,270.00	Total June Expenditures	\$364,355.00	
Accumulated Totals	1,371,901.00		Accumulated Totals	\$3,439,526.00	
Percent of Budget Spent	4.37%	4.34%	Percent of Budget Spent	4.62%	
Cash On Hand	\$1,060,414.00	\$1,836,154.00	Cash On Hand	\$2,085,411.00	
Jan. Expenditures Reported @ Board Mtg	\$52,939.00		July Expenditures Reported @ Board Mtg	\$184,630.00	
Jan. Net Payroll	\$262,406.00		July Net Payroll	\$250,834.00	
Jan. EOM Expenditures			July EOM Expenditures		
Total Jan. Expenditures	\$315,345.00		Total July Expenditures	\$435,464.00	
Accumulated Totals	1,687,246.00		Accumulated Totals	\$3,874,990.00	
Percent of Budget Spent	4.00%	#REF!	Percent of Budget Spent	5.52%	
Cash On Hand	\$1,365,897.00		Cash On Hand	\$1,702,103.00	
Feb. Expenditures Reported @ Board Mtg	\$62,555.00		August Expenditures Reported @ Board Mtg	\$68,168.00	
Feb. Net Payroll	\$257,124.00		August Net Payroll	\$272,280.00	
Feb. EOM Expenditures			August EOM Expenditures		
Total Feb. Expenditures	\$319,679.00		Total August Expenditures	\$340,448.00	
Accumulated Totals	2,006,925.00		Accumulated Totals	\$4,215,438.00	
Percent of Budget Spent	4.05%	#REF!	BUDGET	\$7,889,587.00	\$8,409,547.00
Cash On Hand	\$1,536,630.00		TOTAL % OF BUDGET SPENT =	53.43%	
			Cash On Hand	\$1,405,758.00	

Teacher Vacancy Survey Comparison

The Nebraska Department of Education (NDE) administers the Teacher Vacancy Survey to assess shortage areas annually. This report serves as a comparison between the 2024 and 2023 survey results.

To view the full reports, visit education.ne.gov.

Top Reason:

2024

Of 153 respondents, 63% reported “No applicants,” and 15 % reported “No fully qualified applicants.”

2023

Of 176 respondents, 57% reported “No applicants,” and 17 % reported “No fully qualified applicants.”

2024
71%
2023
71%

Responses

In 2024, 310 of 436 (71%) districts/systems responded.
In 2023, 310 of 436 (71%) districts/systems responded.

Unfilled Positions

In 2024, 153 respondents reported 669.35 unfilled positions compared to 176 reporting 908.18 in 2023.

2024
669
2023
908

2024
25%
2023
40%

Vacancies

In 2024, 200.65 of 669.35 (25%) positions were vacant.
In 2023, 361.78 of 908.18 (40%) positions were vacant.

Top Unfilled

Special Education topped the list of unfilled positions by endorsement area with 149 in 2024 and 209 in 2023.

2024
Special Education
2023
Special Education

Top Solution:

In 2024, 22% of respondents reported the “Position was not filled.”

In 2023, 24% of respondents reported the “Position was not filled.”

Top 5 Unfilled:

- 2024
1. Special Education
 2. Elementary Ed.
 3. Career Education
 4. Language Arts
 5. Early Childhood
- 2023
1. Special Education
 2. Elementary Ed.
 3. Career Education
 4. Language Arts
 5. Mathematics



Superintendent Report for January 2025

Snow Days

This information is mostly for new board members, but it is also a good refresher for current members.

Snow day decision-making process:

- In the event of a widespread weather situation, the National Weather Service in Hastings puts on a webinar for area superintendents.
- During the webinar, they include information regarding the timing, location, and severity of the storm. They predict the impacts of travel and the times of the day most impacted. They also share their level of certainty (ranging from not very certain to very certain)
 - The NWS will share their degree of certainty regarding timing, location, and severity and these can vary depending on the circumstances.
 - For example, they might be very certain about the location but not certain about timing.
 - Or they might be very certain of severity but not certain of location.
- Following the webinar I then visit with various superintendent groups I am a part of based on geographical location. We will discuss our strategies for canceling school, calling a late start, or going at normal time.
 - Many times schools in the same geographical location will make a similar call. The difference may be on where the cutoff line of the storm is. There have been times when Gibbon was predicted to get snow but the NWS had a high degree of certainty that the cut-off line would be in Wood River. In that case, Shelton and Gibbon had a late start and WR went at the normal time.
 - Sometimes if there is a high degree of certainty that we can expect impacts to travel, I can make a decision on school the night before. If there is a low degree of certainty, I will get up early in the morning to drive and check the roads.
- The superintendent groups also reach out to Buffalo County and Hall County to find out what time they are going out to clear roads. This can impact bus routes and factor into decision-making.
- We have a total of 4.5 snow days built into our calendar. Any more than this, and we need to make up school days.
- As you can see many variables go into determining the best course of action. The number one priority is student and staff safety.

Projects and ongoing efforts:

- Roof resurfacing is almost finished. This is an insurance claim.
- AED has been purchased. An anonymous donor provided this.
- Civil Rights Audit has been completed. Waiting for the findings report to be completed by the Nebraska Department of Education (NDE).
- Federal Grants desk audit was also completed by NDE. Everything was found to be in order regarding our federal grants.

Respectfully submitted,

Dr. Gannon

To: Board of Education
From: Jeff Kenton
Date: January 13, 2025
Re: Board Report

- Elementary Enrollment is 160 students
- School-wide Assessments
 - Winter MAP (Measures of Academic Progress) testing occurred before Christmas Break.
 - Working with students who were absent to complete all testing.
 - Middle-of-Year DIBELS (Dynamic Indicators of Basic Early Literacy Skills) testing also occurred before Christmas Break.
 - Working with students who were absent to complete all testing.
 - I will share comparison graphs from the beginning of the year to the middle of the year at the February meeting.
- Formal Evaluations
 - I continue to work on formal evaluations of certified staff.
 - My goal is to have them all completed before the end of March.
- Working with Kindergarten and PK to finalize dates for Registration.

Respectfully Submitted,

Jeff Kenton

To: Board of Education
From: Jenette Meyer
Date: January 13, 2025
Re: Board Report

7-12 Enrollment: 118

7-12 Staff met and have started working on the 2025-2026 class offerings

- Miss Horak took the Biology PRAXIS and passed it, so for the 25-26 school year, they will be looking at which classes can give science credit to students

Fall 2024 College Classes:

- 13 students took Dual Credit Courses
- 20 classes were taken, and all passed

Quiz Bowl

- Congratulations to Shelton High School for winning the Small School Division at the “Girl’s Only” Quiz Bowl. This accomplishment qualifies your team for participation at the 43rd annual National Academic Championship. You may choose to compete at one of these four preliminary-round phases:
 - May 17-18, Virtual
 - May 25-26, New Orleans
 - May 31-June 1, Chicago
 - June 7-8, Virtual

Ms. Held wants to take the Girl’s Only team to the Chicago competition.

Science Position

- Only one candidate has applied
- I have put the position on the Handshake Website, which went to 14 different colleges.

Respectfully submitted,
Jenette Meyer

**Negotiated Agreement
Shelton Public Schools District #19
Shelton Education Association
2025-2026**

1. Salary

A base salary of \$38,475 for the 2025-2026 contract year with increments for years of experience and accepted college credit beyond the BA level according to the attached salary schedule. A teacher's contract year shall be considered 185 days of service which includes 12 duty days for teacher in-service. The teacher in-service days will be allocated to allow for 5 professional learning days, 2 Parent-Teacher Conference days, 4 teacher work days, and a teacher check-out day at the end of the year.

2. Payment for Sponsorship of Extra-Curricular Activities

See the attached Extra-Curricular salary schedule

3. Steps on the salary schedule

The attached schedule will be used for the placement of teachers. The maximum advancement for years of experience for any contract year is one step. (Policy 4029)

4. Additional Compensation

To attract and retain quality teachers, the district will grant as many years of experience as the pay scale allows.

5. Health Insurance Contributions

The school district shall pay 100% of a \$1,050 deductible premium, for the plan endorsed by the Educators Health Alliance.

6. Life Insurance Contribution

The school district shall pay \$3.00 per month for each teacher for a \$20,000.00 Life Insurance Policy through a mutually agreed upon carrier.

7. Dental Insurance Contributions

The school district shall pay 100% of BC/BS dental plan PPO-80% A, B, and C with 50% D coverage.

8. Personal Leave

Teachers who have been employed by the district for 1 to 9 years of continuous service will receive 2 personal days annually and may trade in 4 sick leave days for one additional personal day giving them a maximum of 3 personal days per contract year.

Teachers who have completed their 10th consecutive year in the district will receive 3 personal days per contract year and may trade in 5 sick leave days for one additional personal day giving them a maximum of 4 personal days per contract year.

Teachers who have completed their 20th consecutive year of service in the district will receive 4 personal days per contract year and may trade in 5 sick leave days for one additional personal day giving them a maximum of 5 personal days per contract year.

Personal days that result from a staff member trading in sick days must be used during that calendar year and are not subject to reimbursement. Individuals must use annual personal days prior to trading sick leave for an additional personal day.

Part-time employees will receive a prorated amount of personal leave.

****Personal days based on years of service will be re-evaluated for the 2026-2027 master agreement to ensure this plan is sustainable and does not negatively impact instructional time.**

Personal leave will be subject to (1) the availability of substitutes and (2) adequate notice to the administration. In the instance when a personal day is requested on the day preceding or following a holiday or at the beginning or end of the school year it shall be subject to the following restrictions: The day off will be granted on a first-come, first-serve basis to the first two staff members presenting their request in writing to the superintendent. After that, no personal days will be granted on any of those particular days. Personal days will not be taken on professional development days. Requests for personal leave may be submitted once the calendar for the following year has been approved. Personal days granted before or after a holiday must be taken as a full day, regardless of the length of the instructional day missed. (ie-a half day of school missed will be taken as a full personal day, no partial personal days.)

Unused personal leave will be reimbursed at a daily rate equal to the employee's daily rate of pay. Personal leave may not be accumulated.

9. Sick Leave

Full-time employees shall receive 13 days of sick leave per year. Part-time employees will receive a prorated amount of leave. Sick leave shall mean absence due to personal illness, injury, or accident, absence due to illness of a family member residing in the same home, and also children, parents, parents-in-law, and siblings.

Unused sick leave can be accumulated to 40 days.

In order for certificated employees to utilize accumulated sick leave, all 13 of the current year's sick leave days must have been utilized and an absence took place.

After a certified staff member has used up all of their current year's sick leave days and their accumulated sick leave days, they may borrow up to 5 days from their following year's sick leave days. If the staff member should leave the district for any reason and has borrowed from the following year's sick leave days, then that employee will owe the district 1/185th of their total compensation per day for the sick leave days that were borrowed. This will either be deducted from their final check or in the case of a late resignation, will be paid to the district before they will be released from their contract.

10. Bereavement Leave

Bereavement leave can be taken from personal leave or sick leave days.

11. Professional Leave

A teacher shall receive up to two (2) days of non-accumulative professional leave per year. Professional leave is intended for meetings, workshops, conferences, and professional gatherings as detailed in Board Policy 7017. Workshops, seminars, and functions attended by the teacher at the request of the superintendent shall not be included in the above limit. Initial requests shall be made at least one week in advance of the planned leave day(s) to the principal. Head and assistant coaches will be granted two additional days of professional leave to attend NSAA-sponsored state championships in their respective sports.

12. Full "Dock Days" Leave

Staff members covered by this agreement are entitled to up to 5 “dock days” of additional leave in excess of the leave provided herein, so long as their leave is otherwise qualifying under another leave provision in this agreement and they have complied with all of the requirements of that provision for taking the leave. First-year teachers will receive an additional 10 dock days for FMLA reasons. Dock day leave will be taken at a reduction of the staff member’s total salary and benefit cost per day. This provision shall not apply, and the staff member is not allowed to take dock day leave, if the staff member is eligible for any other type of leave, including but not limited to leaves such as those provided in the agreement, the FMLA, and or Short or long-term disability.

13. 125 Plan

The school district will offer an IRS Section 125 for its employees.

14. Direct Deposit

The Board of Education will make direct deposit of checks available to all staff.

15. Praxis Exam

The district will reimburse a teacher for the fees of a passed Praxis exam that allows them to add an endorsement to their teaching certificate according to the [Areas of Specialization](#) allowed by NDE.

Agricultural Education	Earth and Space Science	Health Education	Physical Education	Special Education Generalist
Art	Economics	Health and Physical Education	Physics	SPED Deaf or Hard of Hearing
Biology	Elementary Education	History	Political Science	SPED Visual Impairment
Business, Marketing, Information, Technology (BMIT)	English Language Arts	Mathematics	Science	Vocal Music
Chemistry	Family and Consumer Science	Middle-Level Education (ELA, Math, Science, and S.S.)	Secondary English	World Languages (French, German, Latin, Spanish)
Early Childhood Inclusive	Geography	Music	Social Studies	

16. Agreement

This agreement will remain in force until superseded by a future agreement.

The Board of Education and Shelton Education Association agree that this document constitutes a complete agreement on all matters and all other proposals that have been made or considered have been withdrawn in consideration of this agreement.

Board Member

SEA Member

Board Member

SEA Member

Board Member

SEA Member

Dated this _____ day of _____ 2025.

2025 - 2026 Extra-Curricular Salary Schedule

Payments shall be based on a percentage of the base salary of \$38,475

Varsity Head Coaches & Activities Director

1-2 year(s) of experience	0.11	\$4,232
3-4 years of experience	0.12	\$4,617
5-6 years of experience	0.13	\$5,002
7-9 years of experience	0.14	\$5,387
10 or more years of experience	0.15	\$5,771

Assistant Varsity Coaches

1-2 year(s) of experience	0.080	\$3,078
3-4 years of experience	0.085	\$3,270
5-6 years of experience	0.090	\$3,463
7-9 years of experience	0.095	\$3,655
10 or more years of experience	0.100	\$3,848

Junior High Head Coaches	0.055	\$2,116
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Assistant Junior High Coaches	0.04	\$1,539
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The head junior high and head high school track coach shall receive 1½ times the index listed in the extracurricular pay schedule. The additional index is only applicable if there is one head coach for both boys and girls.

Coaching experience will be granted when moving from a head to an assistant with experience in that sport within the district. A staff member returning as a head or assistant coach to a sport they have previously coached for the district will receive credit for the experience at that level in the sport. The sports shall be considered as football, volleyball, basketball, track, wrestling, cross country, and golf.

Golf will follow the assistant varsity coach's schedule.

Cross-country will follow the varsity coach's schedule.

Summer Weights Coach will follow the Junior High coaching schedule.

Teachers asked to give up any portion of their scheduled instructional planning time to cover classes or supervise students will be compensated at a prorated rate equivalent to \$15.00 for a standard high school class period.

Other Activities 2025-2026

Vocal	0.04	\$1,539
Instrumental	0.045	\$1,731
Summer program	0.04	\$1,539
Drama (One Act)	0.06	\$2,309
Asst. Drama (One Act)	0.03	\$1,154
Speech	0.06	\$2,309
Asst. Speech	0.03	\$1,154
Yearbook	0.03	\$1,154
FFA	0.035	\$1,347
Cheer/Dance	0.04	\$1,539
Senior Class	0.025	\$962
Junior Class	0.035	\$1,347
Sophomore Class	0.015	\$577
Freshman Class	0.01	\$385
8th Grade Class	0.005	\$192
7th Grade Class	0.005	\$192
National Honor Society	0.015	\$577
Quiz Bowl	0.03	\$1,154
National Art Honor Society	0.015	\$577
Red Ribbon/STAND	0.015	\$577
Student Council	0.02	\$770
Spanish Club	0.015	\$577
Teammates	0.04	\$1,539
Summer Weights Helper		\$15.00 per hour
(One sports coach in addition to the summer weights coach is allowed \$15 per hour not to exceed 25 hours in the summer.)		

NOTICE OF NON-DISCRIMINATION

The Shelton Public School District hereby gives this statement of compliance and intends to comply with all state and federal laws prohibiting discrimination. This school district intends to take any necessary measures to assure compliance with such laws against any prohibited form of discrimination.

The Shelton Public School District does not discriminate on the basis of sex, disability, race (including skin color, hair texture, and protective hairstyles), color, religion, veteran status, national or ethnic origin, age, marital status, pregnancy, childbirth or related medical condition, sexual orientation or gender identity, or other protected status in its programs and activities and provides equal access to all designated youth groups.

Complaints or concerns involving discrimination or needs for accommodation or access should be addressed to the appropriate Coordinator. For further information about anti-discrimination laws and regulations, or to file a complaint of discrimination with the Office for Civil Rights in the U.S. Department of Education (OCR), please contact the OCR at One Petticoat Lane, 1010 Walnut Street, 3rd Floor, Suite 320, Kansas City, MO 64106, (816) 268-0550 (voice), Fax (816) 268-0599, (800) 877-8339 (telecommunications device for the deaf), or ocr.kansascity@ed.gov.

APPENDIX A GRIEVANCE PROCEDURES

Definition of Grievance. A grievance is an allegation by an employee or group of employees that there has been a violation of a provision of the negotiated agreement or a policy of the Board of Education.

Procedural Steps. The procedure for handling grievances is as set forth below.

Step 1 - Oral Notice to Principal. The grievant shall initiate the grievance by presenting it to his or her principal or immediate supervisor within seven (7) days from the date that the grievant knew or should have known of the incident giving rise to the grievance.

Step 2 - Written Grievance to the Principal. If the grievance is not resolved to the satisfaction of the grievant within five (5) days of the meeting with the principal, the grievant representative may present the grievance in writing to the principal. The principal shall schedule a meeting within three (3) days of receipt of the written grievance to discuss the elements of the grievance. The principal shall submit his or her determination in writing to the grievant within five (5) days of the meeting.

Step 3 - Written Appeal to the Superintendent of Schools. If the determination of the principal is not satisfactory to the grievant, the grievant may appeal it to the superintendent of schools or his or her designated representative. Said appeal shall be presented, in writing, to the office of the superintendent of schools within five (5) days of receipt of the principal's determination. The superintendent of schools or a designee shall hold a formal meeting within seven (7) days of receiving the written appeal. The superintendent of schools or a designated representative shall make a written determination regarding the grievance within five (5) days of the date of the meeting.

Step 4 - Appeal to the Board of Education. If the determination of the superintendent of schools is not satisfactory to the grievant, the grievant may appeal it to the board within five (5) days of receipt of the superintendent's decision. The board shall hear the grievance within thirty (30) days in open or closed session in accordance with the law. The board shall notify the grievant of its decision within five (5) days of hearing the grievance.

Written Presentation. All grievances presented at Step 2 and subsequent steps of the procedure shall set forth in writing all facts giving rise to the grievance, the provision(s) of the agreement or policy alleged to have been violated,

the names of the grievant(s), the names of all witnesses, and the remedy sought by the grievant. All grievances at Step 2 and appeals at Step 3 and Step 4 shall be signed and dated by the aggrieved employee. All written answers submitted by the district shall be signed and dated by the appropriate district representative.

Grievance Meetings or Hearings. All meetings and hearings conducted under this procedure up to and including Step 3 shall be conducted in private and shall include only the administration's representatives, the grievant, the grievant's representatives, and witnesses as necessary.

Association Representation. A grievant shall have the right to have an Association representative present to represent the grievant at each level of the grievance procedure.

Reprisals. No reprisals of any kind shall be taken against any employee who uses this grievance procedure in good faith.

Withdrawal of a Grievance. A grievant may withdraw his or her grievance at any level of the procedure without fear of reprisal from any party.

Advanced Step Filing. A grievance shall be filed initially at the level at which the decision resulting in the grievance was made.

Time Limitations. Time limitations herein are critical. All references to days are calendar days. No grievance shall be accepted by the district unless it is submitted or appealed within the time limits set forth in this Agreement. If at any time during the grievance process, it is discovered that the grievance was not filed or appealed in a timely manner, the grievance shall be dismissed. If the grievance is not submitted in a timely manner at Step 1 or Step 2, it shall be deemed to be waived. If the grievance is not appealed to Step 3 in a timely manner, it shall be deemed to have been settled in accordance with the district's Step 2 determination. If the district fails to answer within the time limits set forth in this Agreement, the grievance shall automatically proceed to the next step. When the deadline for taking an action falls on a Saturday, a Sunday or a legal holiday, the time for taking the action shall be extended to the next working day.

Requirement to Grieve. This grievance procedure is not discretionary and cannot be waived except through the express written consent of the board. No administrator or board member, individually, has the authority to waive the requirements of this procedure. Any grievance covered by this procedure but not raised pursuant to the requirements herein, including any grievance abandoned, will be forfeited.

[illegible]

SHELTON PUBLIC SCHOOL DISTRICT #19

SHELTON, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2024



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

SHELTON PUBLIC SCHOOLS
SHELTON PUBLIC SCHOOL DISTRICT NO. 19 DISTRICT #19
SHELTON, NEBRASKA
TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1 - 4
FINANCIAL STATEMENTS	
Government-Wide Financial Statements	
Statement of Activities and Net Position - Modified Cash Basis	5 - 7
Fund Financial Statements	
Statement of Receipts, Disbursements, and Changes in Fund Balances - Modified Cash Basis and Statement of Assets, Liabilities, and Fund Balances - Modified Cash Basis - Governmental Funds	8 - 10
NOTES TO FINANCIAL STATEMENTS	11 - 23
SUPPLEMENTARY INFORMATION	
General Fund Components - Combining Schedule of Receipts, Disbursements, and Changes in Fund Balance - Modified Cash Basis	24 - 26
General Fund Components - Combining Schedule of Assets, Liabilities, and Fund Balance - Modified Cash Basis	27
Nonmajor Funds Combining Schedule of Receipts, Disbursements, And Changes in Fund Balance - Modified Cash Basis and Schedule of Assets, Liabilities, and Fund Balance - Modified Cash Basis	28 - 29
Schedules of Receipts, Disbursements, and Changes in Fund Balance - Modified Cash Basis - Budget and Actual	
General Fund	30 - 33
Depreciation Fund	34
Employee Benefit Fund	35
School Nutrition Fund	36
Special Building Fund	37
Bond Fund	38
Qualified Capital Purpose Undertaking Fund	39
Activities Fund	40
Notes to Budgetary Schedules	41
OTHER INFORMATION	
Activities Fund - Schedule of Changes in Cash Balances (Unaudited)	42 - 43
REPORT REQUIRED BY GOVERNMENT AUDITING STANDARDS	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	44 - 45
SCHEDULE OF FINDINGS AND RESPONSES	46 - 47
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	48



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

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Shelton Public School District #19, Shelton, Nebraska, as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise Shelton Public School District #19, Shelton, Nebraska's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position modified cash basis of the governmental activities, each major fund, and the aggregate remaining fund information of Shelton Public School District #19, Shelton, Nebraska, as of and for the year ended August 31, 2024, and the respective changes in financial position modified cash basis thereof for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Financial Statements section of our report. We are required to be independent of Shelton Public School District #19, Shelton, Nebraska, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - Basis of Accounting

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the presentation of the financial

statements in this circumstance. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Shelton Public School District #19, Shelton, Nebraska's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate that raise substantial doubt about Shelton Public School District #19, Shelton, Nebraska's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Shelton Public School District #19, Shelton, Nebraska's basic financial statements. The supplementary information on pages 24 - 41 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information on pages 24 - 41 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information on pages 24 - 41 is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

We also have previously audited, in accordance with auditing standards generally accepted in the United States of America, Shelton Public School District #19, Shelton, Nebraska's basic financial statements for the year ended August 31, 2023, which are not presented with the accompanying financial statements, and we expressed unmodified opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Shelton Public School District #19, Shelton, Nebraska's basic financial statements as a whole. The supplementary information on pages 30 - 40 is presented for the purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2023 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2023 supplementary information on pages 30 - 40 is fairly stated in all material respects in relation to the basic financial statements from which it has been derived.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises of the supplementary information included on pages 42 - 43, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2024, on our consideration of Shelton Public School District #19, Shelton, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Shelton Public School District #19, Shelton, Nebraska's internal control over financial reporting and compliance.

Dana F Cole + Company, LLP

Minden, Nebraska
October 31, 2024

SHELTON PUBLIC SCHOOL DISTRICT #19

STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS

Net
(Disbursements)
Receipts and
Changes in
Net Position

67

SHELTON PUBLIC SCHOOL DISTRICT #19
SHELTON, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2024

				Net (Disbursements) Receipts and Changes in Net Position
				<u>Primary Government</u>
				<u>Total</u>
				<u>Governmental Activities</u>
		Program Receipts		
		Charges for	Operating Grants and	
		Services	Contributions	
		Disbursements		
General receipts				
Taxes				
o	Property taxes - general purpose			3,712,086
	Property taxes - special building			3,732
	Property taxes - debt service			312,923
	Motor vehicle taxes			152,706
	Interest			66,788
	County sources			21,752
	State funding			782,214
	Public Power District sales tax			24,805
	Other receipts			64,770
	Total general receipts			<u>5,141,776</u>
CHANGE IN NET POSITION				595,261
NET POSITION, beginning of year				<u>2,653,366</u>
NET POSITION, end of year				<u><u>3,248,627</u></u>

SHELTON PUBLIC SCHOOL DISTRICT #19
SHELTON, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2024

				Net (Disbursements) Receipts and Changes in Net Position
			Program Receipts	Primary
			Charges for	Operating Grants and
	Disbursements	Services	Contributions	Total Governmental Activities
ASSETS				
Cash and cash equivalents				2,051,417
Cash at county treasurer				<u>1,197,210</u>
TOTAL ASSETS				<u>3,248,627</u>
NET POSITION				
Restricted for				
Debt services				371,325
Capital projects				59,931
Nutrition Program				6,690
Unrestricted				<u>2,810,681</u>
TOTAL NET POSITION				<u>3,248,627</u>

See accompanying notes to financial statements.

SHELTON PUBLIC SCHOOL DISTRICT #19
SHELTON, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
AND STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2024

	Major Fund	Other		Total
	General	Governmental		Governmental
	Fund	Funds	Eliminations	Funds
RECEIPTS				
Local receipts				
Property taxes - general purpose	3,712,086			3,712,086
Property taxes - special building		3,732		3,732
Property taxes - debt service		312,923		312,923
Motor vehicle taxes	152,706			152,706
Public Power District sales tax	22,900	1,905		24,805
Interest	54,634	12,154		66,788
Other	13,213	1,311		14,524
∞ Nutrition sales		68,888		68,888
Student activities		171,995		171,995
Insurance Premiums	4,605			4,605
Donations	4,500			4,500
County sources	21,752			21,752
State receipts	1,370,546	29,612		1,400,158
Federal receipts	285,103	97,719		382,822
Nonrevenue receipts	38,312	2,829		41,141
Total receipts	<u>5,680,357</u>	<u>703,068</u>	<u></u>	<u>6,383,425</u>
DISBURSEMENTS				
Regular instruction	2,293,736			2,293,736
Special education programs	456,954			456,954
Support services				
Students	316,481	244,539		561,020
Instruction	178,824			178,824
General administration	552,906			552,906
Central services	116,333			116,333
Operation and maintenance of plant	618,420			618,420
Student transportation	71,044			71,044

SHELTON PUBLIC SCHOOL DISTRICT #19
SHELTON, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
AND STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2024

	Major Fund General Fund	Other Governmental Funds	Eliminations	Total Governmental Funds
DISBURSEMENTS (Continued)				
State categorical programs	3,508			3,508
Federal programs	367,795			367,795
Nutrition services		209,181		209,181
Debt service				
Principal		245,000		245,000
Interest		62,560		62,560
Capital outlay	19,617	31,266		50,883
Total disbursements	<u>4,995,618</u>	<u>792,546</u>		<u>5,788,164</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>684,739</u>	<u>(89,478)</u>		<u>595,261</u>
OTHER FINANCING SOURCES (USES)				
Transfers in		81,817	(81,817)	
Transfers out	<u>(81,817)</u>		<u>81,817</u>	
Total other financing sources (uses)	<u>(81,817)</u>	<u>81,817</u>		
NET CHANGE IN FUND BALANCES	602,922	(7,661)		595,261
FUND BALANCES, beginning of year	<u>2,112,142</u>	<u>541,224</u>		<u>2,653,366</u>
FUND BALANCES, end of year	<u>2,715,064</u>	<u>533,563</u>		<u>3,248,627</u>

SHELTON PUBLIC SCHOOL DISTRICT #19
SHELTON, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
AND STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2024

	Major Fund	Other		Total
ASSETS	General	Governmental	Eliminations	Governmental
	Fund	Funds		Funds
ASSETS				
Cash and cash equivalents	1,609,963	441,454		2,051,417
Cash at county treasurer	<u>1,105,101</u>	<u>92,109</u>	<u> </u>	<u>1,197,210</u>
TOTAL ASSETS	<u>2,715,064</u>	<u>533,563</u>	<u> </u>	<u>3,248,627</u>
10				
FUND BALANCES				
FUND BALANCES				
Restricted for				
Debt services		371,325		371,325
Capital projects		59,931		59,931
Nutrition Program		6,690		6,690
Committed				
Student activities		95,617		95,617
Assigned				
Capital projects	368,222			368,222
Employee benefits	26,187			26,187
Subsequent year's budget	2,199,840			2,199,840
Unassigned	<u>120,815</u>			<u>120,815</u>
Total fund balances	<u>2,715,064</u>	<u>533,563</u>	<u> </u>	<u>3,248,627</u>
TOTAL FUND BALANCES	<u>2,715,064</u>	<u>533,563</u>	<u> </u>	<u>3,248,627</u>

See accompanying notes to financial statements.

SHELTON PUBLIC SCHOOL DISTRICT #19
SHELTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies of the Shelton Public School District #19, Shelton, Nebraska (the District).

Reporting Entity

Shelton Public School District #19, Shelton, Nebraska's Board of Education (the Board) is the basic level of government, which has financial accountability and control over all activities related to public school education in the District. The District receives funding from local, county, state, and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since the District's board members are elected by the public and have decision-making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters. In addition, there are no component units, as defined in Governmental Accounting Standards Board Statement 14, which are included in the District's reporting entity.

All significant activities and organizations on which the District exercises oversight responsibility have been included in the District's financial statements.

Basic Financial Statements - Government-Wide Statements

The District utilizes the provisions of Statement 34 of the Government Accounting Standards Board, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. Statement 34 established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements, fund financial statements, and the classification of net position into the following components: restricted and unrestricted.

The statement of net position and statement of activities report information on the District as a whole. They include all funds of the District except for fiduciary funds. The effects of interfund activity have been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The District does not report any business-type activities.

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

SHELTON PUBLIC SCHOOL DISTRICT #19
SHELTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic Financial Statements - Fund Financial Statements

The fund financial statements of the reporting entity are organized into funds, each of which is considered a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, receipts, and expenditures. All of the District's funds are considered governmental funds. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the District, meets specific mathematical criteria set forth by GASB, or is identified as a major fund by the District's management. All remaining governmental funds by category are summarized into a single column as nonmajor governmental funds.

The District reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the District and accounts for all receipts and disbursements of the District not encompassed within other funds. It may finance all facets of services rendered by the District, inclusive of operation and maintenance. General Fund receipts are classified according to source while its disbursements are classified according to specific functions. All property tax receipts and other receipts that are not allocated by law, budgetary requirement, or contractual agreement to some other fund are accounted for in this fund. General operating disbursements and the new replacement capital outlay costs that are not paid through other funds are paid from the General Fund. General Fund disbursements are limited by the Tax Equity and Educational Opportunities Support Act.

The General Fund for financial reporting purpose also includes the following components, which are considered funds for budgetary purposes but do not meet the definition as special revenue funds as clarified in GASB Statement 54, or whose activities are insignificant and reporting as part of the General Fund is allowable.

Depreciation Fund - The Depreciation Fund is established by the District in order to facilitate the eventual purchase of a costly capital outlay by reserving such monies from the General Fund. To allocate monies from the General Fund, the District will show the movement of monies as a disbursement from the General Fund and the Depreciation Fund will show the receipt as a "transfer from the General Fund." The District may divide this fund into more than one account to allocate a portion of this fund for different valid purposes. The purpose of a depreciation fund is to spread replacement costs of capital outlay over a period of years to avoid a disproportionate tax effect in a single year to meet such an expense. This fund is restricted as part of the Allowable Reserve by the Tax Equity and Educational Opportunities Support Act. The Depreciation Fund is considered a component of the General Fund.

SHELTON PUBLIC SCHOOL DISTRICT #19
SHELTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic Financial Statements - Fund Financial Statements (Continued)

Employee Benefit Fund - The Employee Benefit Fund is established by the District in order to specifically reserve General Fund money for the benefit of school district employees (unemployment compensation, early retirement, health insurance deductibles, etc.). To allocate monies from the General Fund, a school district will show the movement of monies as an expense from the General Fund, and the Employee Benefit Fund will show the revenue as a transfer from the General Fund. The District may divide this fund into more than one account to allocate a portion of this fund for different valid purposes. This fund is restricted by statute as part of the Allowable Reserve limitation. The Employee Benefit Fund is considered a component of the General Fund.

The District reports the following nonmajor governmental funds:

Qualified Capital Purpose Undertaking Fund - The Qualified Capital Purpose Undertaking Fund (QCPUF) is established for a specific abatement project to address an actual or potential environmental hazard, accessibility barrier, life safety code violation, life safety hazard, or mold which exists within one or more existing school buildings or the school grounds of existing school buildings controlled by the District. Such determination shall not include abatement projects related to the acquisition of new property, the construction of a new building, the expansion of an existing building, or the remodeling of an existing building for purposes other than the abatement of environmental hazards, accessibility barriers, life safety code violations, life safety hazards, or mold. The period of years for such levy shall not exceed ten years and the levy for such project when combined with all other levies pursuant to Sections 79-10, 110.02 and 79-10, 110 R.R.S. shall not exceed \$0.03 per \$100 of taxable valuation. General Fund expenditures for the purpose of these funds are not allowable.

For projects in place prior to April 19, 2016, the Qualified Capital Purpose Undertaking Fund maximum levy remains at \$0.052.

If taxable valuation is lower than the taxable valuation in the year when the District last issued QCPUF bonds and the \$0.03 maximum levy is insufficient to meet the combined annual principal and interest, the District can exceed the \$0.03 maximum levy for the difference to meet that year's principal and interest obligations.

School Nutrition Fund - The School Nutrition Fund is used to accommodate the financial activities of the Child Nutrition Programs. These include the School Lunch, School Breakfast, After School Snack, Special Milk, Child and Adult Care Food, and the Summer Food Service Programs. The fund accounts for all receipts and disbursements of all Child Nutrition Programs. Receipts in this fund include the federal and state program cost reimbursements received by the District and General Fund support of the lunch program. All food purchases and other supplies are accounted for as disbursements of the School Nutrition Fund; accordingly, no inventories are maintained.

SHELTON PUBLIC SCHOOL DISTRICT #19
SHELTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic Financial Statements - Fund Financial Statements (Continued)

Special Building Fund - The Special Building Fund is established for acquiring or improving sites and buildings, including the construction, alteration, or improvement of buildings. The primary sources of receipts for the Special Building Fund include the sale of bonds, the sale of property, and tax receipts. Regardless of the source, all receipts for this purpose are accountable through this fund. General Fund disbursements for the purpose of this fund are not allowable. Special Building Fund accounting provides a more effective means of identifying those expenditures associated with construction activities and provides a complete and consolidated record of all costs of the building program at the conclusion of a project(s). If more than one Special Building Fund activity is active at the same time, separate accounts for each project may be established within the single Special Building Fund. The tax levy for this fund is restricted. The Board of Education may approve a budget with a levy limitation of \$0.140 per \$100 of valuation, or a tax levy not to exceed \$0.175 per \$100 of valuation may be established for this fund by a vote of the people within the District for a term not to exceed 10 years.

Bond Fund - The Bond Fund is used to record tax receipts, investment interest, and the payment of bond principal, interest, and other related costs. If the fund balance is not sufficient to meet interest or bond payments from the Bond Fund, the General Fund shall be used for these payments. Revenue from a levy to retire bonds in the District is retained in a separate fund by the county treasurers and the District. The tax levy for this fund is restricted for debt service expenditures.

Activities Fund - The Activities Fund is used to account for the financial operations of quasi-independent student organizations, interschool athletics, and other self-supporting or partially self-supporting school activities not part of another fund. The Activities Fund shall not be used to record general operation receipts or disbursements, nor shall the Activities Fund be used as a clearing account for the General Fund. The District may divide this fund into more than one account to allocate a portion of this fund for different purposes.

Basis of Accounting

The District prepares its financial statements on the modified cash basis, which is in conformity with the accounting practices prescribed or permitted by the State of Nebraska Department of Education.

The modified cash basis of accounting is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP) as established by GASB. The modified cash basis of accounting is based on the recording of cash and cash equivalents and changes therein, and only recognizes revenues, expenses, assets, and liabilities resulting from cash transactions, adjusted for modifications that have substantial support in generally accepted accounting principles.

SHELTON PUBLIC SCHOOL DISTRICT #19
SHELTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

Only cash (and cash equivalents) and items that involve the receipt or disbursement of cash (or equivalents) during the period are recognized, except for the following modifications:

Assets that normally convert to cash or cash equivalents (e.g., certificates of deposit) that arise from transactions and events involving cash or cash equivalents are recognized; and taxes and other revenues collected by the county treasurers are included in revenues of the District in the year collected by the counties and the District funds held by the county treasurers at year end are included as assets of the District. This is in accordance with the requirements of the State of Nebraska Department of Education.

As a result of the use of this modified cash basis of accounting, certain transactions are not recorded in the financial statements. For example, accounts receivable and revenue for billed or provided services that have not been collected in cash are not accrued as revenue or receivables. Additionally, capital assets, such as property, equipment, and infrastructure, are not reported and long-term liabilities, such as debt and compensated absences, are not reported.

If the District utilized GAAP, the fund financial statements for governmental funds would use the modified accrual basis of accounting, and the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financial statements would be presented in accordance with the accrual basis of accounting.

Under the modified cash basis, receipts are recognized when collected rather than when earned and disbursements are recognized when paid rather than when incurred. Consequently, these financial statements are not intended to present financial position or results of operations in conformity with GAAP, as applicable to governmental units.

Capital Assets

Capital assets are not recorded as assets on the government-wide or fund financial statements, and depreciation is not recognized. Purchases of capital assets are recorded as disbursements by function in both the government-wide and the fund financial statements.

Long-Term Obligations

Long-term debt is not reported as a liability in the government-wide or fund financial statements. Proceeds from long-term debt are reported as receipts and payments of principal are reported as disbursements in both the government-wide and fund financial statements.

SHELTON PUBLIC SCHOOL DISTRICT #19
SHELTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification

Government-Wide Statements

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

Restricted net position consists of net assets with constraints placed on the use either by external groups, such as creditors, grantors, contributors, or laws and regulations of other governments, or through constitutional provision or enabling legislation.

Unrestricted net position consists of net assets that do not meet the definition of restricted.

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

Fund Financial Statements

Governmental fund equity is classified as fund balance.

Fund Balance Classification

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

Nonspendable

This classification includes amounts that cannot be spent because they either (a) are not in spendable form or (b) are legally or contractually required to be maintained intact. The District currently has no amounts classified in this category.

Restricted

This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws and regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

SHELTON PUBLIC SCHOOL DISTRICT #19
SHELTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

Committed

This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Education. These amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned

This classification includes amounts that are constrained by the District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Education or through the Board delegating this responsibility to the District administrator through the budgetary process.

Unassigned

This classification includes the residual fund balance for the General Fund.

The District would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

Interfund Balances and Activities

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

Budget Process and Property Taxes

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the modified cash basis of accounting. Total disbursements for each fund may not exceed the total budgeted disbursements. The General Fund is also subject to a total non-special education disbursement limit. Appropriations for disbursements lapse at year end. Any revisions to the adopted budget of total disbursements to any fund require a

SHELTON PUBLIC SCHOOL DISTRICT #19
SHELTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budget Process and Property Taxes (Continued)

public hearing. State statutes of the Nebraska Budget Act provide the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain specific funds are subject to various disbursements and/or tax levy limitations.

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

Compensated Absences

Vacation and sick leave are recorded when paid. The District has entered into negotiated agreements with certified and noncertified personnel. In those agreements, they have agreed to benefits for vacation and sick leave.

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting used by the District requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

Leases

Since the District reports on the modified cash basis of accounting, right-to-use assets are not recorded as assets on the government-wide or fund financial statements, and amortization is not recognized. Likewise, the related liabilities for these leases are not recognized in the financial statements. Payment on all leases are recorded as disbursements by function in the financial statements. A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. Leases that transfer ownership (formerly disclosed as capital leases) are now disclosed in the footnote for long-term debt and other leases are disclosed in a separate footnote. Disclosure of terms and lease obligations are disclosed to maturity for significant leases with the exception of those leases meeting the criteria of short-term leases. Short-term leases are those with maximum possible terms at inception of 12 months or less. No disclosures are required for these leases. The standard does not apply to intangible assets including subscription-based technology arrangements.

SHELTON PUBLIC SCHOOL DISTRICT #19
SHELTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Subscriptions

GASB Statement 96, *Subscription-based Information Technology Arrangements*, provides guidance related to accounting and financial reporting for subscription-based information technology arrangements (SBITAs). The standard generally requires the recording of a right-to-use subscription asset (intangible asset) and a corresponding liability. There is an exception for short-term SBITAs defined as those with maximum possible terms of 12 months or less including options to extend, regardless of their probability of being exercised. Since the District is on the modified cash basis of accounting, there was no effect on the financial statements other than expanded disclosures regarding these agreements. For those meeting the statement's criteria, the arrangements including commitments to maturity are disclosed. The District currently has no material commitments under these types of arrangements.

NOTE 2. CASH AND INVESTMENTS

For the following disclosures, deposits - including checking accounts, savings accounts, money market accounts, and certificates of deposit - are all classified as cash or cash and cash equivalents on the financial statements.

The District's cash and investments are reported as follows:

Governmental-type activities	<u>2,051,417</u>
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The carrying value (fair value) of the cash and investments consisted of the following:

Checking and savings accounts	<u>2,051,417</u>
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Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of August 31, 2024, all of the District's deposits with financial institutions were fully insured or collateralized by securities held in the District's name in the form of joint safekeeping receipts. State law requires all funds in depositories to be fully insured or collateralized, and the District's policy is to require depositories to provide pledged securities to cover deposits in excess of Federal Deposit Insurance Corporation (FDIC) limits.

Investments

Nebraska statutes allow the District to make any investment allowed by the State Investment Officer. This includes bank certificates of deposit.

As defined by Governmental Accounting Standards Board Statement 3, the District had no investments as of August 31, 2024.

SHELTON PUBLIC SCHOOL DISTRICT #19
SHELTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN

Plan Description

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

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2023, there were 263 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, and Nebraska Community Colleges), are members of the plan.

Normal retirement is at age 65. For an employee who became a member before July 1, 2013, the monthly benefit is equal to the greater of the following: (1) the sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to \$3.50 per year of service; or (2) the average of the three 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor of two percent, and an actuarial factor based on age.

For an employee who became a member on or after July 1, 2013, the monthly benefit is equal to the greater of the following: (1) the sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to \$3.50 per year of service; or (2) the average of the five 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor of two percent, and an actuarial factor based on age.

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

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

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

SHELTON PUBLIC SCHOOL DISTRICT #19
SHELTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2022 to June 30, 2023 (and from July 1, 2023 through August 31, 2024). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for the year ended August 31, 2024 was \$256,191.

For the District's year ended August 31, 2024, the District's total payroll for all employees was \$2,711,059. Total covered payroll was \$2,593,068. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Plan Fiduciary Net Position

Detailed information about the Plan's fiduciary net position is available in the separately issued Nebraska Public Employees Retirement Systems Plan financial report. NPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained via the internet at <http://www.auditors.nebraska.gov>.

NOTE 4. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has purchased commercial insurance to offset these certain risks. Settled claims have not significantly exceeded this commercial coverage in any of the past three fiscal years.

NOTE 5. LONG-TERM DEBT

On February 11, 2019, the District issued \$2,645,000 General Obligation Bonds, with interest rates ranging from 1.70% to 3.00%, due annually beginning on December 15, 2020, with semi-annual interest payments each December 15 and June 15 through December 15, 2034. The principal and interest payments are being paid by the Bond Fund.

On August 15, 2021, the District issued \$690,000 Limited Obligation Bonds, with interest rates ranging from 0.40% to 1.15%, due annually beginning on August 15, 2023, with semi-annual interest payments each February 15 and August 15 through August 15, 2030. The principal and interest payments are being paid by the Qualified Capital Purpose Undertaking Fund.

SHELTON PUBLIC SCHOOL DISTRICT #19
SHELTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 5. LONG-TERM DEBT (Continued)

Changes to long-term debt for the year ending August 31, 2024, are as follows:

	Balance Beginning of Year	Issuances and (Repayments)	Balance End of Year	Due Within One Year
Series 2019 Bonds	2,195,000	(160,000)	2,035,000	160,000
Series 2021 Bonds	<u>605,000</u>	<u>(85,000)</u>	<u>520,000</u>	<u>85,000</u>
	<u>2,800,000</u>	<u>(245,000)</u>	<u>2,555,000</u>	<u>245,000</u>

Annual requirements to amortize all long-term debt and interest due as of August 31, 2024, are as follows:

Years Ending August 31,	Principal	Interest	Total
2025	245,000	57,420	302,420
2026	250,000	51,993	301,993
2027	255,000	47,095	302,095
2028	260,000	42,448	302,448
2029	270,000	37,510	307,510
2030 - 2034	1,065,000	104,095	1,169,095
2035	<u>210,000</u>	<u>3,150</u>	<u>213,150</u>
Total	<u>2,555,000</u>	<u>343,710</u>	<u>2,898,710</u>

The District does not have direct borrowings of long-term debt.

NOTE 6. LEASE AGREEMENTS

The District has direct borrowing related to lease agreements as described below:

On August 15, 2021, the District entered into a lease agreement with Eakes Office Solutions, for use of office equipment. The lease requires monthly payments of \$641 until termination of the lease after 60 months. This lease is being paid from the General Fund. Lease expense for the year ended August 31, 2024, was \$7,692.

SHELTON PUBLIC SCHOOL DISTRICT #19
SHELTON, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 6. LEASE AGREEMENTS (Continued)

The following is a schedule for the remaining years of future minimum rental payments required under the lease as of August 31, 2024:

Years Ending August 31,	Total
2025	7,692
2026	7,692
Total	<u>15,384</u>

NOTE 7. TRANSFERS

Transfers as of August 31, 2024, consisted of the following:

	Transfers In	Transfers Out
Activities Fund	63,003	
School Nutrition Fund	18,814	
General Fund		81,817

The principal purpose for the operating transfer from the General Fund was for support of activities in the Activities Fund and the support of providing services in the School Nutrition Fund. The Depreciation Fund support from the General Fund consists of capital outlay expenditures.

NOTE 8. FEDERAL AWARD PROGRAMS

The District receives funds under various federal grant programs and such assistance is to be expended in accordance with the provisions of the various grants. Compliance with the grants is subject to audit by various government agencies, which may impose sanctions in the event of noncompliance. Management believes that they have complied with all aspects of the various grant provisions and the results of adjustments, if any, relating to such audits would not have any material financial impact.

NOTE 9. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through October 31, 2024, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

SHELTON PUBLIC SCHOOL DISTRICT #19
SHELTON, NEBRASKA
GENERAL FUND COMPONENTS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
YEAR ENDED AUGUST 31, 2024

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total
RECEIPTS					
Local sources					
Taxes					
Property taxes - general purpose	3,712,086				3,712,086
Carline tax	12,983				12,983
Public Power District sales tax	22,900				22,900
Motor vehicle taxes	152,706				152,706
Penalty and interest on delinquent taxes	7,160				7,160
Interest	35,331	11,382	761		47,474
Local license fees and fines	230				230
Insurance premium received	4,605				4,605
Contributions and donations	4,500				4,500
Total local sources	<u>3,952,501</u>	<u>11,382</u>	<u>761</u>		<u>3,964,644</u>
County sources					
County fines and license fees	<u>21,752</u>				<u>21,752</u>
State sources					
State aid	410,893				410,893
Special education - school age	466,157				466,157
Homestead exemption	57,877				57,877
Property tax credit	273,424				273,424
Pro-rate motor vehicle	10,408				10,408
State apportionment	46,903				46,903
Career education	7,500				7,500
School safety and security	95,280				95,280
Other state receipts	2,104				2,104
Total state sources	<u>1,370,546</u>				<u>1,370,546</u>

SHELTON PUBLIC SCHOOL DISTRICT #19
SHELTON, NEBRASKA
GENERAL FUND COMPONENTS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
YEAR ENDED AUGUST 31, 2024

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total
RECEIPTS (Continued)					
Federal sources					
REAP	57,345				57,345
Title II, Part A ESSA Supporting Effective Instruction	1,475				1,475
IDEA preschool (619) base/IDEA enrollments/poverty (619) allocation	1,114				1,114
IDEA Part B (611) base and enrollment poverty allocation	66,981				66,981
Medicaid In Public Schools (MIPS)	2,082				2,082
Medicaid Administrative Activities (MAA)	2,876				2,876
Federal vocational and applied technology education	750				750
Title III, Part A ESSA education	425				425
Other federal receipts	33,997				33,997
Title IV, Part A	11,913				11,913
Elementary and Secondary School Emergency Relief (ESSER)	106,145				106,145
Total federal sources	<u>285,103</u>				<u>285,103</u>
Nonrevenue receipts					
Insurance proceeds	23,332				23,332
Nonrevenue receipts	14,980				14,980
Total nonrevenue receipts	<u>38,312</u>				<u>38,312</u>
Total receipts	<u>5,668,214</u>	<u>11,382</u>	<u>761</u>		<u>5,680,357</u>
DISBURSEMENTS					
Regular instruction	2,293,736				2,293,736
Special education programs	456,954				456,954
Support services					
Students	316,481				316,481
Instruction	178,824				178,824
General administration	552,906				552,906
Central services	116,333				116,333
Operation and maintenance of plant	618,420				618,420

SHELTON PUBLIC SCHOOL DISTRICT #19
SHELTON, NEBRASKA
GENERAL FUND COMPONENTS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
YEAR ENDED AUGUST 31, 2024

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total
DISBURSEMENTS (Continued)					
Student transportation	71,044				71,044
State categorical programs	3,508				3,508
Capital outlay		19,617			19,617
Federal programs	<u>367,795</u>				<u>367,795</u>
Total disbursements	<u>4,976,001</u>	<u>19,617</u>			<u>4,995,618</u>
RECEIPTS OVER (UNDER)					
DISBURSEMENTS	692,213	(8,235)	761		684,739
OTHER FINANCING USES					
Transfers - net	<u>(81,817)</u>				<u>(81,817)</u>
NET CHANGE IN FUND BALANCE	610,396	(8,235)	761		602,922
FUND BALANCE, beginning of year	<u>1,710,259</u>	<u>376,457</u>	<u>25,426</u>		<u>2,112,142</u>
FUND BALANCE, end of year	<u>2,320,655</u>	<u>368,222</u>	<u>26,187</u>		<u>2,715,064</u>

SHELTON PUBLIC SCHOOL DISTRICT #19
SHELTON, NEBRASKA
GENERAL FUND COMPONENTS
COMBINING SCHEDULE OF ASSETS AND FUND BALANCE
MODIFIED CASH BASIS
YEAR ENDED AUGUST 31, 2024

	General Fund	Depreciation Fund	Employee Benefit Fund	Total
ASSETS				
ASSETS				
Cash and cash equivalents	1,215,554	368,222	26,187	1,609,963
County treasurer's balance	<u>1,105,101</u>	<u> </u>	<u> </u>	<u>1,105,101</u>
TOTAL ASSETS	<u>2,320,655</u>	<u>368,222</u>	<u>26,187</u>	<u>2,715,064</u>
FUND BALANCES				
FUND BALANCE				
Assigned	2,199,840	368,222	26,187	2,594,249
Unassigned	<u>120,815</u>	<u> </u>	<u> </u>	<u>120,815</u>
Total fund balance	<u>2,320,655</u>	<u>368,222</u>	<u>26,187</u>	<u>2,715,064</u>
TOTAL FUND BALANCE	<u>2,320,655</u>	<u>368,222</u>	<u>26,187</u>	<u>2,715,064</u>

SHELTON PUBLIC SCHOOL DISTRICT #19
SHELTON, NEBRASKA
NONMAJOR FUNDS COMBINING SCHEDULE OF RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
AND SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2024

	School Nutrition Fund	Special Building Fund	Bond Fund	Qualified Capital Purpose Undertaking Fund	Activities Fund	Total
RECEIPTS						
Local receipts						
Property taxes - special building		3,732				3,732
Property taxes - debt service			227,040	85,883		312,923
Penalties and interest on delinquent taxes		102	437	178		717
Interest	409	2,588	4,411	4,029		11,437
Public power district sales tax			1,385	520		1,905
Other local receipts		41	923	347		1,311
Nutrition Program receipts	68,888					68,888
Student activities					171,995	171,995
State receipts	783	58	20,903	7,868		29,612
Nonrevenue receipts	2,829					2,829
Federal receipts	97,719					97,719
Total receipts	<u>170,628</u>	<u>6,521</u>	<u>255,099</u>	<u>98,825</u>	<u>171,995</u>	<u>703,068</u>
DISBURSEMENTS						
Student support services					244,539	244,539
Building improvements		31,266				31,266
Debt service - principal			160,000	85,000		245,000
Debt service - interest			57,515	5,045		62,560
Nutrition Program	<u>209,181</u>					<u>209,181</u>
Total disbursements	<u>209,181</u>	<u>31,266</u>	<u>217,515</u>	<u>90,045</u>	<u>244,539</u>	<u>792,546</u>
RECEIPTS OVER (UNDER)						
DISBURSEMENTS	<u>(38,553)</u>	<u>(24,745)</u>	<u>37,584</u>	<u>8,780</u>	<u>(72,544)</u>	<u>(89,478)</u>
OTHER FINANCING SOURCES (USES)						
Operating transfers in	<u>18,814</u>				<u>63,003</u>	<u>81,817</u>
NET CHANGE IN FUND BALANCE	(19,739)	(24,745)	37,584	8,780	(9,541)	(7,661)
FUND BALANCE, beginning of year	<u>26,429</u>	<u>84,676</u>	<u>223,114</u>	<u>101,847</u>	<u>105,158</u>	<u>541,224</u>
FUND BALANCE, end of year	<u>6,690</u>	<u>59,931</u>	<u>260,698</u>	<u>110,627</u>	<u>95,617</u>	<u>533,563</u>

SHELTON PUBLIC SCHOOL DISTRICT #19
SHELTON, NEBRASKA
NONMAJOR FUNDS COMBINING SCHEDULE OF RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCE - MODIFIED CASH BASIS
AND SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2024

	School Nutrition Fund	Special Building Fund	Bond Fund	Qualified Capital Purpose Undertaking Fund	Activities Fund	Total
ASSETS						
ASSETS						
Checking account	6,690	92	193,759	85,457	95,617	381,615
Savings		59,839				59,839
County treasurers			66,939	25,170		92,109
TOTAL ASSETS	<u>6,690</u>	<u>59,931</u>	<u>260,698</u>	<u>110,627</u>	<u>95,617</u>	<u>533,563</u>
FUND BALANCE						
FUND BALANCE						
Restricted						
Debt service			260,698	110,627		371,325
Capital outlay		59,931				59,931
Nutrition Program	6,690					6,690
Committed						
Student activities					95,617	95,617
Total fund balance	<u>6,690</u>	<u>59,931</u>	<u>260,698</u>	<u>110,627</u>	<u>95,617</u>	<u>533,563</u>
TOTAL FUND BALANCE	<u>6,690</u>	<u>59,931</u>	<u>260,698</u>	<u>110,627</u>	<u>95,617</u>	<u>533,563</u>

SHELTON PUBLIC SCHOOL DISTRICT #19
SHELTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED AUGUST 31, 2024
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

		Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year			<u>1,710,259</u>	<u>1,524,274</u>
RECEIPTS				
Local sources				
Taxes				
1100	Property taxes - general purpose	4,086,500	3,712,086	3,330,478
1115	Carline tax	8,000	12,983	11,614
1120	Public Power District sales tax	25,000	22,900	22,336
1125	Motor vehicle taxes	100,000	152,706	150,353
1140	Penalty and interest on delinquent taxes		7,160	5,129
1510	Interest	10,000	35,331	11,168
1911	Local license fees	200	230	522
1920	Contributions and donations from private sources	8,000	4,500	
1980	Insurance premium returned		4,605	
	Total local sources	<u>4,237,700</u>	<u>3,952,501</u>	<u>3,531,600</u>
County sources				
2110	County fines and license fees	20,000	21,752	21,806
2130	Other county sources	5,000		
2210	ESU receipts			150
	Total county sources	<u>25,000</u>	<u>21,752</u>	<u>21,956</u>
State sources				
3110	State aid	410,893	410,893	501,350
3120	Special education - school age	200,000	466,157	228,655
3125	Special education - transportation			3,041
3130	Homestead exemption		57,877	48,318
3131	Property tax credit		273,424	229,326
3180	Pro-rate motor vehicle	10,000	10,408	10,218
3200	State apportionment	45,000	46,903	44,716
3512	Distance education incentive payments			1,723
3535	High ability learners	4,000		3,988
3551	Career education	5,000	7,500	
3599	School safety and security		95,280	
3990	Other state receipts	359,946	2,104	2,110
	Total state sources	<u>1,034,839</u>	<u>1,370,546</u>	<u>1,073,445</u>

SHELTON PUBLIC SCHOOL DISTRICT #19
SHELTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED AUGUST 31, 2024
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

		Original and Final Budget	2024 Actual	2023 Actual
RECEIPTS (Continued)				
	Federal sources			
4310	REAP	25,000	57,345	30,171
4506	Title I, Part A accountability ESSA improving basic programs accountability	200,000		67,483
4509	Title II, Part A ESSA supporting effective instruction		1,475	8,125
4516	IDEA preschool (619) base/IDEA enrollments/poverty (619) allocation		1,114	1,980
4518	IDEA Part B (611) base & enrollment poverty allocation	71,052	66,981	75,868
4524	Other non-categorical receipts	248,814		
4525	Federal vocational and applied technology (Carl Perkins)		750	100
4527	Title III Part A ESSA education		425	1,400
4530	Emergency connectivity	10,000	33,997	
4708	Medicaid in Public Schools (MIPS)	2,200	2,082	2,792
4709	Medicaid Administrative Activities in Public Schools (MAAPS)	5,000	2,876	4,876
4969	Title IV Part A	8,000	11,913	16,677
4996	Elementary and Secondary School Emergency Relief			55,150
4998	Elementary and Secondary School Emergency Relief		106,145	
	Total federal sources	<u>570,066</u>	<u>285,103</u>	<u>264,622</u>
	Nonrevenue receipts			
5301	Insurance proceeds	-	23,332	
5690	Nonrevenue receipts	20,000	14,980	39,385
	Total nonrevenue receipts	<u>20,000</u>	<u>38,312</u>	<u>39,385</u>
	Total receipts	<u>5,887,605</u>	<u>5,668,214</u>	<u>4,931,008</u>
TOTAL FUNDS AVAILABLE			<u>7,378,473</u>	<u>6,455,282</u>
DISBURSEMENTS				
	Instruction			
1100	Regular instruction	3,376,946	1,927,435	1,834,171
1150	Limited English proficiency programs	85,600	102,196	98,047
1160	Poverty programs	177,700	170,447	162,074

SHELTON PUBLIC SCHOOL DISTRICT #19
SHELTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED AUGUST 31, 2024
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

		Original and Final Budget	2024 Actual	2023 Actual
DISBURSEMENTS				
	Instruction (Continued)			
1190	Early childhood educational programs	99,700	93,658	88,054
1200	Special education programs	584,600	456,954	453,001
1291	Special education programs - ages 3 - 5	200		
1292	Special education programs - ages 0 - 2	200		
	Support services - students			
2110	Attendance and social work services	6,400	5,778	5,939
2120	Guidance services	58,380	56,843	52,970
2141	Psychological services - SPED school age	2,500	33,243	22,980
2151	Speech pathology - SPED	409,480	173,918	120,246
2152	Speech pathology - ages 3 - 5		1,511	
2153	Speech pathology - ages 0 - 2	500	165	224
2161	Occupational therapy - SPED	22,000	18,341	16,481
2171	Physical therapy - SPED	12,000	11,477	9,171
2181	Visually impaired - SPED school age	3,000	4,128	2,292
2190	Activities transportation	13,800	11,077	12,366
	Support services - instruction			
2220	Library/media services	75,000	59,166	60,283
2230	Instruction - related technology	117,000	119,658	76,813
	Support services - general administration			
2310	Board of Education	32,000	22,823	24,382
2320	Executive administrative services	180,000	182,381	211,718
2330	District legal services	10,000	13,995	5,758
2410	Office of the Principal	360,000	333,707	316,860
	Support services - central services			
2510	Fiscal services	116,000	110,360	103,919
2530	Printing, publishing & duplicating services	3,000	3,021	2,716
2560	Public information services	5,000	2,923	4,084
2570	Personnel services	2,000	29	844
	Support services - operation and maintenance of plant			
2610	Operation of buildings	533,366	593,209	467,236
2620	Maintenance of buildings	10,634	11,751	119,838
2630	Care and upkeep of grounds	3,000	7,136	1,698
2640	Care and upkeep of equipment	3,000	5,681	130
2650	Vehicle acquisition and maintenance other than pupil transportation	64,000		2,894

SHELTON PUBLIC SCHOOL DISTRICT #19
SHELTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED AUGUST 31, 2024
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
DISBURSEMENTS (Continued)			
Support services - operation and maintenance of plant (Continued)			
2670 Safety		643	
Student transportation			
2710 Vehicle operation and purchasing	77,000	58,159	109,162
2712 Vehicle operation and purchasing - SPED	9,500	6,560	5,740
2730 Vehicle servicing and maintenance	47,000	6,105	43,168
2732 Vehicle servicing and maintenance - SPED	500	220	278
2790 Other student transportation services	1,000		756
State categorical programs			
3535 High ability learners	1,900	1,955	1,494
3540 State early childhood	900	1,553	574
Debt Services			
Loan proceeds	57,000		
Federal programs			
6200 Title I, Part A	49,900	50,964	46,261
6406 IDEA preschool	1,500	1,144	1,114
6408 IDEA Part B (611) base and enrollment poverty allocation birth through age twenty-one	71,052	71,052	66,981
6700 Carl Perkins grant	185	7,515	176
6925 Title III, Part A ESSA	100	60	80
6969 Title IV A	17,275	11,497	12,138
6992 REAP	31,000	35,460	40,699
6997 ESSER II		1,431	14,425
6998 ESSER III	22,186	188,672	32,047
8000 Transfers	205,000	81,817	92,741
Total disbursements	<u>6,960,004</u>	<u>5,057,818</u>	<u>4,745,023</u>
FUND BALANCE, end of year		<u>2,320,655</u>	<u>1,710,259</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Due from activities fund			3,300
Checking and savings accounts		1,215,554	771,114
County treasurers		<u>1,105,101</u>	<u>935,845</u>
TOTAL FUND BALANCE		<u>2,320,655</u>	<u>1,710,259</u>

See accompanying notes to budgetary schedules.

SHELTON PUBLIC SCHOOL DISTRICT #19
SHELTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
DEPRECIATION FUND
YEAR ENDED AUGUST 31, 2024
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		376,457	222,246
RECEIPTS			
Interest		11,382	4,211
Interfund transfers			150,000
Total receipts		<u>11,382</u>	<u>154,211</u>
TOTAL FUNDS AVAILABLE		387,839	376,457
DISBURSEMENTS			
Capital outlay	<u>374,533</u>	<u>19,617</u>	
FUND BALANCE, end of year		<u>368,222</u>	<u>376,457</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		9	9
Savings accounts		70,727	376,448
Certificates of deposit		<u>297,486</u>	
		<u>368,222</u>	<u>376,457</u>

See accompanying notes to budgetary schedules.

SHELTON PUBLIC SCHOOL DISTRICT #19
SHELTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
EMPLOYEE BENEFIT FUND
YEAR ENDED AUGUST 31, 2024
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		<u>25,426</u>	<u>26,568</u>
RECEIPTS			
Interest	<u> </u>	<u>761</u>	<u>172</u>
TOTAL FUNDS AVAILABLE		26,187	26,740
DISBURSEMENTS			
Miscellaneous	<u>25,309</u>	<u> </u>	<u>1,314</u>
FUND BALANCE, end of year		<u>26,187</u>	<u>25,426</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Savings		<u>26,187</u>	<u>25,426</u>

See accompanying notes to budgetary schedules.

SHELTON PUBLIC SCHOOL DISTRICT #19
SHELTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
SCHOOL NUTRITION FUND
YEAR ENDED AUGUST 31, 2024
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original Budget	Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year			<u>26,429</u>	<u>27,784</u>
RECEIPTS				
Local				
Interest	1,000	1,000	409	679
Nutrition services	63,760	63,760	68,888	52,688
State			783	938
Federal	98,000	98,000	97,719	104,885
Other nonrevenue receipts			2,829	9,394
Transfers from the General Fund	<u>50,000</u>	<u>50,000</u>	<u>18,814</u>	<u>23,718</u>
Total receipts	<u>212,760</u>	<u>212,760</u>	<u>189,442</u>	<u>192,302</u>
TOTAL FUNDS AVAILABLE			215,871	220,086
DISBURSEMENTS				
Nutrition services	<u>250,000</u>	<u>275,000</u>	<u>209,181</u>	<u>193,657</u>
FUND BALANCE, end of year			<u>6,690</u>	<u>26,429</u>
ANALYSIS OF FUND BALANCE				
Cash in bank				
Checking and savings accounts			<u>6,690</u>	<u>26,429</u>

See accompanying notes to budgetary schedules.

SHELTON PUBLIC SCHOOL DISTRICT #19
SHELTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
SPECIAL BUILDING FUND
YEAR ENDED AUGUST 31, 2024
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		<u>84,676</u>	<u>67,842</u>
RECEIPTS			
Local			
Property taxes - special building	61,419	3,732	52,342
Penalty and interest on delinquent taxes		102	9
Interest		2,588	1,243
Carline tax		41	196
Public Power District sales tax			372
Other	171,065		
State			
Homestead exemption			812
Property tax credit			3,863
Pro-rate motor vehicle		58	129
Game and parks			36
Total receipts	<u>232,484</u>	<u>6,521</u>	<u>59,002</u>
TOTAL FUNDS AVAILABLE		91,197	126,844
DISBURSEMENTS			
Building improvements	<u>247,842</u>	<u>31,266</u>	<u>42,168</u>
FUND BALANCE, end of year		<u>59,931</u>	<u>84,676</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		92	61
Savings		59,839	69,052
County treasurers			<u>15,563</u>
TOTAL FUND BALANCE		<u>59,931</u>	<u>84,676</u>

See accompanying notes to budgetary schedules.

SHELTON PUBLIC SCHOOL DISTRICT #19
SHELTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
BOND FUND
YEAR ENDED AUGUST 31, 2024
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		<u>223,114</u>	<u>214,334</u>
RECEIPTS			
Local			
Property taxes - debt service	250,000	227,040	203,871
Penalty and interest on delinquent taxes		437	333
Interest		4,411	2,007
Carline tax		794	708
Public Power District sales tax		1,385	1,345
Other taxes		129	
State			
Homestead exemption		3,541	2,954
Property tax credit		16,726	14,041
Pro-rate motor vehicle		636	634
Other state receipts			127
Total receipts	<u>250,000</u>	<u>255,099</u>	<u>226,020</u>
TOTAL FUNDS AVAILABLE		<u>478,213</u>	<u>440,354</u>
DISBURSEMENTS			
Principal	411,409	160,000	155,000
Interest		57,515	62,240
Total disbursements	<u>411,409</u>	<u>217,515</u>	<u>217,240</u>
FUND BALANCE, end of year		<u>260,698</u>	<u>223,114</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		193,759	166,804
County treasurers		<u>66,939</u>	<u>56,310</u>
TOTAL FUND BALANCE		<u>260,698</u>	<u>223,114</u>

See accompanying notes to budgetary schedules.

SHELTON PUBLIC SCHOOL DISTRICT #19
SHELTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
YEAR ENDED AUGUST 31, 2024
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		<u>101,847</u>	<u>304,583</u>
RECEIPTS			
Local			
Property taxes - debt service	94,000	85,883	83,504
Penalty and interest on delinquent taxes		178	120
Interest		4,029	3,048
Carline tax		299	293
Public Power District sales tax		520	610
Other taxes		48	
State			
Homestead exemption		1,331	1,221
Property tax credit		6,290	5,804
Pro-rate motor vehicle		247	253
Total receipts	<u>94,000</u>	<u>98,825</u>	<u>94,853</u>
TOTAL FUNDS AVAILABLE		<u>200,672</u>	<u>399,436</u>
DISBURSEMENTS			
Debt service principal	270,332	85,000	85,000
Debt service interest		5,045	5,385
Building acquisition and improvement			207,204
Total disbursements	<u>270,332</u>	<u>90,045</u>	<u>297,589</u>
FUND BALANCE, end of year		<u>110,627</u>	<u>101,847</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		85,457	78,555
County treasurers		<u>25,170</u>	<u>23,292</u>
TOTAL FUND BALANCE		<u>110,627</u>	<u>101,847</u>

See accompanying notes to budgetary schedules.

SHELTON PUBLIC SCHOOL DISTRICT #19
SHELTON, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
ACTIVITIES FUND
YEAR ENDED AUGUST 31, 2024
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023)

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year		<u>105,158</u>	<u>105,194</u>
RECEIPTS			
Student activities	117,750	171,995	155,039
Transfers in	<u>79,013</u>	<u>63,003</u>	<u>69,023</u>
Total receipts	<u>196,763</u>	<u>234,998</u>	<u>224,062</u>
TOTAL FUNDS AVAILABLE		340,156	329,256
DISBURSEMENTS	<u>300,000</u>	<u>244,539</u>	<u>224,098</u>
FUND BALANCE, end of year		<u>95,617</u>	<u>105,158</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking accounts		95,617	108,458
Due to general fund			<u>(3,300)</u>
TOTAL FUND BALANCE		<u>95,617</u>	<u>105,158</u>

See accompanying notes to budgetary schedules.

OTHER INFORMATION

SHELTON PUBLIC SCHOOL DISTRICT #19
SHELTON, NEBRASKA
ACTIVITIES FUND
SCHEDULE OF CHANGES IN CASH BALANCES
(UNAUDITED)
YEAR ENDED AUGUST 31, 2024

	Balance 9/1/23	Receipts	Disbursements	Transfers	Balance 8/31/24
Pep club	71				71
Class of 2020	489				489
Class of 2021	2,571		2,432		139
Class of 2022	2,895				2,895
Class of 2023	536				536
Class of 2024	3,858	2,466	4,175		2,149
Class of 2025	2,780	2,194	2,406		2,568
Class of 2026	2,774	909			3,683
Class of 2027	2,008	400			2,408
Class of 2028	971	525			1,496
Class of 2029	75	621	12		684
Class of 2030		178			178
Quiz bowl	788	175	270		693
Thespian society	1				1
Music	1,311	519	1,964	134	
Band	1,567	810	2,904	527	
Student council	1,438	1,454	2,918	26	
Yearbook	250	945	3,489	2,474	180
District	27,253	8,897	11,007	1,259	26,402
Elementary district	(909)	1,103	3,654	3,788	328
Foreign language club	1,582	2,617	2,646		1,553
Walking club		1,202	365		837
Library club	5,478	1,720	1,955		5,243
FFA	3,529	14,975	16,137		2,367
NHS		720	560		160
Construction technology	257				257
Shop	42	195		43	280
All school play	1,721	280	498		1,503
Boys' basketball fundraising	2,072	5,938	6,610		1,400
Girls' basketball fundraising	1,795	2,219	1,882		2,132
Volleyball fundraising	4,188	2,511	3,400		3,299
Wrestling fundraising	3,605	4,410	5,358		2,657
Football fundraising	3,506	6,532	6,890		3,148
JH sports fundraising	913				913
Track fundraising	5,019	3,235	6,916	(43)	1,295

SHELTON PUBLIC SCHOOL DISTRICT #19
SHELTON, NEBRASKA
ACTIVITIES FUND
SCHEDULE OF CHANGES IN CASH BALANCES
(UNAUDITED)
YEAR ENDED AUGUST 31, 2024

	Balance 9/1/23	Receipts	Disbursements	Transfers	Balance 8/31/24
Cross country fundraising	2,763	4,645	3,946		3,462
Weights	5,471	935	63		6,343
Concession stand	1,103	28,987	29,844	334	580
Athletics	3,885	61,969	117,073	54,461	3,242
FBLA	65				65
Art honor society		1,530	167		1,363
Spanish travel fundraising	386	895	1,271		10
Spanish honor society	23				23
Birdies for bulldogs	4,141	4,784	3,639		5,286
Flag team	823		88		735
Cheerleaders	<u>2,064</u>	<u>500</u>	<u></u>	<u></u>	<u>2,564</u>
 TOTAL ACTIVITIES FUND	 <u>105,158</u>	 <u>171,995</u>	 <u>244,539</u>	 <u>63,003</u>	 <u>95,617</u>
 BUDGET		 <u>117,750</u>	 <u>300,000</u>	 <u>79,013</u>	

SHELTON PUBLIC SCHOOL DISTRICT #19
SHELTON, NEBRASKA
NOTES TO BUDGETARY SCHEDULES

NOTE 1. SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE - BUDGETARY BASIS - BUDGET AND ACTUAL

Basis of Accounting

The accompanying schedules of receipts, disbursements, and changes in fund balance - budgetary basis - budget and actual are presented on the modified cash basis of accounting. This basis is consistent with the basis of accounting used in preparing the basic financial statements. All unexpended appropriations lapse at the end of the budget year.

Budget Law

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the modified cash basis of accounting. Total disbursements for each fund may not exceed the total budgeted disbursements. The General Fund is also subject to a total non-special education disbursement limit. Appropriations for disbursements lapse at year end. Any revisions to the adopted budget of total disbursements to any fund require a public hearing.

For budgetary purposes, transfers to the Depreciation Fund are reflected as capital outlay disbursements in the General Fund when the transfer is made.

Reconciliation

The Nebraska Department of Education requires separate budgets for those funds considered as General Fund components for budget purposes.

A reconciliation of the General Fund financial reporting basis to the budgetary basis is as follows:

Receipts over disbursements - financial reporting basis	
General Fund	<u>602,922</u>
Receipts over (under) disbursements - budgetary basis	
General Fund	610,396
Depreciation Fund	(8,235)
Employee Benefits Fund	761
	<u>602,922</u>



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

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Shelton Public School District #19, Shelton, Nebraska, as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise Shelton Public School District #19, Shelton, Nebraska's basic financial statements, and have issued our report thereon dated October 31, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Shelton Public School District #19, Shelton, Nebraska's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Shelton Public School District #19, Shelton, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Shelton Public School District #19, Shelton, Nebraska's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and responses to be material weaknesses as items 2024-001 and 2024-002.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Shelton Public School District #19, Shelton, Nebraska's financial statements are free from material misstatement, we performed tests of its

compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Shelton Public School District #19, Shelton, Nebraska's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Shelton Public School District #19, Shelton, Nebraska's responses to the findings identified in our audit and described in the accompanying schedule of findings and responses. Shelton Public School District #19, Shelton, Nebraska's responses were not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Shelton Public School District #19, Shelton, Nebraska's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Shelton Public School District #19, Shelton, Nebraska's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana F Cole + Company, LLP

Minden, Nebraska
October 31, 2024

SHELTON PUBLIC SCHOOL DISTRICT #19
SHELTON, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED AUGUST 31, 2024

2024-001 SEGREGATION OF DUTIES

Criteria

To help ensure accurate financial reporting and the safeguarding of assets, adequate internal controls should be in place including the segregation of duties.

Condition

Due to the size of the District, there is limited segregation of duties over accounting functions. The same individual routinely reconciles the bank statements, makes journal entries, and manages the general ledger functions. There is a lack of segregation of duties within the cash receipts and cash disbursements functions. Administrative personnel have access to cash receipts, preparing checks, recording the transactions, and making deposits. During our audit, we conducted the fieldwork with only two people who had knowledge of the District's accounting records used for the financial statement preparation.

Cause

The District is limited with its disbursement budget to hire additional staff to further segregate accounting and financial reporting duties.

Potential Effect

Inadequate segregation of duties could lead to the misappropriation of assets and/or improper reporting.

Recommendations

We recommend that the District continue to monitor and evaluate its internal controls with the use of limited personnel and to provide as much segregation of duties as determined to be feasible within its operations. At a minimum, we recommend that a review be conducted for the data contained in reports and all material records and accounts of the District be reconciled.

District's Response

The District, within the constraints of existing time and cost considerations, will continue to review the situation and make improvements as deemed appropriate. At a minimum, the District will review and reconcile all material accounts and reports as necessary.

SHELTON PUBLIC SCHOOL DISTRICT #19
SHELTON, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED AUGUST 31, 2024

2024-002 FINANCIAL REPORTING PROCESSES

Criteria

As described in our engagement letter, management is responsible for establishing and maintaining internal controls, including monitoring, and for the fair presentation of financial statements, including the notes to the financial statements, in conformity with the modified cash basis of accounting.

Condition

Management should possess the ability to prepare financial statements and note disclosures in accordance with the modified cash basis of accounting. The preparation of financial statements and note disclosures under this basis of accounting requires that management possess the ability to properly record and classify transactions in a general ledger, reconcile all accounts, record needed adjustments to the accounts in accordance with the chart of accounts prescribed by the Nebraska Department of Education, and prepare the financial statements and related disclosures without the assistance from the auditors.

Cause

District personnel do not obtain the expertise necessary to draft the year end financial statements, supplementary information, and notes to the financial statements, which includes necessary year-end adjusting entries.

Potential Effect

The potential exists that misappropriation of assets and/or a material misstatement of the financial statements could occur and not be prevented or detected by the District's internal control.

Recommendations

Management should carefully review financial statements including disclosures and understand the relationship to the underlying data. All proposed adjustments should be understood and approved.

District's Response

The District relies on the auditor to propose the adjustments necessary to prepare the financial statements, including the related disclosures. The District reviews such financial statements. We will continue to refer to the chart of accounts and fund uses when questions arise when recording certain transactions.

SHELTON PUBLIC SCHOOL DISTRICT #19
SHELTON, NEBRASKA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED AUGUST 31, 2024

2023-001 SEGREGATION OF DUTIES

The District does not have adequate personnel to assign responsibilities in such a way that different employees handle different portions of a transaction. Auditors recommended that the Board take an active part in internal controls and closely monitor all accounting functions, while seeking ways to continue to strengthen compensating controls. This is a similar continuing finding as noted in the schedule of findings and responses as item 2024-001 for the year ended August 31, 2024.

2023-002 FINANCIAL REPORTING PROCESSES

The District has limited controls over the period-end financial reporting processes, including controls over procedures used to initiate, authorize, record, and process journal entries to the unadjusted modified cash basis information necessary to prepare the financial statements. In addition, the District has limited controls over the selection of accounting procedures due to the lack of expertise over the selection and application of accounting principles. The District utilizes the expertise of the auditor to propose adjustments and disclosures and to draft the financial statements. We recommend that management should carefully review financial statements including disclosures and understand the relationship to the underlying data. All proposed adjustments should be understood and approved. Management should also review the prescribed chart of accounts and uses for funds as prescribed by the Nebraska Department of Education. This is a continuing finding as noted in the schedule of finds and responses as item 2024-002 for the year ended August 31, 2024.

2023-003 BUDGET COMPLIANCE

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the modified cash basis of accounting. Total disbursements for each fund may not exceed the total budgeted disbursements. The District had disbursements in the School Nutrition Fund that exceeded budgeted amounts by \$21,050, and had disbursements in the Qualified Capital Purpose Undertaking Fund that exceeded budgeted amounts by \$30,466. As part of our audit procedures, we compared actual disbursements to budgeted disbursements for each fund. Management of the District does not compare the actual disbursements with the budgeted disbursements to determine if an amended budget is necessary. The District is in violation of state law. This is not a continuing finding for the year ended August 31, 2024.

January 7, 2025

To the Shelton Board of Education:

I have begun the application process for the Fulbright Teachers for Global Classrooms Program for the 2025-2026 school year. It is a highly competitive program with an extensive application. Fulbright programs are prestigious with high expectations for participants. Program requirements include completing a semester of online coursework, attending a teaching symposium as well as a capstone project intentionally created for my school. Travel is also required. If selected for the program, I will be assigned to a travel cohort for a 2-3 week international field experience preferably to a Spanish-speaking country. Travel will take place between March 2026 and August 2026. Because this could potentially affect my teaching schedule, I am presenting it to the BOE for approval.

I would like to reassure you that should I be selected for the program, and should travel happen during the school year, I am dedicated to continuing to provide high-quality instruction during my absence. Possible solutions for that include inquiring about a student teacher from UNK for that semester, putting premade lessons up on Schoology, or blogging and being in active contact with my classes during my time abroad.

I encourage the Shelton BOE to consider the benefits my participation in the Fulbright Teachers for Global Classrooms Program would have on our school and community. Among these benefits are:

- exposure to international school systems and education and what we can learn from them.
- exclusive opportunities for Fulbright teachers to apply for grants for their schools.
- professional development for staff and faculty upon my return as part of the capstone project.
- improved classroom content and instruction.
- increased global awareness and cultural competence for students.

More information on the program, candidate eligibility and selection, and a timeline of the process can be found at <https://www.fulbrightteacherexchanges.org/programs/tgc>.

Thank you for your consideration and support.

Shanna Held



Our focus is on serving you!

76 Plaza Boulevard PO Box 850 Kearney NE 68848-0850
308.237.5927 Fax 308.237.5920

DATE: December 16, 2024
TO: Superintendents
FROM: Jean Anderson, Special Education Director *JA*
SUBJECT: Special Education Contract and Cooperative Service Agreements

A Special Education Contract for the 2025-26 school year is enclosed for you to sign and return. The signature does not need to be notarized; however, your board should officially authorize the services at your next board meeting. This contract includes Speech Therapy Services. If your district contracts for this service, it will be indicated on the enclosed Schedule A. Also, enclosed are the cooperative service agreements for Special Education Supervision, Deaf Education Services, Psychology Services, Audiology Services, Physical Therapy, Occupational Therapy, Vision Services, Orientation and Mobility, Mental Health and Vocational Services if you contract for these services. **Please sign and date all of the cooperative service agreements, the contract and return them along with Schedule A to me no later than March 1, 2025.** The ESU board will approve the contract, and a copy will be returned to you.

Schedule A (enclosed) is the service and FTE provided for the 2024-25 school year and the anticipated service for the 2025-26 school year. **We have highlighted on the Schedule A any services that we offer that you do not participate in. If you would like more information on any of these services, please contact me.** If for any reason your district intends to request a change to the service or FTE for 2025-26, **please make note of the change on Schedule A**, sign and return it to me as part of the contract. The cost of services will be approximately 5% above the current year. A description of all services provided is available upon request.

Schedule B (enclosed) is a brief description of how each service is billed and the rationale for the different billing categories we use. Again, if you have any questions, please do not hesitate to contact me.

To recap, you need to return to ESU 10:

1. The Special Education Contract (1 contract, **sign back page**)
2. Schedule A (1 form, **sign on front**)
3. Cooperative Program Agreements (1 to 9 forms, **sign on front**)

Approval by both boards indicates agreement and cannot be changed for the 25-26 school year after they have been approved.

Please feel free to contact me if you have any questions.

Enclosures

Schedule B

Special Education Services are billed in 4 different ways. They are explained below including the rationale for the way the different services are billed.

FTE

Speech Language Pathology (SLP) is billed by FTE. The FTE amount is calculated by taking the total budget for the SLP program and dividing it by the amount of SLP FTE employed by the service unit for that fiscal year. Districts are billed based on the percentage of FTE they contract for.

Rationale for billing it this way: Historically, districts have requested a specific number of days of SLP time according to their districts' needs and duties of their SLP. Billing by FTE guarantees that they are able to secure the time they desire. SLPs spend more consistent time in a district than other disciplines.

ADM

Audiology, Physical Therapy, Occupational Therapy, School Psychology, and Supervision are billed as cooperative programs. This means that the programs are joined by school districts and the cost of the program is billed to the school district based on their Average Daily Membership (ADM) as submitted annually to NDE.

Rationale for billing this way: The needs in these programs ebb and flow as often as week by week so billing them in this manner means that districts can have their needs met as they come up without budget adjustments week by week. It allows for flexibility for districts and ESU staff to respond more immediately to whatever needs arise. Logically, a district with more students is going to have more needs so they have more time in the staff member's schedule. Because districts pay based on ADM, larger districts will have higher charges and smaller districts will have lower charges.

Per Student

Deaf Education (DHH), Vision Education (VI), and Orientation & Mobility (O&M) are billed on a per student cost according to the caseload of the provider. The budget or costs for the month are divided by the number of students on a service provider's caseload and that gives us the per student cost. The per student cost is multiplied by the number of students on the caseload in that specific district and then billed to the district.

Rationale for billing this way: Students who are DHH, VI, or have O&M needs are a very low incidence disability so there is not a need to bill by FTE and it is inequitable to bill by ADM. The low incidence of these disabilities and the size of ESU 10 districts make it unlikely that statistically it would fit the ADM pattern so we bill these programs on a per student basis to the districts who need the service.

Day(s)/Week

Mental Health Therapy is currently the only program that is billed on a day(s) per week basis. For a district that contracts for the three programs of SLP, OT and PT from the service unit, their cost is \$11,000 for the year for 1 day per week. If a district contracts with ESU 10 for one or two of these programs, their cost is \$16,000 for the year for 1 day per week. If a district does not contract for any of the three programs, their cost is \$21,000 for the year for 1 day per week.

Rationale for billing this way: ESU 10 supplements the cost of the Mental Health Therapy Program with Medicaid in Public Schools (MIPS) dollars to keep costs as low as possible for school districts. The services provided by SLPs, OTs, and PTs are the highest source of income for MIPS dollars so districts that contract for these services are supplemented at a higher rate by having lower costs for the Mental Health Supports. 25-26 is the first year Mental Health therapy costs have increased.

**EDUCATIONAL SERVICE UNIT 10
CONTRACT FOR
SPECIAL EDUCATION SERVICES**

THIS AGREEMENT, made and entered into this 5th day of January, 2025, by and between **EDUCATIONAL SERVICE UNIT 10** of the State of Nebraska hereinafter called "**SERVICING AGENCY**," and **Shelton Public Schools**, called "**DISTRICT**."

WITNESSETH:

The District does hereby agree to hire the Servicing Agency to service its age-eligible students with disabilities during the school year 2025-26, and the Servicing Agency agrees to act as such Servicing Agency, for the consideration and under the terms and conditions as hereinafter set forth:

1. A description of the program of special education and related services to be provided to District students shall be as set forth in Schedule "A" hereto attached, including full-time equivalency (FTE) provided in 2024-25 and anticipated in 2025-26 unless district notifies servicing agency otherwise.
2. The District shall pay the Servicing Agency for said special education and related services in accordance with Schedule A. This Schedule shall be in full force and effect during the school year of 2025-26, commencing not earlier than August 1, 2025, and ending not later than August 20, 2026. The total dollar amount of this contract will be submitted to the district on or before July 1, 2025, or as soon as the budgets are set for the Servicing Agency, whichever is later.
3. The District agrees that the costs for the actual services rendered will be reconciled by the Service Agency, and the amount payable for those special education services to be delivered by the Servicing Agency shall be paid in full. All programs and services will be billed based on the actual services delivered as outlined in Schedule A, based on the structure in Schedule B.
4. The District agrees that the amount payable for special education services the first month of the school year will be one-tenth (1/10) of the budgeted cost with payment due on or before October 16, 2025.
5. The Servicing Agency agrees to bill the District for the actual cost of special education services rendered and to reconcile prior overpayment or underpayment based on actual services rendered.
6. The Servicing Agency agrees to provide the District with the final billing, a complete reconciliation of the actual costs of services rendered, and the actual rate for cost of services. The final billing to the District shall serve as a final reconciliation of the amount of payment previously agreed upon in item two of this contract.
7. The District agrees that the final billing for special education services submitted to the District by the Servicing Agency for actual services rendered during the contract period shall be considered as an amendment to the original contract and shall be included in full by this reference. If the District does not dispute any of the amounts or services contained in the final billing within 30 days, the parties agree that it will be incorporated in full as an amendment to this contract.
8. Special education programs or services which extend beyond the regular school year will be provided by the Servicing Agency upon request by the District. Extended programs shall be covered by separate contract.
9. It is further agreed that in the event the District does not pay the Servicing Agency as herein set forth, the Servicing Agency may cancel this contract and refuse further service. In the event of such Cancellation, the Servicing Agency may recover any past due amounts and exercise any other rights that may exist by law.
10. The Servicing Agency shall record and supply to the District, upon request, information on each child for whom services are contracted, including time-and-effort logs detailing the services provided, the name of the provider, the duration of the services, and the date on which services were provided. The Servicing Agency agrees to confer with the District for purposes of evaluating such child's progress and the District's compliance with applicable laws.

11. The Servicing Agency shall assist the District with the preparation of plan and budget, financial reports and other procedures, artifacts, and obligations required by NDE Rule 51 or 52.
12. The District and the Servicing Agency agree to abide by the mandated procedures for identification, verification, placement, development of the individualized program, inspection and review of student records, and other requirements as specified in NDE Rules 51 and 52, Regulations and Standards for Special Education Programs, Nebraska State Department of Education, and the current Federal Regulations implementing IDEA.
13. The District hereby agrees that changes or modifications in the program or children served shall be mutually agreed upon before said change or modifications are implemented.
14. Should the Servicing Agency be unable to render the services contracted because of the Servicing Agency's inability to employ personnel who meet the criteria for employment of the Servicing Agency and/or the certification requirements of the State of Nebraska, or for other reasons which are determined by the Servicing Agency to be valid, the Servicing Agency has no obligation to provide services contracted for but not provided or reimburse the District for any additional cost incurred to procure those services. The Servicing Agency values its collaborative relationship with the District and will give reasonable efforts to assist the District in procuring those services. The District will be notified no later than September 1, 2025 of the Service Agency's inability to provide any services under this contract.
15. The District agrees that any act intentionally and unilaterally done which may cause litigation against the Servicing Agent shall be defended at the sole expense of the District and any damages assessed against the District for the Servicing Agency or either of them shall be borne entirely by the District. This paragraph shall not operate to indemnify or relieve the Servicing Agency of any liability otherwise attaching to it under any applicable state or federal law, nor to any action undertaken by the District in the provision of special education services or related services which are undertaken in consultation with the Servicing Agency or in a good faith effort by the District to comply with lawful obligations of the District.
16. **The District agrees that in the event the District desires to change the services provided by this contract for a subsequent year whether by change in full-time equivalency, staffing, change in percentage FTE of any area of endorsement held by personnel presently assigned to the District, or to eliminate any program or service being provided pursuant to this contract, the District shall notify the Servicing Agency administrator in writing of such requested change on or before March 1, 2025 (next preceding the starting date of the school year to be affected by any changes) as are described in this paragraph.**
17. **The District agrees that in the event that no such written notice is made to the Servicing Agency on or before March 1, that the Servicing Agency shall be entitled to assume that the District desires the same FTE in all areas of endorsement, certification or other qualification, and in all programs it had through this contract with the Servicing Agency, including in Schedule A. In the event the District should later notify the Servicing Agency of a diminished request for FTE in any area of endorsement, certification or other qualification, or in any program or service provided by this contract, the Servicing Agency shall use its best effort to find other employment for such affected personnel, provided, however, that in the event such personnel cannot be reassigned and to the extent that such personnel constitute a cost to the Servicing Agency that cannot be passed through by way of contract or otherwise, the District agrees to pay any cost incurred by the Servicing Agency for such personnel.**
18. This contract may be renegotiated or amended by mutual agreement.

ACCEPTED FOR SHELTON SCHOOL AS DISTRICT

THIS _____ DAY OF _____ 2025

BY _____
President or Secretary of Board

ACCEPTED FOR **EDUCATIONAL SERVICE UNIT 10** AS SERVICING AGENCY

THIS _____ DAY OF _____ 2025

BY _____

Secretary of the Board of Education, ESU 10

12/24

Schedule A

EDUCATIONAL SERVICE UNIT 10 BUDGET FORM

2025-2026

Agency Code--950010

District Name: Shelton Public Schools

Contracted Reimbursable School Age Services	NDE Service Code	2024-25 Percent Per District	2025-26 Percent Per District
Speech Teacher School Age - Secondary	4001	0.4070	0.3640
Speech Teacher School Age - Elementary		1.4220	1.2973
SpEd Supervision School Age - Secondary	0001	0.0220	0.0210
SpEd Supervision School Age - Elementary		0.0220	0.0210
D/E Audiology School Age - Secondary	1003	0.0050	0.0050
D/E Audiology School Age - Elementary		0.0050	0.0050
Deaf Education Services School Age - Secondary	2014	0.0556	0.0556
Deaf Education Services School Age - Elementary		0.0278	0.0278
D/E Psychology School Age - Secondary	1002	0.0160	0.0170
D/E Psychology School Age - Elementary		0.0160	0.0170
Occupational Therapy School Age - Secondary	4006	0.0250	0.0230
Occupational Therapy School Age - Elementary		0.0250	0.0230
Physical Therapy School Age - Secondary	4005	0.0256	0.0235
Physical Therapy School Age - Elementary		0.0256	0.0235
Vision Services School Age - Secondary	2008	0.0397	0.0304
Vision Services School Age - Elementary		-	-
Orientation & Mobility - Secondary	4048		
Orientation & Mobility - Elementary			
Vocational	4012	0.0320	0.0320
Licensed Mental Health Provider Service - Secondary		1 day a week for LMHP	1 day a week for LMHP
Licensed Mental Health Provider Service- Elementary			

If we have
funding
SG

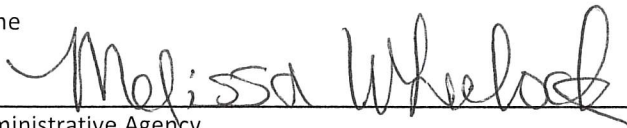
Contracted Nonreimbursable Preschool Services		2024-25 Percent Per District	2025-26 Percent Per District
Speech Teacher Ages 3 - 4	4001	0.1710	0.2337
Speech Teacher Birth - 2		0.0000	0.1050
SpEd Supervision Ages 3 - 4	0001	0.0220	0.0210
SpEd Supervision Birth - 2		0.0220	0.0210
D/E Audiology Ages 3 - 4	1003	0.0010	0.0010
D/E Audiology Birth - 2		0.0010	0.0010
Deaf Education Services Ages 3 - 4	2014	-	-
Deaf Education Services Birth - 2		-	-
D/E Psychology Ages 3 - 4	1002	0.0040	0.0040
D/E Psychology Birth - 2		0.0040	0.0040
Occupational Therapy Ages 3 - 4	4006	0.0063	0.0058
Occupational Therapy Birth - 2		0.0063	0.0058
Physical Therapy Ages 3 - 4	4005	0.0064	0.0059
Physical Therapy Birth - 2		0.0064	0.0059
Vision Services Ages 3 - 4	2008	-	-
Vision Services Birth - 2		0.0185	0.0185
Orientation & Mobility - 3 - 4	4048		
Orientation & Mobility - Birth - 2			

signature of authorized school representative

NEBRASKA DEPARTMENT OF EDUCATION SPECIAL EDUCATION
COOPERATIVE PROGRAM AGREEMENT
SCHOOL YEAR 2025-2026

Cooperative Program Name: ESU 10 Audiology Cooperative

Part V:

NAME OF ADMINISTRATIVE AGENCY:		School District or ESU ESU Number 950010
Educational Service Unit 10		
Address:	P.O. Box 850 Kearney, NE 68848	
Phone:	308-237-5927	
Name / Title of Administrative Agency Representative: Dr. Melissa Wheelock, Administrator		
Name / Title of Contact Person: Jean Anderson, Special Education Director		
Address:	Same	
Phone:	Same	
Signature:	 Administrative Agency	Date: 12 / 16 / 2024

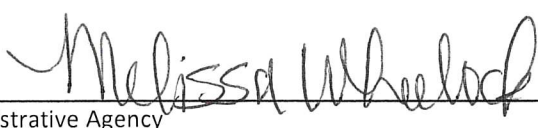
Part VI:

Cooperative Program Participant:		School District or ESU Number: 10-0019
Shelton Public Schools		
Address:	210 9th St., Box 610 Shelton, NE 68876-0610	
Phone:	308-647-6742	
Name / Title of Cooperative Program Participant Representative: Shanna Gannon, Superintendent		
Name / Title of Contact Person: Same		
Address:	Same	
Phone:	Same	
Signature:	 Cooperative Program Participant Representative	Date:

NEBRASKA DEPARTMENT OF EDUCATION SPECIAL EDUCATION
COOPERATIVE PROGRAM AGREEMENT
SCHOOL YEAR 2025-2026

Cooperative Program Name: ESU 10 Deaf Education Cooperative

Part V:

NAME OF ADMINISTRATIVE AGENCY:		School District or ESU ESU Number 950010
Educational Service Unit 10		
Address:	P.O. Box 850 Kearney, NE 68848	
Phone:	308-237-5927	
Name / Title of Administrative Agency Representative: Dr. Melissa Wheelock, Administrator		
Name / Title of Contact Person: Jean Anderson, Special Education Director		
Address:	Same	
Phone:	Same	
Signature:	 Administrative Agency	Date: 12 / 16 / 2024

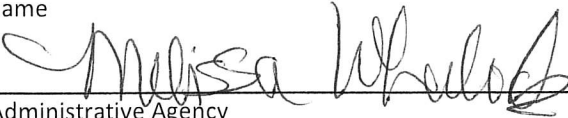
Part VI:

Cooperative Program Participant:	School District or ESU Number: 10-0019
Shelton Public Schools	
Address:	210 9th St., Box 610 Shelton, NE 68876-0610
Phone:	308-647-6742
Name / Title of Cooperative Program Participant Representative: Shanna Gannon, Superintendent	
Name / Title of Contact Person: Same	
Address:	Same
Phone:	Same
Signature:	Date:
Cooperative Program Participant Representative	

NEBRASKA DEPARTMENT OF EDUCATION SPECIAL EDUCATION
COOPERATIVE PROGRAM AGREEMENT
SCHOOL YEAR 2025-2026

Cooperative Program Name: ESU 10 School Psychology Cooperative

Part V:

NAME OF		School District or ESU
ADMINISTRATIVE AGENCY:	Educational Service Unit 10	ESU Number 950010
Address:	P.O. Box 850 Kearney, NE 68848	
Phone:	308-237-5927	
Name / Title of Administrative Agency Representative: Dr. Melissa Wheelock, Administrator		
Name / Title of Contact Person: Jean Anderson, Special Education Director		
Address:	Same	
Phone:	Same	
Signature:	 Administrative Agency	Date: 12 / 16 / 2024

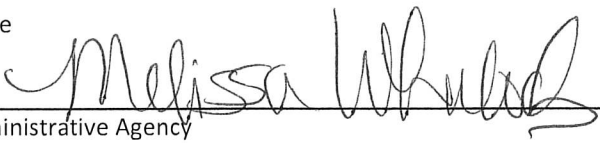
Part VI:

Cooperative		School District or ESU
Program Participant:	Shelton Public Schools	Number: 10-0019
Address:	210 9th St., Box 610 Shelton, NE 68876-0610	
Phone:	308-647-6742	
Name / Title of Cooperative Program Participant Representative: Shanna Gannon, Superintendent		
Name / Title of Contact Person: Same		
Address:	Same	
Phone:	Same	
Signature:	_____ Cooperative Program Participant Representative	Date: _____

NEBRASKA DEPARTMENT OF EDUCATION SPECIAL EDUCATION
COOPERATIVE PROGRAM AGREEMENT
SCHOOL YEAR 2025-2026

Cooperative Program Name: ESU 10 Occupational Therapy Cooperative

Part V:

NAME OF		School District or ESU
ADMINISTRATIVE AGENCY:	Educational Service Unit 10	ESU Number 950010
Address:	P.O. Box 850 Kearney, NE 68848	
Phone:	308-237-5927	
Name / Title of Administrative Agency Representative:	Dr. Melissa Wheelock, Administrator	
Name / Title of Contact Person:	Jean Anderson, Special Education Director	
Address:	Same	
Phone:	Same	
Signature:	 Administrative Agency	Date: 12 / 16 / 2024

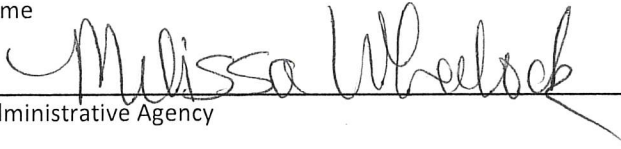
Part VI:

Cooperative		School District or ESU
Program Participant:	Shelton Public Schools	Number: 10-0019
Address:	210 9th St., Box 610 Shelton, NE 68876-0610	
Phone:	308-647-6742	
Name / Title of Cooperative Program Participant Representative:	Shanna Gannon, Superintendent	
Name / Title of Contact Person:	Same	
Address:	Same	
Phone:	Same	
Signature:	 Cooperative Program Participant Representative	Date:

NEBRASKA DEPARTMENT OF EDUCATION SPECIAL EDUCATION
COOPERATIVE PROGRAM AGREEMENT
SCHOOL YEAR 2025-2026

Cooperative Program Name: ESU 10 Physical Therapy Cooperative

Part V:

NAME OF		School District or ESU
ADMINISTRATIVE AGENCY:	Educational Service Unit 10	ESU Number 950010
Address:	P.O. Box 850 Kearney, NE 68848	
Phone:	308-237-5927	
Name / Title of Administrative Agency Representative: Dr. Melissa Wheelock, Administrator		
Name / Title of Contact Person: Jean Anderson, Special Education Director		
Address:	Same	
Phone:	Same	
Signature:	 Administrative Agency	Date: 12 / 16 / 2024

Part VI:

Cooperative		School District or ESU
Program Participant:	Shelton Public Schools	Number: 10-0019
Address:	210 9th St., Box 610 Shelton, NE 68876-0610	
Phone:	308-647-6742	
Name / Title of Cooperative Program Participant Representative: Shanna Gannon, Superintendent		
Name / Title of Contact Person: Same		
Address:	Same	
Phone:	Same	
Signature:	_____ Cooperative Program Participant Representative	Date: _____

NEBRASKA DEPARTMENT OF EDUCATION SPECIAL EDUCATION
COOPERATIVE PROGRAM AGREEMENT
SCHOOL YEAR 2025-2026

Cooperative Program Name: ESU 10 Vision Cooperative

Part V:

NAME OF	School District or ESU	
ADMINISTRATIVE AGENCY:	Educational Service Unit 10	ESU Number 950010
Address:	P.O. Box 850 Kearney, NE 68848	
Phone:	308-237-5927	
Name / Title of Administrative Agency Representative: Dr. Melissa Wheelock, Administrator		
Name / Title of Contact Person: Jean Anderson, Special Education Director		
Address:	Same	
Phone:	Same	
Signature:	 Administrative Agency	Date: 12 / 16 / 2024

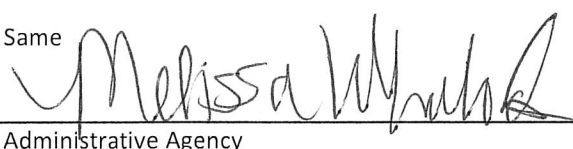
Part VI:

Cooperative	School District or ESU	
Program Participant:	Shelton Public Schools	Number: 10-0019
Address:	210 9th St., Box 610 Shelton, NE 68876-0610	
Phone:	308-647-6742	
Name / Title of Cooperative Program Participant Representative: Shanna Gannon, Superintendent		
Name / Title of Contact Person: Same		
Address:	Same	
Phone:	Same	
Signature:	_____ Cooperative Program Participant Representative	Date: _____

NEBRASKA DEPARTMENT OF EDUCATION SPECIAL EDUCATION
COOPERATIVE PROGRAM AGREEMENT
SCHOOL YEAR 2025-2026

Cooperative Program Name: ESU 10 Vocational Cooperative

Part V:

NAME OF		School District or ESU
ADMINISTRATIVE AGENCY:	Educational Service Unit 10	ESU Number 950010
Address:	P.O. Box 850 Kearney, NE 68848	
Phone:	308-237-5927	
Name / Title of Administrative Agency Representative: Dr. Melissa Wheelock, Administrator		
Name / Title of Contact Person: Jean Anderson, Special Education Director		
Address:	Same	
Phone:	Same	
Signature:	 Administrative Agency	Date: 12 / 16 / 2024

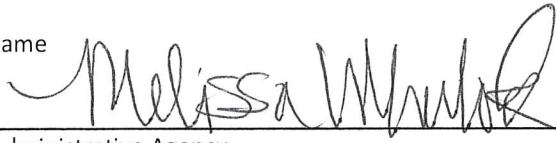
Part VI:

Cooperative		School District or ESU
Program Participant:	Shelton Public Schools	Number: 10-0019
Address:	210 9th St., Box 610 Shelton, NE 68876-0610	
Phone:	308-647-6742	
Name / Title of Cooperative Program Participant Representative: Shanna Gannon, Superintendent		
Name / Title of Contact Person: Same		
Address:	Same	
Phone:	Same	
Signature:	_____ Cooperative Program Participant Representative	Date: _____

NEBRASKA DEPARTMENT OF EDUCATION SPECIAL EDUCATION
COOPERATIVE PROGRAM AGREEMENT
SCHOOL YEAR 2025-2026

Cooperative Program Name: ESU 10 Special Education Preschool Supervision Cooperative

Part V:

NAME OF		School District or ESU
ADMINISTRATIVE AGENCY:	Educational Service Unit 10	ESU Number 950010
Address:	P.O. Box 850 Kearney, NE 68848	
Phone:	308-237-5927	
Name / Title of Administrative Agency Representative: Dr. Melissa Wheelock, Administrator		
Name / Title of Contact Person: Jean Anderson, Special Education Director		
Address:	Same	
Phone:	Same	
Signature:		Date: 12 / 16 / 2024
Administrative Agency		

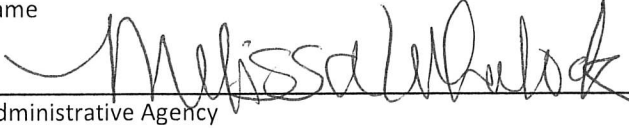
Part VI:

Cooperative		School District or ESU
Program Participant:	Shelton Public Schools	Number: 10-0019
Address:	210 9th St., Box 610 Shelton, NE 68876-0610	
Phone:	308-647-6742	
Name / Title of Cooperative Program Participant Representative: Shanna Gannon, Superintendent		
Name / Title of Contact Person: Same		
Address:	Same	
Phone:	Same	
Signature:		Date:
Cooperative Program Participant Representative		

NEBRASKA DEPARTMENT OF EDUCATION SPECIAL EDUCATION
COOPERATIVE PROGRAM AGREEMENT
SCHOOL YEAR 2025-2026

Cooperative Program Name: ESU 10 Supervision Cooperative

Part V:

NAME OF		School District or ESU
ADMINISTRATIVE AGENCY:	Educational Service Unit 10	ESU Number 950010
Address:	P.O. Box 850 Kearney, NE 68848	
Phone:	308-237-5927	
Name / Title of Administrative Agency Representative: Dr. Melissa Wheelock, Administrator		
Name / Title of Contact Person: Jean Anderson, Special Education Director		
Address:	Same	
Phone:	Same	
Signature:	 Administrative Agency	Date: 12 / 16 / 2024

Part VI:

Cooperative		School District or ESU
Program Participant:	Shelton Public Schools	Number: 10-0019
Address:	210 9th St., Box 610 Shelton, NE 68876-0610	
Phone:	308-647-6742	
Name / Title of Cooperative Program Participant Representative: Shanna Gannon, Superintendent		
Name / Title of Contact Person: Same		
Address:	Same	
Phone:	Same	
Signature:	_____ Cooperative Program Participant Representative	Date: _____

1. [Nebraska Association of School Boards](#)

For Information Contact:

Shari Becker - Director of Search Service
Nebraska Association of School Boards
1311 Stockwell Street - Lincoln, NE 68502
402-423-4951
sbecker@NASBonline.org

2. [McPherson & Jacobson](#)

12' Christmas Tree in library	Tree is in poor condition- need to

85 various Books

1970's copywrite date or older

