

**Regular Meeting of the Shelton Public Schools Board of Education**  
**Monday, November 10, 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, November 10, 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

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

Mr. Engel, Mr. Kenton, and Mrs. Hostetler were present. There were no visitors present.

2. Routine matters

2.a. Review and approve minutes

Motion made by Mrs Kay Johnson seconded by Chuck Wiese to approve minutes from the Oct 13, 2025 regular board meeting as amended. Vote: Passed

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

2.b. Review and approve claims

Motion made by Mrs Emmy Power seconded by Mrs Lisa Stewart to approve claims 57684-57739 plus regular payroll. Vote: Passed

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

3. Request to address the Board of Education

There were no requests to address the board of education.

4. Reports

4.a. Financial Report

Mr. Engel gave a financial update. The current CDs will mature this month; Missy will contact the bank, and we'll wait to re-invest in any other CDs until next spring.

4.b. Board Report

Negotiations met prior to the regular board meeting. NASB State Education Convention will be next week.

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

Mr. Engel shared the 2026-27 health and dental insurance premiums increase as 7.44% and 3.17% respectively. There are a few repairs in the building that will need addressed. Repairs have been completed to some of the holes in the parking lot and playground. Mr. Engel is looking at adding a confidential reporting system that is free to the school. The school will train a Threat Assessment team.

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

Elementary enrollment is at 162. Spring NSCAS results from last year surpassed the goal that had been set so there will be a celebration of the students' hard work. Elementary ELA teachers traveled to Ravenna for professional learning focusing on CKLA curriculum and its alignment to state standards. The In-School Savings Program continues to be a great success, with the most recent bank day had 47 deposits totaling \$251.79. This continues to provide leadership skills and real-world skills to the 5th and 6th grade tellers.

Mrs. Hostetler's Project Wisdom Assembly Recognized 21 students for October with the Theme: Students Who Make a Difference in Their School/Classroom/Community. The cell phone challenge had 31 participants. Homecoming was a HUGE success — with 88% of all JH/HS students attending. Congrats to the volleyball team qualifying for State. ESU provided some training on Power school and HAL. Mrs. Hostetler provided results from the cell phone survey.

#### 5. New Business

##### 5.a. Discuss, review, and take all necessary actions to approve an Energy Savings Company

Mr. Engel shared the one proposal that was received — from Facility Advocates. The board discussed and decided to table this until next month after the State Education conference.

##### 5.b. Discuss, review, and take all necessary actions to approve the 2024-2025 District Audit Completed by Dana F. Cole & Company LLP.

Motion made by Mrs Kay Johnson seconded by Mr Levi Rogers to approve the 24-25 District Audit completed by Dana F. Cole & Company LLP. Vote: Passed

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

##### 5.c. Discuss, review, and take all necessary actions to approve the amended Policy 6008 Class Rank.

The board discussed with the Admin and will table this policy until next month.

5.d. Discuss, review, and take all necessary actions to approve the purchase of hurdles from Misko Sports for \$14,016.00.

Mr. Walter had fund-raised for the cost of the hurdles.

Motion made by Mrs Kay Johnson seconded by Mrs Lisa Stewart to approve the purchase of hurdles from Misko Sports for \$14,016. Vote: Passed

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

5.e. Discuss, review, and take all necessary actions to approve Bulldog Apparel for all staff up to \$25 per staff member through Dynamic T's.

Motion made by Mrs Lisa Stewart seconded by Chuck Wiese to approve the Bulldog Apparel for staff from Dynamic T's as presented. Vote: Passed

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

5.f. Discuss, review, and take all necessary actions to approve Policy 5013 Extracurricular Drug Testing Program.

Motion made by Mr Levi Rogers seconded by Mr Dana Tompkin to approve changes to Policy 5013 Extracurricular Drug testing program. Vote: Passed

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

5.g. Discuss, review, and take all necessary actions to approve the Superintendent's Evaluation for Mr. Engel.

The board completed the Superintendent Evaluation. All members had the opportunity to give feedback and ratings.

## 6. Discussion Items

6.a. Discuss and review the Facility Use Agreement.

The board discussed the current Facility Use Agreement and no changes were made at this time.

## 7. Adjournment

Motion made by Mr Levi Rogers seconded by Mr Dana Tompkin to adjourn at 11:15 PM. Vote: Passed

Mrs Kay Johnson: Yea, Mrs Emmy Power: Yea, Mr Levi Rogers: Yea, Mrs Lisa Stewart:

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

Respectfully Submitted,  
Levi Rogers, Secretary

**Regular Meeting of the Shelton Public Schools Board of Education**  
**Monday, October 13, 2025**  
the Elementary Conference Room  
7:30 PM

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1. Call to order and roll call

Kay Johnson: Present, Emmy Power: Absent, Levi Rogers: Present, Lisa Stewart: Present, Dana Tompkin: Present, Chuck Wiese: Present. Present: 5, Absent: 1.

Mr. Engel, Mrs. Hochstetler and Mr. Kenton were in attendance, as well as 2 visitors.

Motion made by Kay Johnson seconded by Dana Tompkin to excuse Emmy Power from the meeting. Vote: Passed

Emmy Power: Absent, Kay Johnson: Yea, Levi Rogers: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea, Chuck Wiese: Yea  
Yea: 5, Nay: 0, Absent: 1

2. Pledge of Allegiance

All in attendance recited the Pledge of Allegiance.

3. Routine matters

3.a. Review and approve minutes

Motion made by Kay Johnson seconded by Chuck Wiese to review and approve minutes as presented. Vote: Passed

Emmy Power: Absent, Kay Johnson: Yea, Levi Rogers: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea, Chuck Wiese: Yea  
Yea: 5, Nay: 0, Absent: 1

3.b. Review and approve claims

Motion made by Lisa Stewart seconded by Chuck Wiese to review and approve claims #57616 to #57681 in the amount of \$248,409.14 plus regular payroll. Vote: Passed

Emmy Power: Absent, Kay Johnson: Yea, Levi Rogers: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea, Chuck Wiese: Yea  
Yea: 5, Nay: 0, Absent: 1

4. Request to address the Board of Education

No requests to address the board.

## 5. Presentation and Discussion - Preliminary Audit Report & Energy Financing Contract for Facility Improvement Solutions

Presenter: Dave Raymond, Facilities Advocates

Dave Raymond from Facilities Advocates presented information from the preliminary audit report and explained the process if the board chooses to use an ECSO for future projects.

## 6. Reports

### 6.a. Financial Report

Mr. Engel reported on the financial health of the district.

### 6.b. Board Report

Mr. Engel and 2 board members attended the labor and relations conference. State School Board Conference is at the end of November.

### 6.c. Superintendent's Report

Mr. Engel reported ALICAP completed their yearly inspection, preliminary results were very good. The District Audit was completed the first week of October.

### 6.d. Elementary Principal Report

Mr. Kenton reported MAP data for reading and math. The school is showing strong outcomes compared to national norms. Areas of strength and areas of need were also shared.

### 6.e. High School Principal Report

Mrs. Hochstetler reported that 9 applications were submitted for NSAA Believers and Achievers, 4 were selected to be sent as nominations and winners will be announced in November. Homecoming Week is October 20-24th.

### 6.f. Multicultural Report

Administration reported on the multicultural education offered for PreK - 12th grades. All classes incorporate information about different cultures into various areas of the curriculum. Some of the resources used are Amplify and StudySync.

## 7. Action Items

7.a. Discuss, review, and take all necessary actions to approve the Option Enrollment Resolution for the 2026-2027 school year.

Motion made by Levi Rogers seconded by Lisa Stewart to approve the Option Enrollment Resolution for the 2026-2027 school year. Vote: Passed  
Emmy Power: Absent, Kay Johnson: Yea, Levi Rogers: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea, Chuck Wiese: Yea  
Yea: 5, Nay: 0, Absent: 1

7.b. Discuss, review, and take all necessary actions to approve the Superintendent's Evaluation tool.

Motion made by Kay Johnson seconded by Chuck Wiese to approve the Superintendent's Evaluation tool as amended. Vote: Passed  
Emmy Power: Absent, Kay Johnson: Yea, Levi Rogers: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea, Chuck Wiese: Yea  
Yea: 5, Nay: 0, Absent: 1

## 8. Adjournment

Motion made by Levi Rogers seconded by Chuck Wiese to adjourn at 9:19 pm. Vote: Passed  
Emmy Power: Absent, Kay Johnson: Yea, Levi Rogers: Yea, Lisa Stewart: Yea, Dana Tompkin: Yea, Chuck Wiese: Yea  
Yea: 5, Nay: 0, Absent: 1

Respectfully Submitted,  
Lisa Stewart Vice-President

<b>Card #</b>	<b>Vendor</b>	<b>Purchase Price</b>	<b>Program/Activity</b>	<b>Total Amount</b>
Card-1074	NSCA Conference	\$180.00	Counseling-Prof Development	\$180.00
	Jimmy John's	\$485.61	Board Other	\$485.61
	Casey's	\$31.76	FFA	\$31.76
	Wal-Mart	\$18.01	Seniors	\$18.01
	Crane River Theater	\$165.00	NHS	\$165.00
Card-1124	SMORE	\$179.00	Principal-Sec-Supply	\$394.47
	Walmart	\$56.38	Travel-Prof. Development	\$124.46
	Cunninghams	\$124.46	Elem SPED	\$49.99
Card-3923	Everyday Speech	\$49.99	Principal-Elem-Supply	\$159.08
	4 Imprint	\$318.17	PE-Elem	\$15.00
	Gear Box	\$15.00	Student Council	\$73.76
	Hy-Vee	\$73.76	Elem Teaching Supply	\$1,439.73
Card-4738	Learning A-Z	\$850.24	Sec Teaching Supply	\$91.13
	GenerationGenuis	\$299.00	HS SPED	\$921.86
	Heggerty	\$199.36	Travel - Superintendent	\$20.50
Card-6044	Travel-Sup	\$20.50	Athletics	\$49.50
	Jump Reading Inc	\$921.86	VB-Hospitality	\$40.88
	School Outfitters	\$182.26		
Card-8273	Casey's	\$49.50		
	Hy-Vee	\$40.88		
		<b>\$4,260.74</b>		<b>\$4,260.74</b>
	<b>General Fund</b>	<b>\$3,881.83</b>		
	<b>Athletics</b>	<b>\$378.91</b>		
		<b>\$4,260.74</b>		

# Shelton Public School

## Check Listing Report

Accounting Cycle: FY25-26; Begin Date: 11/01/2025; End Date: 11/30/2025; Bank: [All]; Sort By Element: FUND; Account Expression: ([FUND] = "01") ; Created On: 11/7/2025 10:51:08 AM

Check Date	Check Number	Payee	Description	Type	Amount
11/10/2025	57695	Amazon Capital Services, Inc.	ELEM SPED,Office,PK,HS Band,HS/Elem PE	Accounts Payable	\$1,091.06
11/10/2025	57696	BB's Parts & Service	Bus/Vehicle-Exhaust Fluid	Accounts Payable	\$14.26
11/10/2025	57696	BB's Parts & Service	Maint-Vehicle/Bus-Wipers/Lamp/Supplies	Accounts Payable	\$131.63
11/10/2025	57696	BB's Parts & Service	Custodial Supplies	Accounts Payable	\$5.87
11/10/2025	57696	BB's Parts & Service	Custodial Supplies	Accounts Payable	\$42.30
11/10/2025	57697	Black Hills Energy	Utility - Gas	Accounts Payable	\$2,484.44
11/10/2025	57698	Business Card	Counseling - Profess Dev,Board Other,Pricipal,Travel,Elem SPED,PE,Elem/Sec Teaching,HS SPED, Travel	Accounts Payable	\$3,881.83
11/10/2025	57699	Capital One	Art Supplies	Accounts Payable	\$107.35
11/10/2025	57700	Cash-wa Distributing Co.	Custodial Supplies	Accounts Payable	\$1,220.00
11/10/2025	57701	Center for Internet Security, INC.	Technology-Single Organization Membership < \$25M	Accounts Payable	\$995.00
11/10/2025	57702	Clipper Publishing Co., Inc.	Board - Advertising - hearing/meetings/contracts	Accounts Payable	\$507.18
11/10/2025	57703	Copper Penny Station, LLC	Fuel	Accounts Payable	\$2,186.44
11/10/2025	57704	Culligan	RO System Rental	Accounts Payable	\$49.00
11/10/2025	57705	Dana F. Cole & Company, LLP	Audit 24-25	Accounts Payable	\$5,500.00
11/10/2025	57705	Dana F. Cole & Company, LLP	Audit-24-25	Accounts Payable	\$6,000.00
11/10/2025	57706	DAS State Accounting - Central Finance	Distance Learning	Accounts Payable	\$1,103.80
11/10/2025	57707	Demco	Library/Tech Supplies	Accounts Payable	\$321.45
11/10/2025	57708	Diversified Drug Testing, LLC	2025 Clearinghouse Renewals - Queries Per Driver	Accounts Payable	\$200.00
11/10/2025	57709	Eakes Office Solutions	Elem/Sec Teaching Supplies	Accounts Payable	\$62.07
11/10/2025	57709	Eakes Office Solutions	Elem/Sec Teaching Supplies	Accounts Payable	\$224.95
11/10/2025	57709	Eakes Office Solutions	Elem/Sec Teaching Supplies	Accounts Payable	\$224.95
11/10/2025	57710	Educational Service Unit #10	Workshop-School Librarian/Tier 1 Curriculum/Fall Mental Health Cadre	Accounts Payable	\$240.00
11/10/2025	57710	Educational Service Unit #10	Workshop-New Teacher Academy/Tier 1 Curriculum	Accounts Payable	\$420.00
11/10/2025	57710	Educational Service Unit #10	Technology Training-LAN Manager/Adviser - Contract Licenses	Accounts Payable	\$809.92
11/10/2025	57710	Educational Service Unit #10	Speech SA Secondary	Accounts Payable	\$3,364.85
11/10/2025	57710	Educational Service Unit #10	Speech SA Elem	Accounts Payable	\$22,530.48
11/10/2025	57710	Educational Service Unit #10	OT SA-Sec	Accounts Payable	\$1,350.38
11/10/2025	57710	Educational Service Unit #10	OT SA-Elem	Accounts Payable	\$1,350.38
11/10/2025	57710	Educational Service Unit #10	OT-Ages 3-4	Accounts Payable	\$337.59
11/10/2025	57710	Educational Service Unit #10	OT-Ages B-2	Accounts Payable	\$337.59
11/10/2025	57710	Educational Service Unit #10	Psych - Secondary	Accounts Payable	\$2,368.87

11/10/2025	57710	Educational Service Unit #10	Psych - Elem	Accounts Payable	\$2,368.87
11/10/2025	57710	Educational Service Unit #10	Psych - Ages 3-4	Accounts Payable	\$592.22
11/10/2025	57710	Educational Service Unit #10	Psych - Ages B-2	Accounts Payable	\$592.22
11/10/2025	57710	Educational Service Unit #10	PT Secondary	Accounts Payable	\$796.66
11/10/2025	57710	Educational Service Unit #10	PT Elem	Accounts Payable	\$796.66
11/10/2025	57710	Educational Service Unit #10	Speech Ages 3-4	Accounts Payable	\$1,612.32
11/10/2025	57710	Educational Service Unit #10	PT Ages 3-4	Accounts Payable	\$199.16
11/10/2025	57710	Educational Service Unit #10	PT Ages B-2	Accounts Payable	\$199.16
11/10/2025	57710	Educational Service Unit #10	SPED Supervision Secondary	Accounts Payable	\$1,258.72
11/10/2025	57710	Educational Service Unit #10	SPED Supervision Elem	Accounts Payable	\$1,258.72
11/10/2025	57710	Educational Service Unit #10	Sped PK Super Ages B-2	Accounts Payable	\$319.92
11/10/2025	57710	Educational Service Unit #10	Vocational Secondary	Accounts Payable	\$122.11
11/10/2025	57710	Educational Service Unit #10	LMHP Service SA	Accounts Payable	\$625.00
11/10/2025	57710	Educational Service Unit #10	LMHP Service SA	Accounts Payable	\$625.00
11/10/2025	57710	Educational Service Unit #10	Speech Ages B-2	Accounts Payable	\$532.77
11/10/2025	57710	Educational Service Unit #10	Audiology SA - Sec	Accounts Payable	\$100.11
11/10/2025	57710	Educational Service Unit #10	Audiology SA - Elem	Accounts Payable	\$100.11
11/10/2025	57710	Educational Service Unit #10	Audiology SA - Ages 3-4	Accounts Payable	\$25.03
11/10/2025	57710	Educational Service Unit #10	Audiology - Ages B-2	Accounts Payable	\$25.03
11/10/2025	57710	Educational Service Unit #10	Deaf Education Secondary	Accounts Payable	\$932.03
11/10/2025	57710	Educational Service Unit #10	Deaf Education Elementary	Accounts Payable	\$466.76
11/10/2025	57710	Educational Service Unit #10	Sped PK Super Ages 3-4	Accounts Payable	\$319.92
11/10/2025	57711	Flinn Scientific Inc	Science - Secondary	Accounts Payable	\$44.10
11/10/2025	57712	Heartland Disposal, Inc.	Trash Removal	Accounts Payable	\$549.40
11/10/2025	57713	Hobby Lobby Stores, Inc	Art Supplies	Accounts Payable	\$173.63
11/10/2025	57714	Hometown Leasing	Copier Lease	Accounts Payable	\$653.27
11/10/2025	57715	IXL Learning	IXL Site License - PK-12	Accounts Payable	\$5,156.25
11/10/2025	57715	IXL Learning	IXL Site Licenses - Grades 11-12	Accounts Payable	\$237.50
11/10/2025	57716	J.W. Pepper & Son, Inc.	HS Band - Music	Accounts Payable	\$68.99
11/10/2025	57716	J.W. Pepper & Son, Inc.	HS Choir Music - MS-4-25	Accounts Payable	\$171.80
11/10/2025	57717	JourneyEd.com, Inc.	M.Meyer-Microsoft Suites	Accounts Payable	\$54.09
11/10/2025	57718	KSB School Law PC LLO	District Legal	Accounts Payable	\$1,990.00
11/10/2025	57719	Matheson Tri-Gas, Inc.	Ag Supplies	Accounts Payable	\$83.75
11/10/2025	57720	MCI	Telephone	Accounts Payable	\$62.50
11/10/2025	57721	Midwest Alarm Services	Maint of Equipment-Service Call-Fire Alarm	Accounts Payable	\$645.00
11/10/2025	57722	National Art & School Supplies, Inc.	Elem/Sec Teaching Supplies	Accounts Payable	\$249.00
11/10/2025	57723	Nebr. Council of School Administrators	Profess Development-School Safety & Security Summit-A. Thober	Accounts Payable	\$115.00

11/10/2025	57724	Nebraska Central Telephone Co	Telephone	Accounts Payable	\$271.58
11/10/2025	57725	Nebraska Public Power Dist.	Utility-Electricity	Accounts Payable	\$3,741.38
11/10/2025	57725	Nebraska Public Power Dist.	Utility-Electricity	Accounts Payable	\$32.63
11/10/2025	57725	Nebraska Public Power Dist.	Utility-Electricity	Accounts Payable	\$2,037.89
11/10/2025	57725	Nebraska Public Power Dist.	Utility-Electricity	Accounts Payable	\$131.58
11/10/2025	57726	Nebraska Rural Community Schools Association	Consultant Mileage-10/7/2025	Accounts Payable	\$119.00
11/10/2025	57727	One Source The Background Check Company	Background Check-C. Ritonya	Accounts Payable	\$19.00
11/10/2025	57728	Pitsco Education	CTE-Supplies	Accounts Payable	\$300.96
11/10/2025	57729	Pyramid School Products	Office/Library/Art/Elem Teach/Sec Teach - CO-OP order from 24-25 School Year	Accounts Payable	\$1,139.10
11/10/2025	57730	Rasmussen Mechanical Services	Operation of Building-RTU 7 - Not Cooling	Accounts Payable	\$395.05
11/10/2025	57730	Rasmussen Mechanical Services	Operation of Building-Replaced Actuator	Accounts Payable	\$805.00
11/10/2025	57731	Sam's Club/Synchrony Bank	PK Supplies/Membership Renewal	Accounts Payable	\$95.59
11/10/2025	57732	Scholastic, Inc.	Scholastic News 2 - Lowe/Thornburg	Accounts Payable	\$385.00
11/10/2025	57733	School Health Corporation	More Skin - Foil Wrap - Foil - Health/A. Thober	Accounts Payable	\$22.61
11/10/2025	57734	SPORT SAFE Testing Service, Inc.	Extra Curric Misc-Drug Test	Accounts Payable	\$376.00
11/10/2025	57735	SpringMath Accelerate	Elem Teaching Supply-License	Accounts Payable	\$2,325.00
11/10/2025	57736	The Sherwin-Williams Co.	Custodial Supply	Accounts Payable	\$11.19
11/10/2025	57736	The Sherwin-Williams Co.	Custodial Supplies	Accounts Payable	\$581.25
11/10/2025	57737	Village Of Shelton	Water/Sewer	Accounts Payable	\$1,491.65
11/10/2025	57738	Woodward Disposal Service, Inc.	Trash Removal	Accounts Payable	\$30.00
11/10/2025	57739	Yanda's Music	Clarinet	Accounts Payable	\$585.00
<b>Sub Total</b>					<b>\$98,482.88</b>

# Shelton Public School

## Check Register Report by Check Number

Bank: [All]; Bank Account: [All]; Begin Check Number: 57684; End Check Number: 57739; Check Status: Paid; Created On: 11/7/2025 10:58:38 AM

Bank		Account Number			
Cornerstone Bank		031038968			
Paid Date	Check Number	Type	Vendor Name	Amount	Check Status
11/10/2025	57684	Payroll Liability	Aflac	\$2,374.41	Paid
11/10/2025	57685	Payroll Liability	Blue Cross Blue Shield	\$55,215.98	Paid
11/10/2025	57686	Payroll Liability	Companion Insurance Company	\$109.50	Paid
11/10/2025	57687	Payroll Liability	Credit Management Services, Inc.	\$254.58	Paid
11/10/2025	57688	Payroll Liability	Dist. 19 Payroll Acct.	\$7,791.64	Paid
11/10/2025	57689	Payroll Liability	District 19 Payroll Acct.	\$53,028.55	Paid
11/10/2025	57690	Payroll Liability	Horace Mann Life Insurance Co	\$400.00	Paid
11/10/2025	57691	Payroll Liability	Payroll Account - Dist 19	\$350.00	Paid
11/10/2025	57692	Payroll Liability	Principal Life Insurance Co	\$917.60	Paid
11/10/2025	57693	Payroll Liability	Shelton School Payroll Acct.	\$38,719.79	Paid
11/10/2025	57694	Payroll Liability	Vision Service Plan	\$538.80	Paid
11/10/2025	57695	Accounts Payable	Amazon Capital Services, Inc.	\$1,091.06	Paid
11/10/2025	57696	Accounts Payable	BB's Parts & Service	\$194.06	Paid
11/10/2025	57697	Accounts Payable	Black Hills Energy	\$2,484.44	Paid
11/10/2025	57698	Accounts Payable	Business Card	\$3,881.83	Paid
11/10/2025	57699	Accounts Payable	Capital One	\$107.35	Paid
11/10/2025	57700	Accounts Payable	Cash-wa Distributing Co.	\$1,220.00	Paid
11/10/2025	57701	Accounts Payable	Center for Internet Security, INC.	\$995.00	Paid
11/10/2025	57702	Accounts Payable	Clipper Publishing Co., Inc.	\$507.18	Paid
11/10/2025	57703	Accounts Payable	Copper Penny Station, LLC	\$2,186.44	Paid
11/10/2025	57704	Accounts Payable	Culligan	\$49.00	Paid
11/10/2025	57705	Accounts Payable	Dana F. Cole & Company, LLP	\$11,500.00	Paid
11/10/2025	57706	Accounts Payable	DAS State Accounting - Central Finance	\$1,103.80	Paid
11/10/2025	57707	Accounts Payable	Demco	\$321.45	Paid
11/10/2025	57708	Accounts Payable	Diversified Drug Testing, LLC	\$200.00	Paid
11/10/2025	57709	Accounts Payable	Eakes Office Solutions	\$511.97	Paid
11/10/2025	57710	Accounts Payable	Educational Service Unit #10	\$46,978.56	Paid
11/10/2025	57711	Accounts Payable	Flinn Scientific Inc	\$44.10	Paid
11/10/2025	57712	Accounts Payable	Heartland Disposal, Inc.	\$549.40	Paid
11/10/2025	57713	Accounts Payable	Hobby Lobby Stores, Inc	\$173.63	Paid
11/10/2025	57714	Accounts Payable	Hometown Leasing	\$653.27	Paid
11/10/2025	57715	Accounts Payable	IXL Learning	\$5,393.75	Paid
11/10/2025	57716	Accounts Payable	J.W. Pepper & Son, Inc.	\$240.79	Paid
11/10/2025	57717	Accounts Payable	JourneyEd.com, Inc.	\$54.09	Paid
11/10/2025	57718	Accounts Payable	KSB School Law PC LLO	\$1,990.00	Paid
11/10/2025	57719	Accounts Payable	Matheson Tri-Gas, Inc.	\$83.75	Paid
11/10/2025	57720	Accounts Payable	MCI	\$62.50	Paid
11/10/2025	57721	Accounts Payable	Midwest Alarm Servces	\$645.00	Paid
11/10/2025	57722	Accounts Payable	National Art & School Supplies, Inc.	\$249.00	Paid
11/10/2025	57723	Accounts Payable	NCSA	\$115.00	Paid
11/10/2025	57724	Accounts Payable	Nebraska Central Telephone Co	\$271.58	Paid
11/10/2025	57725	Accounts Payable	Nebraska Pubilc Power Dist.	\$5,943.48	Paid
11/10/2025	57726	Accounts Payable	Nebraska Rural Community Schools Association	\$119.00	Paid
11/10/2025	57727	Accounts Payable	One Source The Background Check Company	\$19.00	Paid
11/10/2025	57728	Accounts Payable	Pitsco Education	\$300.96	Paid
11/10/2025	57729	Accounts Payable	Pyramid School Products	\$1,139.10	Paid
11/10/2025	57730	Accounts Payable	Rasmussen Mechanical Services	\$1,200.05	Paid
11/10/2025	57731	Accounts Payable	Sam's Club/Synchrony Bank	\$95.59	Paid
11/10/2025	57732	Accounts Payable	Scholastic, Inc.	\$385.00	Paid
11/10/2025	57733	Accounts Payable	School Health Corporation	\$22.61	Paid
11/10/2025	57734	Accounts Payable	SPORT SAFE Testing Service, Inc.	\$376.00	Paid
11/10/2025	57735	Accounts Payable	SpringMath Accelerate	\$2,325.00	Paid
11/10/2025	57736	Accounts Payable	The Sherwin-Williams Co.	\$592.44	Paid

11/10/2025	57737	Accounts Payable	Village Of Shelton	\$1,491.65	Paid
11/10/2025	57738	Accounts Payable	Woodward Disposal Service, Inc.	\$30.00	Paid
11/10/2025	57739	Accounts Payable	Yanda's Music	\$585.00	Paid
<b>Sub Total</b>				<b>\$258,183.73</b>	
<b>Grand Total</b>				<b>\$258,183.73</b>	

CK # 57682 & CK # 57683 are printed paychecks for employees.

**DISTRICT 19 FINANCIAL STATUS AS OF September 30,2025**

**CASH RESERVES:**

GENERAL FUND CASH RESERVE	(10/31/2025 - Interest + \$6,593.39)		\$2,121,135.95
SPECIAL BUILDING CASH RESERVE	(10/31/2025 - Interest + \$379.51)		\$130,417.34

**TOTAL CASH RESERVE ACCOUNTS: \$2,251,553.29**

**SAVINGS:**

GENERAL FUND CR SAVINGS 5882			\$3,117.71
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**\$3,117.71**

UNEMPLOYMENT SAVINGS #5891			\$7,308.39
VEH/BUS ACQ. Savings #9457			\$11,524.01
TECHNOLOGY ACQ SAVINGS # 5918			\$345.06
PARKING LOT DEPR. SAVINGS #5909			\$102.68
BAND UNIFORM SAVINGS #5900			\$0.10
HVAC Savings #9475			\$51,826.09

**TOTAL DEPRECIATION SAVINGS: \$71,106.33**

**TOTAL SAVINGS: \$74,224.04**

**TOTAL OF DISTRICT FUNDS: \$2,325,777.33**

<b><u>TAXES:</u></b>	<b><u>GENERAL</u></b>	<b><u>BUILDING</u></b>	<b><u>FUND TOTALS:</u></b>	
BUFFALO	\$164,998.02	\$3,572.03	GENERAL	\$2,124,253.66
HALL	\$39,478.04	\$926.63	DEPRECIATION	\$71,106.33
ADAMS	\$25.03	\$0.59	LUNCH	\$26,750.47
KEARNEY	\$0.00	\$0.00	SPECIAL BLDG	130,417.34
<b>TOTAL TAXES</b>	<b>\$204,501.09</b>	<b>\$4,499.25</b>		

<b>Net Wages</b>	\$ 192,110.32
<b>Employee - Liabilities</b>	\$ 94,982.17
<b>General Fund Expenditures</b>	\$ 98,482.88
<b>Receipts for October 2025</b>	\$ 253,849.62

	2024-25	2025-26		2024-25	2025-26
Sept. Expenditures Reported @ Board Mtg	\$93,616.00	\$89,095.64	Mar. Expenditures Reported @ Board Mtg	\$68,930.00	
Sept. Net Payroll	\$276,383.00	\$284,894.57	Mar. Net Payroll	\$269,415.00	
Sept. EOM Expenditures			Mar. EOM Expenditures		
Total Sept. Expenditures	<b>369,999.00</b>	<b>373,990.21</b>	Total Mar. Expenditures	<b>\$338,345.00</b>	
Percent of Budget Spent	4.40%	5.23%	Accumulated Totals	<b>\$2,617,341.00</b>	
Cash On Hand	<b>\$2,489,235.00</b>	<b>\$2,517,819.43</b>	Percent of Budget Spent	4.02%	
			Cash On Hand	<b>\$2,355,282.00</b>	
Oct. Expenditures Reported @ Board Mtg	\$175,614.00	\$98,482.17			
Oct. Net Payroll	\$272,417.00	\$287,092.49	April Expenditures Reported @ Board Mtg	\$65,557.00	
Oct. EOM Expenditures			April Net Payroll	\$273,186.00	
Total Oct. Expenditures	<b>448,031.00</b>	<b>385,574.66</b>	April EOM Expenditures		
Accumulated Totals	<b>\$818,030.00</b>	<b>\$759,564.87</b>	Total April Expenditures	<b>\$338,743.00</b>	
Percent of Budget Spent	5.33%	4.58%	Accumulated Totals	<b>\$2,956,084.00</b>	
Cash On Hand	<b>\$2,316,713.00</b>	<b>\$2,325,777.33</b>	Percent of Budget Spent	4.03%	
			Cash On Hand	<b>\$1,686,774.00</b>	
Nov. Expenditures Reported @ Board Mtg	\$76,959.00		May Expenditures Reported @ Board Mtg	\$107,164.61	
Nov. Total Payroll	\$280,669.00		May Net Payroll	\$271,276.12	
Nov. EOM Expenditures			May EOM Expenditures		
Total Nov. Expenditures	<b>357,628.00</b>		Total May Expenditures	<b>\$378,440.73</b>	
Accumulated Totals	<b>\$1,175,658.00</b>		Accumulated Totals	<b>\$3,334,524.73</b>	
Percent of Budget Spent	4.25%		Percent of Budget Spent	4.50%	
Cash On Hand	<b>\$1,936,316.00</b>		Cash On Hand	<b>\$2,855,625.64</b>	
			June Expenditures Reported @ Board Mtg	\$93,623.70	
Dec. Expenditures Reported @ Board Mtg	\$87,065.00		June Net Payroll	\$252,199.14	
Dec. Total Payroll	\$278,205.00		June EOM Expenditures		
Dec. EOM Expenditures			Total June Expenditures	<b>\$345,822.84</b>	
Total Dec. Expenditures	<b>365,270.00</b>		Accumulated Totals	<b>\$3,680,347.57</b>	
Accumulated Totals	<b>1,540,928.00</b>		Percent of Budget Spent	4.11%	
Percent of Budget Spent	4.34%		Cash On Hand	<b>\$2,986,256.06</b>	
Cash On Hand	<b>\$1,836,154.00</b>				
			July Expenditures Reported @ Board Mtg	\$158,874.37	
Jan. Expenditures Reported @ Board Mtg	\$119,969.00		July Net Payroll	\$252,069.32	
Jan. Net Payroll	\$270,866.00		July EOM Expenditures		
Jan. EOM Expenditures			Total July Expenditures	<b>\$410,943.69</b>	
Total Jan. Expenditures	<b>\$390,835.00</b>		Accumulated Totals	<b>\$4,091,291.26</b>	
Accumulated Totals	<b>1,931,763.00</b>		Percent of Budget Spent	4.89%	
Percent of Budget Spent	4.65%		Cash On Hand	<b>\$2,644,233.09</b>	
Cash On Hand	<b>\$1,945,187.00</b>				
			August Expenditures Reported @ Board Mtg	\$70,218.91	
Feb. Expenditures Reported @ Board Mtg	\$73,981.00		August Net Payroll	\$286,655.15	
Feb. Net Payroll	\$273,252.00		August EOM Expenditures		
Feb. EOM Expenditures			Total August Expenditures	<b>\$356,874.06</b>	
Total Feb. Expenditures	<b>\$347,233.00</b>		Accumulated Totals	<b>\$4,448,165.32</b>	
Accumulated Totals	<b>2,278,996.00</b>		<b>BUDGET</b>	<b>\$8,409,547.00</b>	<b>\$7,147,000.00</b>
Percent of Budget Spent	4.13%		<b>TOTAL % OF BUDGET SPENT =</b>	52.89%	
Cash On Hand	<b>\$1,974,023.00</b>		Cash On Hand	<b>\$2,162,351.29</b>	

<b>EXPENSES</b>						
Three Year Comparison				<b>General Fund Expenses for Oct 2025</b>		
<b>MONTH</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>		<b>2024-2025</b>	<b>2025-2026</b>
September	\$346,149	\$369,999	\$374,990	GF Bills Payable	\$175,617	\$98,482
October	\$334,923	\$448,031	\$385,575	GF Payroll	\$272,417	\$287,092
November	\$346,254	\$357,628		<b>Total</b>	<b>\$448,034</b>	<b>\$385,575</b>
December	\$344,575	\$365,270				
January	\$315,345	\$390,835		<b>General Fund Receipts for September 2025</b>		
February	\$319,679	\$347,233			<b>General</b>	<b>Building</b>
March	\$320,777	\$338,345		Adams County	\$25.03	\$0.59
April	\$371,343	\$338,743		Buffalo County	\$164,998.02	\$3,572.03
May	\$376,126	\$378,441		Hall County	\$39,478.04	\$926.63
June	\$364,355	\$345,823		Kearney County	\$0.00	\$0.00
July	\$435,464	\$410,944		<b>Total Monthly Receipts</b>	\$204,501.09	\$4,499.25
August	\$340,448	\$356,874				
<b>Running Total</b>	<b>\$4,215,438</b>	<b>\$4,448,165</b>	<b>\$760,565</b>		<b>FUND</b>	<b>Fund Totals</b>
<b>Annual budget</b>	<b>\$6,960,004</b>	<b>\$8,409,547</b>	<b>\$7,147,000</b>		General Fund	\$2,124,253.66
<b>Percent Spent</b>	<b>60.57%</b>	<b>52.89%</b>	<b>10.64%</b>		Depreciation Fund	\$71,106.33
					Lunch Fund	\$26,750.47
<b>Cash On Hand 9/10/25</b>		<b>\$2,325,777.33</b>			Special Building Fund	\$130,417.34

# Superintendent's Report

November 10, 2025

## BUDGET/FINANCIAL UPDATE

- EHA Insurance Premium Announcement: Educators Health Alliance (EHA) - The 2026-2027 increase for health and dental insurance has been released. There is an overall increase of 7.25% in premiums for next year. This includes an increase in health insurance premiums by 7.44% and an increase in dental insurance premiums of 3.17%. NASB has already updated this into Sparq Negotiations.

## BUILDING AND GROUNDS

- We have had all 3 companies that were contacted about the ESCO contract walk the building.
- Basketball Hoop Repairs
  - Waiting on a part to repair/replace a damaged/missing part. There is only one Porter dealer in the state of Nebraska. Hopefully, these repairs can be completed prior to the start of the basketball season.
- North Wall Gym
  - Crack below the beam has caused one of the blocks to break in half and is loose on the gym side (new gym).
- Parking Lot & Playground Repair
  - We applied some cold patch to some of the holes in the parking lot and then contacted J.I.L. Asphalt to come out and fill the remainder of the holes with asphalt.

## INFORMATIONAL ITEMS

- NASB State Education Conference November 19-21
  - Missy has everyone registered and we will be staying at the hotel attached to the convention center.
- We are looking at adding a confidential reporting system to our current practices. Currently, there is a phone number that is on our website for this purpose that generates a contact to the principals. **Safe2Help** was created by Boys Town and has 24/7 monitoring of the system. The system alerts a team at the school so that we can respond. If there is an immediate danger those monitoring can escalate to responders that can help. This is free to schools but we will have to establish and train a Threat Assessment Team.
  - **Safe2Help NE** is a confidential reporting system that allows students, staff, and parents to anonymously share concerns about behaviors or situations that may threaten the safety and well-being of students or schools across Nebraska.
    - Reports can include, but are not limited to, concerns related to:
      - School threats
      - Bullying or harassment
      - Substance use
      - Suicide or self-harm
      - Criminal activity
      - Domestic violence

# Superintendent's Report

November 10, 2025

- Abuse or neglect
- A friend's physical or mental health

## WORKSHOPS, WEBINARS, CONFERENCES, & MEETINGS

### Past Meetings Attended:

- NDE Safety & Security Summit - Virtual - Thursday, October 17
- ESU 10/NASA Superintendent Meeting - UNK - Wednesday, November 5

### Upcoming Meetings:

- TVC Superintendent's Meeting/TVC One Act Production - Hastings - Tuesday, November 18
- NASB State Education Conference - Omaha - Nov 19-21



To: Board of Education  
From: Jeff Kenton  
Date: November 10, 2025  
Re: Board Report

### Enrollment

- 162 Students in Elementary

### Celebration

- For the past two years, we have set a goal for our elementary students to reach a specific threshold for percent proficient on all NSCAS testing results. I am pleased to announce that our Spring NSCAS results from last year **surpassed our goal!** We are planning a celebration with the students—hopefully sometime in December before Winter Break—to recognize this outstanding achievement. I am extremely proud of our staff and students for their hard work, dedication, and commitment to prioritizing instructional time. Together, we reached our goal—and that’s something to celebrate!

### Professional Development

- On October 13, our elementary ELA teachers traveled to Ravenna for a professional learning opportunity focused on our CKLA curriculum and its alignment to state standards. During this time, teachers collaborated with peers, examined instructional practices, and worked to ensure that our curriculum continues to meet the rigor and expectations outlined by the Nebraska State Standards. This focus on continuous improvement directly supports the academic success of our students and contributes to our schoolwide goals.

### In School Savings Program

- Our In School Savings Program continues to be a great success. During our most recent banking day, we had a total of 47 deposits made, totaling \$251.79. The 5th grade class earned the traveling trophy this week with 12 deposits, while both the 6th grade and Kindergarten classes tied for second place with 7 deposits each. It’s exciting to see our students actively participating and building strong financial habits through this program.

I also enjoy seeing the leadership opportunities this program provides for our 5th and 6th grade tellers. It’s giving them valuable real-world skills as they had to complete an application, participate in an interview, and now serve in professional roles assisting their peers. The experience is helping them build confidence, responsibility, and teamwork—skills that will benefit them well beyond the classroom.

Respectfully Submitted,  
Jeff Kenton

To: Shelton Board of Education  
From: Mrs. Hostetler  
Date: November 10, 2025  
Re: Secondary Principal Report

- **Celebrations**

- Project Wisdom Assembly Recognized 21 students for October - Theme: Students Who Make a Difference in Their School/Classroom/Community; Service Academic Assistance Period attendance has been good and the number of students is going down.
- [Cell Phone Challenge](#) had approximately 31 participants (some did multiple xs)
- Homecoming HUGE Success! We had great participation and attendance at the dance was outstanding! [Homecoming Dance Attendance Stats 2025](#). Huge kudos to Ms. Held & Student Council for a well-organized and executed event.
- [Honor Roll for 1st Qtr.](#) was released and recognized.
- Twin Valley Conference Volleyball Champions, October 18, 2025
- Hosted D1-8 Sub-District Volleyball Tournament, October 27-28, 2025
- Hosted D1-5 District Volleyball Championship, November 1, 2025
- D1-5 District Volleyball Champs - State Qualifier - November 6-8, 2025
- Mrs. Amanda Thober, awarded High School Physical Education Teacher of the Year at the SHAPE Nebraska conference, November 2, 2025

- **Trainings**

- PowerSchool 1:1 Onsite Workday with ESU 10 Wayne Wiens & Hubbert, Pope, & Hostetler to clean up GPA/Rank calculations to align with the handbook
- Fall HAL Coordinator meeting at ESU 10

- **Items of the Month**

- Random Drug Testing conducted, October 21, 2025
- Dig Pink Night held on October 23, 2025
- Individual Staff/Principal Meetings
- Academic Assistance Period/Downlist
- Attendance Letters
- Tardies & Expectations for [Standard of Practice](#)
- Parent Survey on Cell Phones
  - Results
- Board Policy on Random Drug Testing
  - Recommendations
  - Changes Needed
- [Cell Phone Survey Results](#)
- Staff Survey Results
  - Drug Testing/Nicotine Testing
  - Vape Sensors
  - Cell Phones
  - Digital Hall Passes

- **Upcoming Events:**

- NSAA D1 State Volleyball Tournament, November 6-8, 2025
- Twin Valley Conference One Act Plays at Giltner, November 18, 2025
- Operationalizing School Safety Training - School Safety Training, November 21, 2025
- Friendsgiving - November 26, 2025 with Early Dismissal @ 11:30 a.m.
- NSAA D1-5 District Play Production at Wilcox-Hildreth, December 1, 2025
- State Principal's Conference December 3-4, 2025, Lincoln, Nebraska

**RESOLUTION OF THE BOARD OF EDUCATION TO ACCEPT OR REJECT AN  
ENERGY SAVINGS COMPANY (ESCO)**

Whereas, the Shelton Board of Education, intends to enter into an Energy Financing Contract with a Qualified Energy Services Company has followed the Request for Qualifications process, per State Statute section 66-1062 to 1066. The Board of Education authorizes the superintendent to sign a Letter of Intent with\_\_\_\_\_.

SHELTON PUBLIC SCHOOL DISTRICT #19

SHELTON, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2025



**DANA F. COLE  
& COMPANY** LLP  
CERTIFIED PUBLIC ACCOUNTANTS

SHELTON PUBLIC SCHOOL DISTRICT #19  
SHELTON, NEBRASKA  
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**DANA F. COLE  
& COMPANY<sup>LLP</sup>**  
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, 2025, 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, 2025, 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, 2024, 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 2024 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 2024 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 13, 2025, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 J Cole + Company, LLP

Minden, Nebraska  
October 13, 2025

SHELTON PUBLIC SCHOOL DISTRICT #19  
SHELTON, NEBRASKA  
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2025

		Program Receipts			Net (Disbursements) Receipts and Changes in Net Position
	Disbursements	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Total Governmental Activities
<b>FUNCTIONS/PROGRAMS</b>					
51	Governmental activities				
	Regular instruction	2,494,557			(2,494,557)
	Special education	482,416		545,743	63,327
	Support services				
	Students	592,113	209,348		(382,765)
	Instruction	183,619			(183,619)
	General administration	556,909			(556,909)
	Operation and maintenance of plant	638,732			(638,732)
	Central services	123,788			(123,788)
	Student transportation	66,423		5,424	(60,999)
	State categorical programs	108,600		110,539	1,939
	Federal programs	178,871		299,836	120,965
	School Nutrition Program	227,366	73,493	84,552	(69,321)
	Debt service				
	Principal	245,000			(245,000)
	Interest	57,420			(57,420)
	Capital outlay	87,158			(87,158)
		<u>6,042,972</u>	<u>282,841</u>	<u>1,046,094</u>	<u>(4,714,037)</u>
	Total governmental activities	<u>6,042,972</u>	<u>282,841</u>	<u>1,046,094</u>	<u>(4,714,037)</u>

SHELTON PUBLIC SCHOOL DISTRICT #19  
SHELTON, NEBRASKA  
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2025

	Program Receipts			Net (Disbursements)
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Receipts and Changes in Net Position
	Disbursements	Services	Contributions	Primary Governmental Total Governmental Activities
FUNCTIONS/PROGRAMS (Continued)				
General receipts				
Taxes				
Property taxes - general purpose				2,823,029
Property taxes - special building				60,963
Property taxes - debt service				278,904
Motor vehicle taxes				166,982
Interest				109,380
County sources				26,370
State funding				1,953,487
Public power district sales tax				23,303
Other receipts				71,604
Total general receipts				5,514,022
 CHANGE IN NET POSITION				 799,985
 NET POSITION, beginning of year				 3,248,627
 NET POSITION, end of year				 4,048,612

SHELTON PUBLIC SCHOOL DISTRICT #19  
SHELTON, NEBRASKA  
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2025

		Program Receipts			Net (Disbursements) Receipts and Changes in Net Position
	Disbursements	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Total Governmental Activities
<b>ASSETS</b>					
Cash and cash equivalents					3,185,772
Cash at county treasurer					862,840
<b>TOTAL ASSETS</b>					<b>4,048,612</b>
<b>NET POSITION</b>					
Restricted for					
Debt services					415,077
Capital projects					125,301
School Nutrition Program					7,856
Unrestricted					3,500,378
<b>TOTAL NET POSITION</b>					<b>4,048,612</b>

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, 2025

	Major Fund	Other		Total
	General	Governmental	Eliminations	Governmental
	Fund	Funds		Funds
<b>RECEIPTS</b>				
Local receipts				
Property taxes - general purpose	2,823,029			2,823,029
Property taxes - special building		60,963		60,963
Property taxes - debt service		278,904		278,904
Motor vehicle taxes	166,982			166,982
Public power district sales tax	21,605	1,698		23,303
Interest	94,742	14,638		109,380
Other	13,004	1,830		14,834
Nutrition sales		73,493		73,493
Student activities		209,348		209,348
Donations	2,127			2,127
County sources	26,370			26,370
State receipts	2,528,426	86,767		2,615,193
Federal receipts	299,836	84,552		384,388
Nonrevenue receipts	31,420	23,223		54,643
Total receipts	6,007,541	835,416	_____	6,842,957
<b>DISBURSEMENTS</b>				
Regular instruction	2,494,557			2,494,557
Special education programs	482,416			482,416
Support services				
Students	318,222	273,891		592,113
Instruction	183,619			183,619
General administration	556,909			556,909
Central services	123,788			123,788
Operation and maintenance of plant	638,732			638,732
Student transportation	66,423			66,423

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, 2025

	Major Fund	Other		Total
	General	Governmental	Eliminations	Governmental
	Fund	Funds		Funds
DISBURSEMENTS (Continued)				
State categorical programs	108,600			108,600
Federal programs	178,871			178,871
Nutrition services		227,366		227,366
Debt service				
Principal		245,000		245,000
Interest		57,420		57,420
Capital outlay	54,948	32,210		87,158
Total disbursements	5,207,085	835,887	_____	6,042,972
EXCESS (DEFICIENCY) OF RECEIPTS OVER (UNDER) DISBURSEMENTS	800,456	(471)	_____	799,985
OTHER FINANCING SOURCES (USES)				
Transfers in		120,635	(120,635)	
Transfers out	(120,635)		120,635	
Total other financing sources (uses)	(120,635)	120,635	_____	_____
NET CHANGE IN FUND BALANCES	679,821	120,163		799,985
FUND BALANCES, beginning of year	2,715,064	533,563	_____	3,248,627
FUND BALANCES, end of year	3,394,885	653,727	_____	4,048,612

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, 2025

	Major Fund	Other		Total
ASSETS	General Fund	Governmental Funds	Eliminations	Governmental Funds
ASSETS				
Cash and cash equivalents	2,625,467	560,305		3,185,772
Cash at county treasurer	769,418	93,422		862,840
<b>TOTAL ASSETS</b>	<b>3,394,885</b>	<b>653,727</b>		<b>4,048,612</b>
FUND BALANCES				
FUND BALANCES				
Restricted for				
Debt services		415,077		415,077
Capital projects		125,301		125,301
School Nutrition Program		7,856		7,856
Committed				
Student activities		105,493		105,493
Assigned				
Capital projects	699,535			699,535
Employee benefits	27,446			27,446
Subsequent year's budget	1,513,787			1,513,787
Unassigned	1,154,117			1,154,117
<b>TOTAL FUND BALANCES</b>	<b>3,394,885</b>	<b>653,727</b>		<b>4,048,612</b>

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 GASB 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 GASB, *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 QCPUF 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 ten 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 public hearing. State statutes of the Nebraska Budget Act provide the prescribed budget

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)

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>3,185,772</u>
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The carrying value (fair value) of the cash and investments consisted of the following:

Checking and savings accounts	<u>3,185,772</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, 2025, 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, 2025.

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, 2024, 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 2.00% of the compensation of all members from July 1, 2023 through June 30, 2025, and 0.70% from July 1, 2025 through August 31, 2025. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was 9.78% of compensation from July 1, 2023 through June 30, 2025. The employee contribution was 8.00% of compensation from July 1, 2025 through August 31, 2025. The school district (employer) contribution is 101% of the employee contribution. The District's contribution to the Plan for the year ended August 31, 2025, was \$267,225.

For the District's year ended August 31, 2025, the District's total payroll for all employees was \$2,908,566. Total covered payroll was \$2,789,121. 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 (NPERS) 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, 2024, with semi-annual interest payments each February 15 and August 15 through August 15, 2030.

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

NOTE 5. LONG-TERM DEBT (Continued)

The principal and interest payments are being paid by the Qualified Capital Purpose Undertaking Fund.

Changes to long-term debt for the year ending August 31, 2025, are as follows:

	Balance Beginning of Year	Issuances and (Repayments)	Balance End of Year	Due Within One Year
Series 2019 Bonds	2,035,000	(160,000)	1,875,000	165,000
Series 2021 Bonds	<u>520,000</u>	<u>(85,000)</u>	<u>435,000</u>	<u>85,000</u>
	<u>2,555,000</u>	<u>(245,000)</u>	<u>2,310,000</u>	<u>250,000</u>

Annual requirements to amortize all long-term debt and interest due as of August 31, 2025, are as follows:

Years Ending August 31,	Principal	Interest	Total
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	275,000	32,003	307,003
2031 - 2035	<u>1,000,000</u>	<u>75,243</u>	<u>1,075,243</u>
Total	<u>2,310,000</u>	<u>286,290</u>	<u>2,596,290</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, 2025, 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, 2025:

Years Ending August 31,  2026	Total  <u>7,692</u>
--	---------------------------

NOTE 7. TRANSFERS

Transfers as of August 31, 2025, consisted of the following:

	Transfers In	Transfers Out
Activities Fund	74,419	
School Nutrition Fund	46,216	
General Fund		120,635

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 13, 2025, 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  
FOR THE YEAR ENDED AUGUST 31, 2025

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total
RECEIPTS					
Local sources					
Taxes					
Property taxes - general purpose	2,823,029				2,823,029
Carline tax	12,784				12,784
Public power district sales tax	21,605				21,605
Motor vehicle taxes	166,982				166,982
Penalty and interest on delinquent taxes	5,798				5,798
Interest	67,865	20,057	1,022		88,944
Local license fees and fines	220				220
Contributions and donations	2,127				2,127
Total local sources	<u>3,100,410</u>	<u>20,057</u>	<u>1,022</u>		<u>3,121,489</u>
County sources					
County fines and license fees	21,445				21,445
ESU receipts	4,925				4,925
Total county sources	<u>26,370</u>				<u>26,370</u>
State sources					
State aid	464,132				464,132
Special education - school age	545,743				545,743
Special education - transportation	5,424				5,424
Homestead exemption	48,793				48,793
Property tax credit	1,343,347				1,343,347
Pro-rate motor vehicle	10,448				10,448
State apportionment	93,145				93,145
High ability learners	3,583				3,583
Career education	7,500				7,500
School safety and security	4,375				4,375
Other state receipts	1,699		237		1,936
Total state sources	<u>2,528,189</u>		<u>237</u>		<u>2,528,426</u>

SHELTON PUBLIC SCHOOL DISTRICT #19  
SHELTON, NEBRASKA  
GENERAL FUND COMPONENTS  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN FUND BALANCE - MODIFIED CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2025

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total
RECEIPTS (Continued)					
Federal sources					
Title II, Part A ESSA Supporting Effective Instruction	2,150				2,150
IDEA preschool (619) base/IDEA allocation	1,144				1,144
IDEA Part B (611) base and enrollment poverty allocation	71,052				71,052
Medicaid In Public Schools (MIPS)	4,211				4,211
Title III, Part A ESSA education	700				700
Title IV, Part A Elementary and Secondary School Emergency Relief (ESSER)	16,837				16,837
	<u>126,321</u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>126,321</u>
Total federal sources	<u>299,836</u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>299,836</u>
Nonrevenue receipts					
Insurance proceeds	28,419				28,419
Nonrevenue receipts	3,001				3,001
Total nonrevenue receipts	<u>31,420</u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>31,420</u>
Total receipts	<u>5,986,225</u>	<u>20,057</u>	<u>1,259</u>	<u>          </u>	<u>6,007,541</u>
DISBURSEMENTS					
Regular instruction	2,494,557				2,494,557
Special education programs	482,416				482,416
Support services					
Students	318,222				318,222
Instruction	183,619				183,619
General administration	556,909				556,909
Central services	123,788				123,788
Operation and maintenance of plant	966,936			(328,204)	638,732
Student transportation	104,423			(38,000)	66,423
State categorical programs	108,600				108,600
Capital outlay		54,948			54,948
Federal programs	178,871				178,871
Total disbursements	<u>5,518,341</u>	<u>54,948</u>	<u>          </u>	<u>(366,204)</u>	<u>5,207,085</u>

SHELTON PUBLIC SCHOOL DISTRICT #19  
SHELTON, NEBRASKA  
GENERAL FUND COMPONENTS  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN FUND BALANCE - MODIFIED CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2025

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total
RECEIPTS OVER (UNDER) DISBURSEMENTS	467,884	(34,891)	1,259	366,204	800,456
OTHER FINANCING USES Transfers - net	<u>(120,635)</u>	<u>366,204</u>	_____	<u>(366,204)</u>	<u>(120,635)</u>
NET CHANGE IN FUND BALANCE	347,249	331,313	1,259		679,821
FUND BALANCE, beginning of year	<u>2,320,655</u>	<u>368,222</u>	<u>26,187</u>	_____	<u>2,715,064</u>
FUND BALANCE, end of year	<u>2,667,904</u>	<u>699,535</u>	<u>27,446</u>	_____	<u>3,394,885</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, 2025

	General Fund	Depreciation Fund	Employee Benefit Fund	Total
ASSETS				
ASSETS				
Cash and cash equivalents	1,898,486	699,535	27,446	2,625,467
County treasurer's balance	<u>769,418</u>	<u>          </u>	<u>          </u>	<u>769,418</u>
TOTAL ASSETS	<u>2,667,904</u>	<u>699,535</u>	<u>27,446</u>	<u>3,394,885</u>
FUND BALANCES				
FUND BALANCE				
Assigned	1,513,787	699,535	27,446	2,240,768
Unassigned	<u>1,154,117</u>	<u>          </u>	<u>          </u>	<u>1,154,117</u>
TOTAL FUND BALANCE	<u>2,667,904</u>	<u>699,535</u>	<u>27,446</u>	<u>3,394,885</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, 2025

	School Nutrition Fund	Special Building Fund	Bond Fund	Qualified Capital Purpose Undertaking Fund	Activities Fund	Total
RECEIPTS						
Local receipts						
Property taxes - special building		60,963				60,963
Property taxes - debt service			215,533	63,371		278,904
Penalties and interest on delinquent taxes		1	362	133		496
Interest	454	2,442	6,476	4,770		14,142
Public power district sales tax			1,220	478		1,698
Other local receipts		813	731	286		1,830
School Nutrition Program receipts	73,493					73,493
Student activities					209,348	209,348
State receipts	594	33,361	21,365	31,447		86,767
Nonrevenue receipts	23,223					23,223
Federal receipts	84,552					84,552
Total receipts	<u>182,316</u>	<u>97,580</u>	<u>245,687</u>	<u>100,485</u>	<u>209,348</u>	<u>835,416</u>
DISBURSEMENTS						
Student support services					273,891	273,891
Building improvements		32,210				32,210
Debt service - principal			160,000	85,000		245,000
Debt service - interest			52,715	4,705		57,420
School Nutrition Program	<u>227,366</u>					<u>227,366</u>
Total disbursements	<u>227,366</u>	<u>32,210</u>	<u>212,715</u>	<u>89,705</u>	<u>273,891</u>	<u>835,887</u>
RECEIPTS OVER (UNDER)						
DISBURSEMENTS	<u>(45,050)</u>	<u>65,370</u>	<u>32,972</u>	<u>10,780</u>	<u>(64,543)</u>	<u>(471)</u>
OTHER FINANCING SOURCES (USES)						
Transfers - net	<u>46,216</u>				<u>74,419</u>	<u>120,635</u>
NET CHANGE IN FUND BALANCE	1,166	65,370	32,972	10,780	9,875	120,163
FUND BALANCE, beginning 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>
FUND BALANCE, end of year	<u><u>7,856</u></u>	<u><u>125,301</u></u>	<u><u>293,670</u></u>	<u><u>121,407</u></u>	<u><u>105,493</u></u>	<u><u>653,727</u></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, 2025

	School Nutrition Fund	Special Building Fund	Bond Fund	Qualified Capital Purpose Undertaking Fund	Activities Fund	Total
ASSETS						
ASSETS						
Checking account	7,856	121	235,165	104,489	105,493	453,124
Savings		107,181				107,181
County treasurers		17,999	58,505	16,918		93,422
	<u>7,856</u>	<u>125,301</u>	<u>293,670</u>	<u>121,407</u>	<u>105,493</u>	<u>653,727</u>
TOTAL ASSETS	<u>7,856</u>	<u>125,301</u>	<u>293,670</u>	<u>121,407</u>	<u>105,493</u>	<u>653,727</u>
FUND BALANCE						
FUND BALANCE						
Restricted						
Debt service			293,670	121,407		415,077
Capital outlay		125,301				125,301
School Nutrition Program	7,856					7,856
Committed						
Student activities					105,493	105,493
	<u>7,856</u>	<u>125,301</u>	<u>293,670</u>	<u>121,407</u>	<u>105,493</u>	<u>653,727</u>
TOTAL FUND BALANCE	<u>7,856</u>	<u>125,301</u>	<u>293,670</u>	<u>121,407</u>	<u>105,493</u>	<u>653,727</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, 2025  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

		Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year			<u>2,320,655</u>	<u>1,710,259</u>
RECEIPTS				
Local sources				
Taxes				
1100	Property taxes - general purpose	4,197,947	2,823,029	3,712,086
1115	Carline tax	10,000	12,784	12,983
1120	Public power district sales tax		21,605	22,900
1125	Motor vehicle taxes	100,000	166,982	152,706
1140	Penalty and interest on delinquent taxes		5,798	7,160
1510	Interest	10,000	67,865	35,331
1911	Local license fees	500	220	230
1920	Contributions and donations from private sources		2,127	9,105
	Total local sources	<u>4,318,447</u>	<u>3,100,410</u>	<u>3,952,501</u>
County sources				
2110	County fines and license fees		21,445	21,752
2210	ESU receipts	200	4,925	
	Total county sources	<u>200</u>	<u>26,370</u>	<u>21,752</u>
State sources				
3110	State aid	464,132	464,132	410,893
3120	Special education - school age	150,000	545,743	466,157
3125	Special education - transportation		5,424	
3130	Homestead exemption		48,793	57,877
3131	Property tax credit		1,343,347	273,424
3180	Pro-rate motor vehicle		10,448	10,408
3200	State apportionment	42,000	93,145	46,903
3535	High ability learners		3,583	
3551	Career education	7,000	7,500	7,500
3599	School safety and security		4,375	95,280
3990	Other state receipts		1,699	2,104
	Total state sources	<u>663,132</u>	<u>2,528,189</u>	<u>1,370,546</u>
Federal sources				
4310	REAP	28,000		57,345
4506	Title I, Part A accountability ESSA improving basic programs accountability	45,000	77,421	

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, 2025  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

		Original and Final Budget	2025 Actual	2024 Actual
RECEIPTS (Continued)				
Federal sources (Continued)				
4509	Title II, Part A ESSA supporting effective instruction		2,150	1,475
4516	IDEA preschool (619) base/IDEA enrollments/poverty (619) allocation		1,144	1,114
4518	IDEA Part B (611) base and enrollment poverty allocation	68,000	71,052	66,981
4525	Federal vocational and applied technology (Carl Perkins)	100		750
4527	Title III Part A ESSA education		700	425
4530	Emergency connectivity			33,997
4708	Medicaid in Public Schools (MIPS)	1,600	4,211	2,082
4709	Medicaid Administrative Activities in Public Schools (MAAPS)	2,000		2,876
4969	Title IV Part A		16,837	11,913
4998	Elementary and Secondary School Emergency Relief	<u>119,593</u>	<u>126,321</u>	<u>106,145</u>
	Total federal sources	<u>264,293</u>	<u>299,836</u>	<u>285,103</u>
Nonrevenue receipts				
5301	Insurance proceeds		28,419	23,332
5690	Nonrevenue receipts	<u>963,635</u>	<u>3,001</u>	<u>14,980</u>
	Total nonrevenue receipts	<u>963,635</u>	<u>31,420</u>	<u>38,312</u>
	Total receipts	<u>6,209,707</u>	<u>5,986,225</u>	<u>5,668,214</u>
TOTAL FUNDS AVAILABLE			<u>8,306,880</u>	<u>7,378,473</u>
DISBURSEMENTS				
Instruction				
1100	Regular instruction	2,212,976	2,115,516	1,927,436
1150	Limited English proficiency programs	102,769	108,737	102,196
1160	Poverty programs	132,390	168,164	170,447
1190	Early childhood educational programs	99,450	102,140	93,658
1200	Special education programs	528,336	482,416	456,954
1291	Special education programs - ages 3 - 5	2,000		
1292	Special education programs - ages 0 - 2	2,000		

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, 2025  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

		Original and Final Budget	2025 Actual	2024 Actual
DISBURSEMENTS (Continued)				
Support services - students				
2110	Attendance and social work services	6,400		5,778
2120	Guidance services	86,818	50,854	56,843
2140	Special education super contracted		10,000	
2141	Psychological services - SPED school age	41,642	41,166	33,243
2151	Speech pathology - SPED	194,325	170,474	173,918
2152	Speech pathology - ages 3 - 5			1,511
2153	Speech pathology - ages 0 - 2	23,786		165
2161	Occupational therapy - SPED	18,548	18,992	18,341
2171	Physical therapy - SPED	9,478	9,143	11,477
2181	Visually impaired - SPED school age	4,634	1,400	4,128
2190	Activities transportation	13,450	16,193	11,077
Support services - instruction				
2220	Library/media services	129,872	60,283	59,165
2230	Instruction - related technology	123,456	123,336	119,658
Support services - general administration				
2310	Board of Education	25,175	33,256	22,823
2320	Executive administrative services	186,850	176,425	182,381
2330	District legal services	25,000	12,194	13,995
2410	Office of the Principal	378,639	335,034	333,707
Support services - central services				
2510	Fiscal services	115,065	115,358	110,360
2530	Printing, publishing, and duplicating services	3,200	4,562	3,021
2560	Public information services	2,000	3,784	2,923
2570	Personnel services	500	84	29
Support services - operation and maintenance of plant				
2610	Operation of buildings	546,542	564,549	593,209
2620	Maintenance of buildings	40,000	357,681	11,751
2630	Care and upkeep of grounds	4,000	6,801	7,136
2640	Care and upkeep of equipment	6,000	3,318	5,681
2650	Vehicle acquisition and maintenance other than pupil transportation	1,000		
2660	Security Communications - licenses		27,954	
2670	Safety		6,633	643
Student transportation				
2710	Vehicle operation and purchasing	68,600	94,610	58,159

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, 2025  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
DISBURSEMENTS (Continued)			
Student transportation (Continued)			
2712	800		6,560
2730	43,000	9,813	6,105
2732	500		220
	500		
State categorical programs			
3535	1,700	4,655	1,955
3540	1,000	354	1,553
3551		8,216	
3552		95,375	
Federal programs			
6200	67,460	53,008	50,964
6406	1,156	1,156	1,144
6408			
	74,331	74,331	71,052
6700	7,000	840	7,515
6925	100	80	60
6969	7,915	10,742	11,497
6992	36,808	32,301	35,460
6997			1,431
6998	10,250	6,413	188,672
8000	115,000	120,635	81,817
9000	2,907,126		
	<u>8,409,547</u>	<u>5,638,976</u>	<u>5,057,818</u>
Total disbursements			
FUND BALANCE, end of year		<u>2,667,904</u>	<u>2,320,655</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking and savings accounts		1,898,486	1,215,554
County treasurers		<u>769,418</u>	<u>1,105,101</u>
TOTAL FUND BALANCE		<u>2,667,904</u>	<u>2,320,655</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, 2025  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year		<u>368,222</u>	<u>376,457</u>
RECEIPTS			
Interest		20,057	11,382
Interfund transfers		<u>366,204</u>	
Total receipts		<u><u>386,261</u></u>	<u>11,382</u>
TOTAL FUNDS AVAILABLE		<u>754,483</u>	<u>387,839</u>
DISBURSEMENTS			
Capital outlay	<u>361,340</u>	<u>54,948</u>	<u>19,617</u>
FUND BALANCE, end of year		<u><u>699,535</u></u>	<u><u>368,222</u></u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		9	9
Savings accounts		119,089	70,727
Certificates of deposit		<u>580,437</u>	<u>297,486</u>
TOTAL FUND BALANCE		<u><u>699,535</u></u>	<u><u>368,222</u></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, 2025  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year		<u>26,187</u>	<u>25,426</u>
RECEIPTS			
Interest		1,022	761
State refund-credit		237	
Total receipts		<u>1,259</u>	<u>761</u>
TOTAL FUNDS AVAILABLE		<u>27,446</u>	<u>26,187</u>
DISBURSEMENTS			
Miscellaneous	<u>23,426</u>		
FUND BALANCE, end of year		<u>27,446</u>	<u>26,187</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Savings		7,245	26,187
Certificates of deposit		<u>20,201</u>	
TOTAL FUND BALANCE		<u>27,446</u>	<u>26,187</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, 2025  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year		<u>6,690</u>	<u>26,429</u>
RECEIPTS			
Local			
Interest	400	454	409
Nutrition services	112,901	73,493	68,888
State	40,000	594	783
Federal	125,000	84,552	97,719
Other nonrevenue receipts		23,223	2,829
Transfers from the General Fund		<u>46,216</u>	<u>18,814</u>
Total receipts	<u>278,301</u>	<u>228,532</u>	<u>189,442</u>
TOTAL FUNDS AVAILABLE		<u>235,222</u>	<u>215,871</u>
DISBURSEMENTS			
Nutrition services	<u>280,000</u>	<u>227,366</u>	<u>209,181</u>
FUND BALANCE, end of year		<u>7,856</u>	<u>6,690</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking and savings accounts		<u>7,856</u>	<u>6,690</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, 2025  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year		<u>59,931</u>	<u>84,676</u>
RECEIPTS			
Local			
Property taxes - special building	100,000	60,963	3,732
Penalty and interest on delinquent taxes		1	102
Interest		2,442	2,588
Carline tax		305	41
Public power district sales tax		508	
Other	160,927		
State			
Homestead exemption		1,162	
Property tax credit		32,000	
Pro-rate motor vehicle		159	58
Game and parks		40	
Total receipts	<u>260,927</u>	<u>97,580</u>	<u>6,521</u>
TOTAL FUNDS AVAILABLE		<u>157,511</u>	<u>91,197</u>
DISBURSEMENTS			
Building improvements	<u>350,000</u>	<u>32,210</u>	<u>31,266</u>
FUND BALANCE, end of year		<u>125,301</u>	<u>59,931</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		121	92
Savings		107,181	59,839
County treasurers		<u>17,999</u>	<u>          </u>
TOTAL FUND BALANCE		<u>125,301</u>	<u>59,931</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, 2025  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year		<u>260,698</u>	<u>223,114</u>
RECEIPTS			
Local			
Property taxes - debt service	240,000	215,533	227,040
Penalty and interest on delinquent taxes		362	437
Interest		6,476	4,411
Carline tax		731	794
Public power district sales tax		1,220	1,385
Other taxes			129
State			
Homestead exemption		2,790	3,541
Property tax credit		17,865	16,726
Pro-rate motor vehicle		613	636
Other state receipts		97	
Total receipts	<u>240,000</u>	<u>245,687</u>	<u>255,099</u>
TOTAL FUNDS AVAILABLE		<u>506,385</u>	<u>478,213</u>
DISBURSEMENTS			
Principal	462,434	160,000	160,000
Interest		52,715	57,515
Total disbursements	<u>462,434</u>	<u>212,715</u>	<u>217,515</u>
FUND BALANCE, end of year		<u>293,670</u>	<u>260,698</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		235,165	193,759
County treasurers		<u>58,505</u>	<u>66,939</u>
TOTAL FUND BALANCE		<u>293,670</u>	<u>260,698</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, 2025  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year		<u>110,627</u>	<u>101,847</u>
RECEIPTS			
Local			
Property taxes - debt service	94,000	63,371	85,883
Penalty and interest on delinquent taxes		133	178
Interest		4,770	4,029
Carline tax		286	299
Public power district sales tax		478	520
Other taxes			48
State			
Homestead exemption		1,093	1,331
Property tax credit		30,079	6,290
Pro-rate motor vehicle		237	247
Other state receipts		38	
Total receipts	<u>94,000</u>	<u>100,485</u>	<u>98,825</u>
TOTAL FUNDS AVAILABLE		<u>211,112</u>	<u>200,672</u>
DISBURSEMENTS			
Debt service principal	191,929	85,000	85,000
Debt service interest		4,705	5,045
Total disbursements	<u>191,929</u>	<u>89,705</u>	<u>90,045</u>
FUND BALANCE, end of year		<u>121,407</u>	<u>110,627</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		104,489	85,457
County treasurers		<u>16,918</u>	<u>25,170</u>
TOTAL FUND BALANCE		<u>121,407</u>	<u>110,627</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, 2025  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2024)

	Original and Final Budget	2025 Actual	2024 Actual
FUND BALANCE, beginning of year		<u>95,617</u>	<u>105,158</u>
RECEIPTS			
Student activities	135,200	209,348	171,995
Transfers in	<u>123,711</u>	<u>74,419</u>	<u>63,003</u>
Total receipts	<u>258,911</u>	<u>283,767</u>	<u>234,998</u>
TOTAL FUNDS AVAILABLE		<u>379,384</u>	<u>340,156</u>
DISBURSEMENTS	<u>300,000</u>	<u>273,891</u>	<u>244,539</u>
FUND BALANCE, end of year		<u>105,493</u>	<u>95,617</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking accounts		<u>105,493</u>	<u>95,617</u>

See accompanying notes to budgetary schedules.

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>679,821</u>
Receipts over disbursements - budgetary basis	
General Fund	347,249
Depreciation Fund	331,313
Employee Benefits Fund	<u>1,259</u>
	<u>679,821</u>

## OTHER INFORMATION

SHELTON PUBLIC SCHOOL DISTRICT #19  
SHELTON, NEBRASKA  
ACTIVITIES FUND  
SCHEDULE OF CHANGES IN CASH BALANCES  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2025

	Balance 9/1/24	Receipts	Disbursements	Transfers	Balance 8/31/25
Pep club	71				71
Class of 2020	489				489
Class of 2021	139				139
Class of 2022	2,895		(83)	(300)	2,678
Class of 2023	536				536
Class of 2024	2,149		280		1,869
Class of 2025	2,569	5,006	6,843		732
Class of 2026	3,683	1,435	1,242		3,876
Class of 2027	2,408	1,201			3,609
Class of 2028	1,496	1,193		(25)	2,664
Class of 2029	684	453			1,136
Class of 2030	178	457			635
Class of 2031		20			20
Quiz bowl	693	502	400		795
Thespian society	1				1
Back to school carnival		1,883	260		1,623
Music		609	1,154	1,199	654
Band		3,328	954	(22)	2,352
Student council		6,260	2,491		3,769
Yearbook	180	895	793		282
District	26,401	10,135	17,838	935	19,633
Elementary district	328	2,743	2,853		217
Foreign language club	1,553	308	97		1,763
Walking club	838	1,362	797		1,403
Library club	5,243	648	1,021		4,870
FFA	2,367	14,931	13,817		3,480
NHS	160	1,296	202		1,253
Construction technology	257				257
Shop	280				280
All school play	1,503	723	1,534		691
Boys' basketball fundraising	1,400	314	834		880
Girls' basketball fundraising	2,133	5,182	4,899	(39)	2,377
Volleyball fundraising	3,299	5,720	6,010	20	3,029
Wrestling fundraising	2,657	5,872	3,778		4,751
Football fundraising	3,148	3,367	3,336		3,179
JH sports fundraising	913				913
Track fundraising	1,295	3,893	4,913	1,500	1,775
Cross country fundraising	3,462	5,850	1,778	(1,500)	6,034

SHELTON PUBLIC SCHOOL DISTRICT #19  
SHELTON, NEBRASKA  
ACTIVITIES FUND  
SCHEDULE OF CHANGES IN CASH BALANCES  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2025

	Balance				Balance
	9/1/24	Receipts	Disbursements	Transfers	8/31/25
Weights	6,343	1,614	1,259	(1,563)	5,136
Concession stand	580	44,176	45,227	866	395
Athletics	3,242	65,973	140,889	73,498	1,825
FBLA	65				65
Art honor society	1,363	2,028	2,403		988
Spanish travel fundraising	10	1,605	1,603		12
Spanish honor society	23				23
Birdies for bulldogs	5,286	7,665	3,769	(150)	9,031
Flag team	735				735
Cheerleaders	<u>2,564</u>	<u>702</u>	<u>699</u>		<u>2,568</u>
TOTAL ACTIVITIES FUND	<u>95,617</u>	<u>209,348</u>	<u>273,891</u>	<u>74,419</u>	<u>105,493</u>
BUDGET		<u>135,200</u>	<u>300,000</u>	<u>123,711</u>	



**DANA F. COLE  
& COMPANY<sup>LLP</sup>**  
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, 2025, 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 13, 2025.

**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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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.

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

Our consideration of internal control was for the limited purpose described in the 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. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2025-001 and 2025-002, to be material weaknesses.

## 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 the responses.

## 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 J Cole + Company, LLP

Minden, Nebraska  
October 13, 2025

SHELTON PUBLIC SCHOOL DISTRICT #19  
SHELTON, NEBRASKA  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED AUGUST 31, 2025

2025-001 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, 2025

2025-002 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, 2025

2024-001 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 2025-001 for the year ended August 31, 2025.

2024-002 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 2025-002 for the year ended August 31, 2025.

# SHELTON PUBLIC SCHOOL

District Office: 308-647-6742  
Elementary Office: 308-647-6558  
High School Office: 308-647-5459  
Fax: 308-647-5233  
PO Box 610, Shelton, NE 68876



Superintendent: Rodney Engel  
Elementary Principal: Jeff Kenton  
High School Principal: Amy Hostetler  
Athletic Director: Chip Bahe  
[www.sheltonbulldogs.org](http://www.sheltonbulldogs.org)

November 3, 2025

RE: District Response to External Audit

To Whom It May Concern,

**Financial Reporting Process:**

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.

**Segregation of Duties:**

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.

Respectfully Submitted,

Mr. Rodney Engel

## **6008 Class Rank**

**The following policy will be applicable to the Class of 2028 and all classes following the class of 2028.**

Student class rank shall be determined by using a numeric grade point average derived from all classes graded on a numeric basis. To be included in the class ranking, a student must have received a numeric grade for each core curriculum class in which he/she was enrolled. For the purposes of this policy, core curriculum shall include all courses in the areas of language arts, mathematics, science, and social studies.

Students who transfer into the school district will be eligible to be included in class ranking after two semesters of attendance.

Students who transfer into the school district in middle of their senior year will be eligible to be included in class ranking, although a mid-year transfer will not displace the ranking of a student who has not transferred mid-year. In those circumstances, there will be two students holding the relevant class ranking. Mid-year transfer students will not be eligible to receive senior awards such as valedictorian and salutatorian unless the student has been enrolled in the district's high school for the last two semesters.

### **Grandfather Clause for Graduating Classes of 2026 and 2027:**

The Shelton Board of Education recognizes that the Classes of 2026 and 2027 have completed a majority of their coursework under the current class rank system. Therefore, these classes shall continue to be governed by the existing provisions outlined below for the purposes of determining class rank, Valedictorian, and Salutatorian honors.

### **Applicable Procedures for the Graduating Classes of 2026 and 2027:**

#### **A. Valedictorian and Salutatorian Designation**

- A. Valedictorian shall be that senior who has the highest GPA.
- B. Salutatorian shall be that senior with the second highest GPA.
- C. To be eligible, a student must have completed his/her senior year in Shelton Public Schools and have a 1st Semester and 2nd Semester grade from Shelton Public Schools their senior year.

## Class Rank

1. Class rank: Highest grade average of academic courses.
2. The grade averages to be used are of high school credit courses earned through their senior year. Incoming grades and credits are accepted for transfer students, if the school was an accredited school. If the incoming grades are not identified by a number or percentage, then the following scale will be used: A=100-93, B=92-86, C=85-78, D=77-70, F=69-0
3. Class rank is figured as follows, taking the grade received in the class, multiplying that grade (percentage) times the number of credits for that class, then dividing by the total credit accumulated. All high school courses count toward their class rank and GPA. (Exceptions; Pass/Fail courses, and college classes not on the High School Transcript do not count toward rank). Students can choose to take a dual credit class for college credit only, these would be classes that are not taken during school. UNL Independent Study High School courses count toward a student's GPA, class rank, and Valedictorian and Salutatorian status.
4. Home School classes will not be accepted for High School credit, unless it is from an accredited High School.
5. The 4.0 scale will be used for purposes of class rank with 4.0=93-100, 3.0=86-92, 2.0=78-85, 1.0=70-77. The 100-point scale will be used as a tie-breaker only.
6. Grade replacement: Students may repeat a course in (Math, English, Social Studies, Science, and Spanish) but may not earn additional credit toward graduation by repeating the course. Students who repeat the course and earn a passing grade forfeit the credit previously earned. Students who repeat the course and then earn an F do retain credit earned from the previous attempt. In both cases, the original grade remains on the student record even if it doesn't count towards their GPA or graduation progress.
7. The number of Honors Classes or Honors Modules taken and passed may be used as a tie-breaker for class rank.

Adopted on: 7/15/24

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_



**From :**  
Colin Pfeiffer  
221 W 44th St.  
Suite A  
Kearney, NE 68845 US  
[colin.pfeiffer@miskosports.com](mailto:colin.pfeiffer@miskosports.com)  
[+1 308 251 5131](tel:+13082515131)

**To :**  
Shelton Public Schools  
Matt Walter  
210 Ninth Street  
Shelton, NE 68876 US  
[mwalter@sheltonbulldogs.org](mailto:mwalter@sheltonbulldogs.org)

**Quote #** QUO-1890  
**Date:** October 9, 2025  
**Expiration Date:** November 8, 2025

## Our price

96 x	<b>1134-Blazer Elite Aluminum High School Hurdle</b>	\$14,016.00
	\$146.00 per unit	
	# 1134	
<b>Subtotal</b>		\$14,016.00
<b>School Tax Exempt NE</b> (\$14,016.00 @ 0%)		\$0.00
<b>Total</b>		\$14,016.00

## Terms and Conditions

In this section, you could specify:

- for how long the offer is valid from the date of issue
- how the customer can pay
- your return/refund policy or any warranty that comes with your products
- the cancellation terms (if you're offering any recurring or ongoing services)

If you have long and complicated terms and condition, you might consider keeping them on a webpage and simply refer to them using a [web link](#). You can also include a PDF document in this section.

### Talk about the next steps

Let your customers know they can accept this offer online if they are satisfied or leave a comment.  
Tell them how you will follow-up and how the service will start or the work be conducted.

Quote status : Proposed



Golf  
Track  
Flag Team  
Mock Trial  
Speech/Debate

One Act Play  
Cross-country  
  
Jazz Band  
Volleyball

Choir

## 5. Students Who Are Required to Submit to Drug Testing

- a. **Grades:** All students in grades 9-12 who participate in any extracurricular activity or competition are part of the pool subject to random drug testing.
  - b. **Consent:** A student and his or her parent(s)/guardian(s) must sign a consent form before the student shall be eligible to try out for, practice with, or participate in the extracurricular activity. The consent form is attached to this policy.
  - c. **Selection Pool Eligibility:** Students shall remain in the selection pool for an entire calendar year (365 days) from the date the consent form is received by the school district.
  - d. **Withdrawal:** Students who have a consent form on file remain eligible for drug tests from the date the consent form is received by the school district and throughout the remainder of the school year or until the student files a Withdrawal of Student from Activity form signed by the student and his or her parent(s)/guardian(s). Upon withdrawal, the student shall not be eligible to participate in any activity that is subject to drug testing for the remainder of the school year. A student who files a Withdrawal of Student from Activity form after selected for a random drug test but before submitting to the test or after testing positive shall be ineligible to participate in any extracurricular activities for one calendar year from the date the Withdrawal of Student from Activity form is received by the Drug Testing Coordinator.
6. **Drugs:** Students participating in extracurricular activities are prohibited from using, possessing, distributing, manufacturing, or having drugs present in their system. "Drugs" means:

*Any substance considered illegal by the Uniform Controlled Substances Act, Neb. Rev. Stat. § 28-401 et seq. Any substance, which is controlled by the Food and Drug Administration unless prescribed to the student by any licensed medical practitioner authorized to prescribe controlled substances or other*

*prescription drugs; Alcohol for any student under the age of 21. Alcohol shall have the meaning as provided in NEB. REV. STAT. § 48-1902(1).*

## **7. Testing Procedures**

- a. **Student Selection:** All students who participate in extracurricular activities and submit a consent form will be included in a master list and will be subject to random drug screening. The master list shall be submitted to the company employed by the district to conduct the testing.
  - b. **Parental Request:** Students who do not participate in extracurricular activities may be added to the random drug screening master list upon parental/guardian request and filling out the forms. If a parent requests that they have their student drug tested, the parent/guardian, not the district, will pay the cost of that test.
8. **Type of Test:** The school district reserves the right to utilize breath or a 12-panel urinalysis testing procedures. Urine samples, which screen positive, will be confirmed by either a Gas Chromatography/Mass Spectrometry (GC/MS) or Liquid Chromatography/Mass Spectrometry (LC/MS) confirmatory test. Positive breath alcohol tests will be confirmed by EBT (Evidential Breath Tester).
9. **Collection Site:** The Drug Testing Coordinator will designate the teacher restrooms next to the cafeteria office as the collection sites at which the student will provide specimens.
10. **Collection Procedures:** The school board will select a Drug Program Administrator (DPA). The DPA shall randomly select the students subject to drug testing from the master list of the active students participating in extracurricular activities at the time of the test. The DPA will maintain and follow generally accepted industry standards for collecting, maintaining, shipping, and accessing all specimens. The DPA will seek to obtain the sample in a manner designed to insure accurate testing protocols while minimizing intrusion into a student's privacy. The DPA and the school district will provide a copy of the collection procedures upon request. Collection of specimens will occur at or near the end of the school day.
- a. **Drugs:** Students may be randomly tested for any drugs, including but not limited alcohol, amphetamines, barbiturates, benzodiazepines, cocaine, metabolites, LSD, marijuana, metabolites, methadone, methaqualone, opiates, phencyclidine,

propoxyphene, and ecstasy.

- b. **Results:** The Drug Program Administrator or their representative shall notify the student's parent/guardian of any positive test after the initial screening. The DPA will use a secure method to transmit all positive test results to the DPA's Medical Review Officer (MRO). An MRO accreditation body will certify the MRO. The MRO will be responsible for reviewing test results and determining whether the use of a substance identified by the sample analysis is from illicit use or a legitimate medical use. Prior to making a final decision, the MRO or his or her assistant shall contact the student and his or parent(s)/guardian(s) to discuss the result over the telephone. If the MRO determines the test results are negative, no further action shall be taken against the student. The MRO will only report results of verified positives to the DPA. The DPA shall then notify the Drug Testing Coordinator of the positive test result. The Drug Testing Coordinator shall notify the student and his or her parent(s)/guardian(s) and any staff members responsible for implementing the consequences of this policy.
  - c. **Request for a Retest:** A split specimen will be collected for all testing methods, with the exception of alcohol testing. A positive alcohol test will be confirmed with an EBT device. A student's parent(s)/guardian(s) may request that the split specimen be tested at a second nationally certified laboratory from a list provided by the MRO. The request for the test must be submitted in writing to the MRO (with a copy sent to the Drug Testing Coordinator) within 72 hours of being notified of the final testing result. The student and his or her parent(s)/guardian(s) must pay the associated costs for an additional test in advance. The costs will be reimbursed if the result of the split sample test is negative. The student will remain subject to the consequences of this policy during the retesting procedure.
11. **Negative Tests:** Students and their parents will receive verbal or written notice when the student's test result is negative by the district's Drug Testing Coordinator.
  12. **Consequences for Testing Positive:** Whenever the test results indicate the presence of drugs, Drug Testing Coordinator shall schedule and hold a confidential meeting with the student, parent/guardian, and sponsor/coach. Other members of the school's administration may also attend the meeting. At the meeting, the Drug Testing Coordinator shall explain the drug testing procedures and the policy of the district. The consequences shall be as follows (All offenses are cumulative in grades 9-12):

a. First Offense

The student shall be required to attend practices but not participate.

The student will be ineligible to publicly perform in any extracurricular activity for 14 calendar days. The day of the positive test results received by the district shall be the first day for counting purposes. If the end of the activity precedes the end of the 14 days, the remaining days will carry over to the next activity so the student completes the required number of days.

The student shall obtain a drug and alcohol assessment and counseling from a certified substance abuse counselor or licensed mental health provider who holds a valid license that includes in its scope of practice the ability to administer substance abuse evaluations and/or treatment. The drug and alcohol assessment and counseling will be provided to the student by the district. This will be arranged and approved by the Guidance Counselor and the student's parents or guardians. The student shall provide written proof of obtaining the assessment to the guidance counselor. The student is strongly encouraged to comply with the assessment and counselor's recommendations.

The student will be subject to follow-up drug tests at least one time per month for the next 6 months when school is in session or end upon graduation.

**Second Offense**

The student shall be required to attend practice but not participate.

The student will be ineligible to publicly perform in any extracurricular activity for 30 calendar days. The day of the positive test result is received by the district shall be the first day for counting purposes. If the end of the activity precedes the end of the 30 days, the remaining days will carry over to the next activity so the student completes the required number of days.

The student shall attend additional drug and alcohol counseling or educational program provided by the district. The counseling will be arranged by the Guidance Counselor in conjunction with the student's parents or guardians.

The student must submit to a district-administered test and test negative before returning to the activity. The student will be subject to follow-up drug tests at least one time per month for the next 9 months when school is in session or end upon graduation.

### **Third Offense**

The student will be ineligible to practice or publicly perform in any extracurricular activity for one year from the date of the third positive test or end upon graduation. The day of the positive test result received by the district shall be the first day for counting purposes.

The student must submit to a district-administered test and test negative before returning to the activity. The student will be subject to follow-up drug tests at least one time per month for the next 12 months when school is in session or end upon graduation.

### **Fourth Offense**

The student will be ineligible to participate in any extracurricular activity for the remainder of the student's time at the school district.

**10. Refusal to Test:** A student who refuses to submit to a drug test authorized under this policy, or fails or refuses to comply with any other provision of this policy, shall not be eligible to participate in any activities covered under this policy including all meetings, practices, performances and competitions for one calendar year.

**11. Tampering:** Tampering is the use of any agent or technique, which is designed to avoid detection of a drug and/or compromise the integrity of a drug test and is prohibited. This includes providing false urine samples (for example, urine substitution), contaminating the urine sample with chemicals or chemical products, the use of diuretics to dilute urine samples, and the use of masking. If the Drug Program Administrator, the MRO, or the onsite-collecting agent determines that a student tampered with a drug test, they will contact the Drug Testing Coordinator and the student shall not be eligible to participate in any activities covered under this policy including all meetings, practices, performances and competitions for one calendar year.

The use of any such agent or technique shall be treated as a positive test for drugs prohibited by this Policy and shall be subject to the penalties

set forth in Section 9 of this Policy.

**12. Maintenance of Records:** All results of drug testing shall be confidential, Procedures for maintaining confidentiality will be developed by the school district and the testing organization. The Drug Testing Coordinator shall maintain records of positive tests in a secure location. This information will not be available to anyone other than appropriate school personnel and parents. This information will be destroyed upon the student's graduation or one year after the student's class graduates. Under no circumstances will this information become a part of the student's permanent file, nor will it be sent to another school when the student moves to another district or transfers to another school. The school district will not share drug-testing results with any law enforcement agencies.

**13. Appeal:** A student participating in extracurricular activities who has been determined by school district officials to be in violation of this policy shall have the right to appeal the decision to the Superintendent or his/her designee(s). The request for a review must be submitted to the Superintendent in writing within five (5) calendar days of notice of the positive test. A student requesting a review will remain eligible to participate in any extracurricular activities until the review is completed. The Superintendent or his/her designee(s), in consultation with the Drug Program Administrator and the Medical Review Officer, shall then determine whether the original finding was justified. No further review of the Superintendent's decision will be provided, and his/her decision shall be final in all respects. Any necessary interpretation or application of this policy shall be in the sole and exclusive judgment and discretion of the Superintendent, which shall be final and non-appealable to the School Board.

**14. Severability:** If any portion of this policy is deemed to be contrary to the law of the state of Nebraska or the United States by judicial decision or an act of Congress, then only such portion or provision directly deemed to be unconstitutional shall be stricken, and the remainder of the policy shall remain in full force.

Adopted on: 8/12/19

Revised on: 9/16/19, 10/11/21, 8/14/23

Reviewed on: 7/15/19, 8/12/24

## **POLICY 5013: EXTRACURRICULAR DRUG TESTING PROGRAM**

The school district supports and values student participation in extracurricular activities, but such participation in school district extracurricular activities is a privilege and not a right. Students in all extracurricular activities in grades 9-12 shall be subject to mandatory and random testing for the presence of alcohol or illegal drugs.

### **1. Purpose of Random Drug Testing**

- a. The school district has recognized that observed and suspected drug and alcohol use and abuse has increased among the student population, including students participating in extracurricular activities.
  - b. The school district seeks to provide safe, drug-free schools.
  - c. The school district seeks to deter the use of illegal and prohibited drugs and alcohol among students.
  - d. The school district recognizes that students who use illegal and prohibited drugs pose a threat to the health and safety of themselves, other students, teachers, administrators, and other persons.
  - e. The school district finds that the drug and alcohol problem among the student body will be effectively addressed by making sure that the large number of students participating in extracurricular activities do not use drugs and alcohol.
2. **Notice:** Each student who participates or seeks to participate in extracurricular activities shall be given a copy of this policy either in written form or included in the student and activities handbook. The policy and all forms will be posted on the district's website
  3. **Drug Testing Coordinator:** The Drug Testing Coordinator shall be the Principal or his or her designee unless otherwise indicated.
  4. **Extracurricular Activities:** This policy applies to any activity that meets the guidelines of an extracurricular activity at the school district, which includes but is not necessarily limited to the following:

Basketball	Dance	
Football		
Musicals	Quiz Bowl	Wrestling
Cheerleading	FFA	

Golf  
Track  
Flag Team  
Mock Trial  
Volleyball

One Act Play  
Cross-country

Band

Choir  
  
Speech/Debate

## 5. Students Who Are Required to Submit to Drug Testing

- a. **Grades:** All students in grades 9-12 who participate in any extracurricular activity or competition are part of the pool subject to random drug testing.
  - b. **Consent:** A student and his or her parent(s)/guardian(s) must sign a consent form before the student shall be eligible to try out for, practice with, or participate in the extracurricular activity. The consent form is attached to this policy.
  - c. **Selection Pool Eligibility:** Students shall remain in the selection pool for an entire calendar year (365 days) from the date the consent form is received by the school district.
  - d. **Withdrawal:** Students who have a consent form on file remain eligible for drug tests from the date the consent form is received by the school district and throughout the remainder of the school year or until the student files a Withdrawal of Student from Activity form signed by the student and his or her parent(s)/guardian(s). Upon withdrawal, the student shall not be eligible to participate in any activity that is subject to drug testing for the remainder of the school year. A student who files a Withdrawal of Student from Activity form after selected for a random drug test but before submitting to the test or after testing positive shall be ineligible to participate in any extracurricular activities for one calendar year from the date the Withdrawal of Student from Activity form is received by the Drug Testing Coordinator.
6. **Drugs:** Students participating in extracurricular activities are prohibited from using, possessing, distributing, manufacturing, or having drugs present in their system. "Drugs" means:

*Any substance considered illegal by the Uniform Controlled Substances Act, Neb. Rev. Stat. § 28-401 et seq. Any substance, which is controlled by the Food and Drug Administration unless prescribed to the student by any licensed medical practitioner authorized to prescribe controlled substances or other*

*prescription drugs; Alcohol for any student under the age of 21. Alcohol shall have the meaning as provided in NEB. REV. STAT. § 48-1902(1).*

## **7. Testing Procedures**

- a. **Student Selection:** All students who participate in extracurricular activities and submit a consent form will be included in a master list and will be subject to random drug screening. The master list shall be submitted to the company employed by the district to conduct the testing.
  - b. **Parental Request:** Students who do not participate in extracurricular activities may be added to the random drug screening master list upon parental/guardian request and filling out the forms. If a parent requests that they have their student drug tested, the parent/guardian, not the district, will pay the cost of that test.
8. **Type of Test:** The school district reserves the right to utilize breath or a 12-panel urinalysis testing procedures. Urine samples, which screen positive, will be confirmed by either a Gas Chromatography/Mass Spectrometry (GC/MS) or Liquid Chromatography/Mass Spectrometry (LC/MS) confirmatory test. Positive breath alcohol tests will be confirmed by EBT (Evidential Breath Tester).
9. **Collection Site:** The Drug Testing Coordinator will designate the varsity locker room's outer restroom as the collection sites at which the student will provide specimens.
10. **Collection Procedures:** The school board will select a Drug Program Administrator (DPA). The DPA shall randomly select the students subject to drug testing from the master list of the active students participating in extracurricular activities at the time of the test. The DPA will maintain and follow generally accepted industry standards for collecting, maintaining, shipping, and accessing all specimens. The DPA will seek to obtain the sample in a manner designed to insure accurate testing protocols while minimizing intrusion into a student's privacy. The DPA and the school district will provide a copy of the collection procedures upon request. The Drug Testing Coordinator will determine the time of day for testing to be completed.
- a. **Drugs:** Students may be randomly tested for any drugs, including but not limited alcohol, amphetamines, barbiturates, benzodiazepines, cocaine, metabolites, LSD, marijuana, metabolites, methadone, methaqualone, opiates, phencyclidine,

propoxyphene, and ecstasy.

- b. **Results:** The Drug Program Administrator or their representative shall notify the student's parent/guardian of any positive test after the initial screening. The DPA will use a secure method to transmit all positive test results to the DPA's Medical Review Officer (MRO). An MRO accreditation body will certify the MRO. The MRO will be responsible for reviewing test results and determining whether the use of a substance identified by the sample analysis is from illicit use or a legitimate medical use. Prior to making a final decision, the MRO or his or her assistant shall contact the student and his or parent(s)/guardian(s) to discuss the result over the telephone. If the MRO determines the test results are negative, no further action shall be taken against the student. The MRO will only report results of verified positives to the DPA. The DPA shall then notify the Drug Testing Coordinator of the positive test result. The Drug Testing Coordinator shall notify the student and his or her parent(s)/guardian(s) and any staff members responsible for implementing the consequences of this policy.
  - c. **Request for a Retest:** A split specimen will be collected for all testing methods, with the exception of alcohol testing. A positive alcohol test will be confirmed with an EBT device. A student's parent(s)/guardian(s) may request that the split specimen be tested at a second nationally certified laboratory from a list provided by the MRO. The request for the test must be submitted in writing to the MRO (with a copy sent to the Drug Testing Coordinator) within 72 hours of being notified of the final testing result. The student and his or her parent(s)/guardian(s) must pay the associated costs for an additional test in advance. The costs will be reimbursed if the result of the split sample test is negative. The student will remain subject to the consequences of this policy during the retesting procedure.
11. **Negative Tests:** Students and their parents will receive verbal or written notice when the student's test result is negative by the district's Drug Testing Coordinator.
  12. **Consequences for Testing Positive:** Whenever the test results indicate the presence of drugs, Drug Testing Coordinator shall schedule and hold a confidential meeting with the student, parent/guardian, and sponsor/coach. Other members of the school's administration may also attend the meeting. At the meeting, the Drug Testing Coordinator shall explain the drug testing procedures and the policy of the district. The consequences shall be as follows (All offenses are cumulative in grades 9-12):

a. First Offense

The student shall be required to attend practices but not participate.

The student will be ineligible to publicly perform in any extracurricular activity for 14 calendar days. The day of the positive test results received by the district shall be the first day for counting purposes. If the end of the activity precedes the end of the 14 days, the remaining days will carry over to the next activity so the student completes the required number of days.

The student shall obtain a drug and alcohol assessment and counseling from a certified substance abuse counselor or licensed mental health provider who holds a valid license that includes in its scope of practice the ability to administer substance abuse evaluations and/or treatment. The drug and alcohol assessment and counseling will be provided to the student by the district. This will be arranged and approved by the Guidance Counselor and the student's parents or guardians. The student shall provide written proof of obtaining the assessment to the guidance counselor. The student is strongly encouraged to comply with the assessment and counselor's recommendations.

The student will be subject to follow-up drug tests at least one time per month for the next 6 months when school is in session or end upon graduation.

**Second Offense**

The student shall be required to attend practice but not participate.

The student will be ineligible to publicly perform in any extracurricular activity for 30 calendar days. The day of the positive test result is received by the district shall be the first day for counting purposes. If the end of the activity precedes the end of the 30 days, the remaining days will carry over to the next activity so the student completes the required number of days.

The student shall attend additional drug and alcohol counseling or educational program provided by the district. The counseling will be arranged by the Guidance Counselor in conjunction with the student's parents or guardians.

The student must submit to a district-administered test and test negative before returning to the activity. The student will be subject to follow-up drug tests at least one time per month for the next 9 months when school is in session or end upon graduation.

### **Third Offense**

The student will be ineligible to practice or publicly perform in any extracurricular activity for one year from the date of the third positive test or end upon graduation. The day of the positive test result received by the district shall be the first day for counting purposes.

The student must submit to a district-administered test and test negative before returning to the activity. The student will be subject to follow-up drug tests at least one time per month for the next 12 months when school is in session or end upon graduation.

### **Fourth Offense**

The student will be ineligible to participate in any extracurricular activity for the remainder of the student's time at the school district.

**10. Refusal to Test:** A student who refuses to submit to a drug test authorized under this policy, or fails or refuses to comply with any other provision of this policy, shall not be eligible to participate in any activities covered under this policy including all meetings, practices, performances and competitions for one calendar year.

**11. Tampering:** Tampering is the use of any agent or technique, which is designed to avoid detection of a drug and/or compromise the integrity of a drug test and is prohibited. This includes providing false urine samples (for example, urine substitution), contaminating the urine sample with chemicals or chemical products, the use of diuretics to dilute urine samples, and the use of masking. If the Drug Program Administrator, the MRO, or the onsite-collecting agent determines that a student tampered with a drug test, they will contact the Drug Testing Coordinator and the student shall not be eligible to participate in any activities covered under this policy including all meetings, practices, performances and competitions for one calendar year.

The use of any such agent or technique shall be treated as a positive test for drugs prohibited by this Policy and shall be subject to the penalties

set forth in Section 9 of this Policy.

**12. Maintenance of Records:** All results of drug testing shall be confidential, Procedures for maintaining confidentiality will be developed by the school district and the testing organization. The Drug Testing Coordinator shall maintain records of positive tests in a secure location. This information will not be available to anyone other than appropriate school personnel and parents. This information will be destroyed upon the student's graduation or one year after the student's class graduates. Under no circumstances will this information become a part of the student's permanent file, nor will it be sent to another school when the student moves to another district or transfers to another school. The school district will not share drug-testing results with any law enforcement agencies.

**13. Appeal:** A student participating in extracurricular activities who has been determined by school district officials to be in violation of this policy shall have the right to appeal the decision to the Superintendent or his/her designee(s). The request for a review must be submitted to the Superintendent in writing within five (5) calendar days of notice of the positive test. A student requesting a review will remain eligible to participate in any extracurricular activities until the review is completed. The Superintendent or his/her designee(s), in consultation with the Drug Program Administrator and the Medical Review Officer, shall then determine whether the original finding was justified. No further review of the Superintendent's decision will be provided, and his/her decision shall be final in all respects. Any necessary interpretation or application of this policy shall be in the sole and exclusive judgment and discretion of the Superintendent, which shall be final and non-appealable to the School Board.

**14. Severability:** If any portion of this policy is deemed to be contrary to the law of the state of Nebraska or the United States by judicial decision or an act of Congress, then only such portion or provision directly deemed to be unconstitutional shall be stricken, and the remainder of the policy shall remain in full force.

Adopted on: 8/12/19

Revised on: 9/16/19, 10/11/21, 8/14/23

Reviewed on: 7/15/19, 8/12/24

**SHELTON**  
**Performance Objectives Evaluation Instrument**  
**2025-2026**

*\*Provide updates to the board quarterly (August, November, February, May) on progress toward goals.*

**#1 -ESTABLISH SYSTEMS OF GROWTH**

- Work with administration to develop and establish a data-informed decision making process to support students and staff in the MTSS work to improve student learning.
  - Identifying data to be utilized to support student learning within the MTSS process
  - Tiered instructional group planning and support
    - Support principals in identifying interventions to meet the needs of students
- Building and Grounds
  - Facilities are safe, welcoming, and well-maintained, projecting pride in the district.
    - Grounds are clean, accessible, and appealing, creating a positive first impression.
    - Cleaning schedules are visible, consistent, and tied to accountability checks.
  - A long-term facilities plan guiding capital projects, ensuring proactive upgrades instead of reactive fixes.
  - A documented preventative maintenance schedule is in place and followed.
    - Equipment life cycles are tracked

**ASSESSMENT BASED ON EVIDENCE FOR \_\_\_\_\_ IN THIS AREA:**

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

**#2 - COMMUNICATION**

- Communication Plan
  - Develop a district plan that is followed and used to consistently communicate
    - Identify both channels of communication that are easily accessible and consistently used within the district.
  - Board of Education
    - Provide weekly/biweekly updates to the board with relevant information
      - Clear and open communication allowing for feedback and input
  - Students & Parents
    - Utilize district wide communication tools and social media to provide timely information as it relates to consistent communication for students and parents
    - Be visible and approachable to students, parents, and community members
  - Staff & Administration
    - Be visible and approachable to administration and staff

**ASSESSMENT BASED ON EVIDENCE FOR \_\_\_\_\_ IN THIS AREA:**

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

**#3 - BUDGET**

- Develop and maintain a fiscally responsible budget
  - Capital Improvement Schedule
    - Short & Long-term Planning - Replacement Schedule through the use of a capital improvement schedule
  - Proactively monitor and analyze impact of school finance and budgetary issues as a result of legislative actions and other contributing factors.
- Continue to build cash reserve
  - Manage and build depreciation funds
- Look for and apply for grant/alternative funding when appropriate

**ASSESSMENT BASED ON EVIDENCE FOR \_\_\_\_\_ IN THIS AREA:**

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

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**OVERALL ASSESSMENT BASED ON EVIDENCE FOR \_\_\_\_\_:**

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



## Shelton Public School: Exercise Facility Use

### REQUEST AND RELEASE

I, the undersigned, hereby request permission to enter Shelton Public Schools, located at 210 9th Street in Shelton, NE to participate in a group activity and/or to utilize fitness equipment. I know that there are risks and dangers involved in such activities. I have anticipated such dangers, which arise during such activities. I assume all risks for all injuries to my person and property that may be sustained by me in connection with the stated and associated activities, in and about the premises.

In consideration of the permission granted to me to enter the premises and participate in:

I hereby, for myself, and my heirs, administrators and assignees, release, remise and discharge the School District of Shelton in the County of Buffalo, in the State of Nebraska, members of the Shelton School Board, employees and volunteers of the Shelton School District of all claims, demands, action, and causes of property during my presence on the premises and my participation in the stated activities.

I understand that I am responsible for procuring my own insurance or paying the cost for any injuries and damages that may occur during my presence on the premises and my participation in the above stated activities. I understand that the School District of Shelton has no obligation to provide such insurance or to pay a cost arising from any such injury. I further understand that the School District of Shelton will not carry such insurance.

### GUIDELINES

1. I understand that I shall confine my presence to the weight room and/or gym and that I will follow any posted rules in the area.
2. I understand that I shall not aid other persons in gaining access to the premises by sharing or lending a passkey or by propping open doors.
3. **I understand that my PK-12 children must be supervised by the individual issued the access card at all times when using the facility.**
4. **I understand that in the event of school closings due to weather conditions the building is closed and not to be used by students or community members until the following morning.**
5. I understand that I shall use the premises and equipment as designed and intended, and that I am responsible for the condition of the premises and equipment following my use.
6. I understand that I shall report damage to the premises and equipment as soon as I am able, and that I may be liable for the costs of replacement or repair of the equipment if caused by my activity.
7. I understand that I shall promptly return any passkey registered to me if I discontinue my residence within the Shelton Public School District, and that I am responsible for the replacement of a lost or damaged passkey.
8. I understand that I shall enter and exit the premises at the prescribed location: Weight room door #D12 on the south side of the building.
9. I understand that access to the exercise facilities will be restricted to **5:00am-7:00am & 6:30pm-10:00pm daily during the school year.** Summer time access will be restricted to those times when it's not in use by Shelton student-athletes, between the hours of **8am-10pm. Use of the facilities when school events are scheduled are not permitted (i.e. basketball games, volleyball games).**
10. **I understand that the facilities are monitored by security cameras at all times and a record of my key usage is kept.**
11. **I understand that failure to comply with the request and release/guidelines may result in the loss of access to the premises and any criminal/civil litigation that is deemed appropriate.**
12. **I understand that there is a yearly fee of \$25 to help pay for wear and tear on equipment from public use. This fee must be paid by September 1 of every year or prior to acquiring a key.**

I HAVE READ AND UNDERSTAND THE RULES FOR USING THE EXERCISE FACILITIES AT THE SCHOOL. I UNDERSTAND THAT IF I DO NOT FOLLOW THE RULES ACCESS WILL BE DENIED.

Printed Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Address: \_\_\_\_\_

Home Phone #: (     ) \_\_\_\_\_ Cell Phone #: (     ) \_\_\_\_\_ Email Address: \_\_\_\_\_

Date: \_\_\_\_\_

**3014**  
**Use of School Property**

**1. Use of Specific Facilities by Application and Agreement**

- a. The district permits non-commercial use of the following facilities by individual patrons for their personal health and wellness: weight room, track, and gymnasium. The district understands that it would not be feasible to require a patron to apply to use facilities like the weight room on every occurrence. The facility uses defined in this paragraph are an exception to the general facility use requirements contained in this policy for ease of administration and efficiency. All other facility uses must comply with the other provisions of this policy.
- b. These particular facilities may be used upon only one application and upon signing the district's written waiver and agreement.
- c. Use of these facilities is governed by this and other district policy and the agreement signed by the user. A copy of each agreement will be maintained in the district's central office.

**2. General Facilities Use Guidelines**

- a. School facilities may be used by various education and community organizations and individuals when it is in the interest of the general public.
- b. School facilities may not be used for personal profit and other commercial purposes. The district opens its facilities to district patrons for the benefit of the public, not commercial uses. Due to the complications created by groups or individuals using district facilities for commercial purposes, these uses are prohibited. Booster clubs and other organizations raising money purely for the support of student groups, as defined below, and not for personal profit are not considered commercial uses but must comply with the district's policies which apply to these groups.
- c. Any person or group using school facilities must assure that it will be responsible for maintaining order, protecting property, and providing security and safety.

- d. Only those organizations and persons who are known to school officials, who have financial resources sufficient to cover all rentals and possible damages, and who are willing to discharge such obligations shall be permitted to use the school facilities and equipment.
- e. The rental fees for school facilities shall be set by the board.
- f. Non-curricular student groups or non-student groups (as those terms are defined below) that wish to use the facility must submit a facility use application which may be obtained from the district's central office. The application must be received by the superintendent prior to the approval of any facility use.
- g. The shop and weight room may not be used by students when school is not in session, unless supervised by a district staff member or a responsible adult upon approval of the superintendent. Use of the shop and weight room in violation of this provision may lead to the students being denied access to these facilities or other consequences permitted by board policy and Nebraska law.
- h. Any person or group using the school facilities, for any purpose, must comply with all of the district's policies, rules, and regulations.

### **3. Definitions**

- a. "Curriculum-related student groups" shall mean students participating in school-sponsored activities, supervised by district staff, related to the curriculum, and recognized by the board.
- b. "Extracurricular student groups" shall mean students participating in an extracurricular activity, sponsored by the district, supervised by district staff, and recognized by the board, such as athletic teams and academic teams which are not otherwise categorized as "curriculum-related student groups."
- c. "Non-curriculum related student groups" shall mean all other groups comprised primarily of students who attend the district participating in activities such as Boy Scouts, Girl Scouts, 4-H, political groups, religious groups, and other similar youth groups.

- d. "Non-student group" shall mean all other groups or individuals who apply to use district facilities.
- e. "Superintendent" shall mean the superintendent of schools or his/her designee.

#### **4. Use of School Property by Student Groups**

##### a. Curriculum-related and Extracurricular student groups

- i.) Curriculum-related and Extracurricular student groups may use school facilities at no cost to the group, if they restore the facilities to their prior state after using them.
- ii.) The district shall bear any costs associated with use by these groups (*e.g.*, the fee paid to a cook or a custodian required to be in attendance).
- iii.) Curriculum-related and Extracurricular student groups have priority over non-curriculum related student groups and non-student groups.

##### b. Non-curriculum related student groups

- i.) Non-curriculum related student groups may use the school building during non-instructional time. Such use shall be without charge.
  - (1) Such uses shall occur while the building is normally open and there is a minimum of interference with custodians or other student and staff facility use.
  - (2) These groups may use the school buildings in the evening for meetings if the group is sponsored by an adult and the adult (1) files the application to use the facilities on behalf of the group and (2) assumes responsibility for cleanup and placing the area back in the condition it was in prior to use.
- ii.) Non-curriculum related student groups must apply for use of the facilities and secure the superintendent's permission before using school facilities.

- iii.) Non-curriculum related student groups may meet only on school premises at times and places determined by the superintendent.
- iv.) Non-curriculum related student groups must meet each of the following conditions to secure the superintendent's permission to use school facilities:
  - (1) The facility use will occur during non-instructional time.
  - (2) The district has facilities available to accommodate the group.
  - (3) The use is voluntary and for the general benefit of the student participants.
  - (4) The use will not substantially interfere with the orderly conduct of educational activities and other programs within the school.

## **5. Use of Facilities by Non-student Groups**

- a. The superintendent may authorize the use of any school facilities for non-school activities by non-student groups.
- b. In addition to the guidelines listed elsewhere in this policy and other board policies or administrative protocol, the superintendent will consider the following when making determinations regarding use of district facilities by non-student groups:
  - i.) The local education association may hold meetings when classes are not in session and staff members are not on duty.
  - ii.) Non-student groups which provide education-related programming and services for students and staff may be given priority of use over other outside groups. The superintendent has sole discretion in determining whether proposed uses relate sufficiently to the district's educational standards and programs.

- iii.) Non-student groups which provide programming and services for community members and others living within the district may be given priority of use over other outside groups.

## **6. Denial of access**

- a. The superintendent may limit or deny access to school buildings, grounds, and activities to any person whom the superintendent deems to be using the facilities inappropriately and contrary to the district's mission.
- b. Upon determining that a person or group has engaged in, or is engaging in conduct that constitutes grounds for exclusion under this policy, the superintendent shall take such action as he or she determines appropriate, including directing the person to cease engaging in the conduct or to leave the school premises or activity immediately. The superintendent may request assistance from law enforcement authorities to remove an offending person from the school grounds. A person who enters school premises in violation of these conditions shall be deemed to be trespassing.
- c. The superintendent shall have the authority to fix the time when, and the conditions under which, the offending person may return to school premises.
- d. Students, staff, and community members may use or lease school equipment for non-school use only if they have received the prior permission of the superintendent.

## **7. Proof of Insurance**

- a. When any non-curriculum related or non-student group utilizes school district facilities, the group submitting the facility use application may be asked to provide proof of insurance up to the current tort claims limits applicable to political subdivision in the State of Nebraska. Currently, those limits are \$1,000,000 per person for any number of claims arising out of a single occurrence and \$5,000,000 for all claims arising out of a single occurrence.

- b. The district may require the non-curriculum related or non-student group to include the district as an additional insured on any such policies and may refuse access to its facilities until proof of satisfaction of this requirement is submitted to the superintendent.

## **8. No Fees for Admission**

- a. Non-curriculum related and non-student groups may not charge a fee to participate in or be a spectator at any recreational activity, event, or other such gathering occurring on district grounds unless approved in advance by the superintendent.
- b. If the district retains control over the area of the premises in which the non-curricular and non-student group desires to use, meaning the district provides supervision, staffing, custodial services, or otherwise maintains its control during the group's use of the facilities, the group may not charge a fee for admission under any circumstances.
- c. Non-curricular and non-student groups may charge for parking or vehicle entry onto the premises unless otherwise prohibited by the superintendent.

Adopted on: 1/12/09

Revised on: 8/8/16

Reviewed on: 4/12/21, 7/15/24