

***Proposed agenda items received 24 hours before the scheduled meeting will be added to the agenda at the meeting.**

**TENTATIVE
REGULAR MEETING
BOARD AGENDA**

**November 9, 2020
7:30 PM**

1. Call Meeting to Order
 - A. Roll Call taken on acknowledgement and reception of meeting notice and agenda
2. Information and Proposals
 - A. Receiving of Visitors
 - B. Letters and Communication
 - C. Reports and Information from Administration
 1. Superintendent's Report
 2. Principal Report
 3. Committee on American Civics Report
 4. Negotiations Report
3. Action Items (Discuss, Consider, May take action on the following)
4. Routine Business - Consent Agenda
 - A. Excuse Absent Board Members (as necessary)
 - B. Minutes
 - C. Treasurers Report
 - D. Claims
5. Old Business
 - A. Discuss Superintendent Search
6. New Business
 - A. Distribute School District Audit Report and Board Letter
 - B. Approve Changes to the 2020-2021 School Board Policy
 - C. Approve Updates to the Safe Return to School Plan
 - D. Discuss the Appointment of a Board Member to fill a Vacancy
 - E. Superintendent Evaluation
7. Advance Planning
 - A. Information and questions for Board Members
 - B. Agenda items for next meeting
 - C. Future Meeting Dates
8. Adjournment

To: Board Members
From: Fred Hansen, Superintendent
Re: November 2020 Board Report – Regular meeting – Monday, **November 9, 2020 at 7:30 PM**

Committee meetings prior to the board meeting:

- **Committee on American Civics at 7:00 PM in the Distance Learning Room**
 - ✓ NASB Delegate Assembly
 - ✓ Educator’s Health Alliance (EHA) has announced insurance rates for 2020-21
 - ✓ Heartland Counseling contract
 - ✓ Covid 19 Report

Jim will represent the school board at the NASB Delegate Assembly in Omaha on Friday, November 20, 2020.

The EHA (Educators Health Alliance) has announced an overall **2.96%** increase in premiums next year for the medical and dental insurance plans used by nearly every Nebraska school district and ESU, following action by the Educators Health Alliance (EHA), a consortium of three statewide public-school groups that manages the plan. The EHA board is made up of 6 representatives from the NSEA and 3 members each from the NASB and NCSA.

I have signed another annual contract with Heartland Counseling. Heartland continues to find more grant opportunities to fill this void so that Lyons-Decatur is not the payer of last resort.

I spoke to the Elkhorn Logan Valley Public Health Department on November 2, 2020 about how we stand at Lyons-Decatur Northeast. The health department staff member looked over our Covid numbers and described our school as being “normal” at this time. She did not have any concerns about our current situation with our Covid numbers.

I shared that the health departments have NOT found contact tracing to be going on within school buildings. The staff member confirmed that. In recent zoom sessions with ESU2 Superintendents and the health departments it has been stated that students are safer within schools than out of schools as shown by current contract tracing. I am sure it is a matter of time when a case can be traced within schools but at this point that is not the case.

The health department staff member confirmed that schools who have shut down to do remote learning state they are doing that since they are unable to staff their building not due to increased Covid numbers.

Lisa is scheduled to review November bills and Corey is up for December.

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 - A. Roll Call taken on acknowledgement and reception of meeting notice and agenda
2. Information and Proposals
 - A. Receiving of Visitors
 - B. Letters and Communication
 - C. Reports and Information from Administration
 1. Superintendent's Report
 2. Principal's Report
 3. Committee on American Civics Report – Mr. Swanson
 4. Negotiations Report – Trevor Preston
3. Action Items (Discuss, Consider, May take action on the following)
 - A. Routine Business – Consent Agenda
 5. Excuse Absent Board Members (as necessary)
 6. Minutes
 7. Treasurer's Report
 8. Claims
 - B. Old Business
 1. Discuss Superintendent Search
 - C. New Business
 1. Distribute School District Audit Report and Board Letter
 2. Approve Changes to the 2020-2021 School Board Policy
 3. Approve Updates to the Safe Return to School Plan
 4. Discuss the Appointment of a Board Member to fill the vacancy
 5. Superintendent's Evaluation
4. Advance Planning
 - A. Information and questions for Board Members
 - 1.
 - B. Agenda items for next meeting
 - 1.
 - C. Future meeting dates
 1. Regular Board meeting December 14, 2020 at 7:30 PM
 - 2.
5. Adjournment---9:00 p.m.

Suggested List of Motions

November 9, 2020

(Open Meetings Act rules posted on north wall of library)

1. _____ opened the meeting at _____ PM.

2. Acknowledgement of receipt of notice and agenda for the meeting was taken by Roll Call:

3. It was moved by _____, seconded by _____

to approve the Consent Agenda items:

1. Excuse absent board members (as necessary)
2. Minutes
3. Treasurers Report
4. General Fund Claims
5. Lunch Fund Claims

Roll Call: Aye: _____ Nay: _____

4. It was moved by _____, seconded by _____

to approve the following school board policies: **3 New Perry Law Firm Board Policies:** #2160 – professional boundaries requiring staff to not have a relationship with a student; #2512 – provide for up to seven days of paid injury leave; #2438 – federal regulations require schools to have a policy in place to reimburse for certain expenses under certain federal grants; **2 Updated Perry Law Firm Board Policies:** #6115 – modify student attendance law to provide that mental health may be a basis for student absences; #8340 – change the method by which notice must be given for Board Meetings.

Roll Call: Aye: _____ Nay: _____

5. It was moved by _____, seconded by _____

to approve the updates to the Safe Return to School Plan as presented.

Roll Call: Aye: _____ Nay: _____

6. _____ closed the meeting at _____ PM.

Principal Report - November 2020 Board Meeting

A. Calendar - Upcoming Events

Veterans Day Program-----Wednesday, November 11
2:00 Early Dismissal, Teacher Inservice-----Wednesday, November 11
2:00n Early Dismissal, Thanksgiving-----Wednesday, November 25
No School, Thanksgiving Break-----Thursday, November 26-27
PAWS Evaluation Review-----Wednesday, November 2
2nd Quarter Midterm-----Friday, November 20

B. Requested Changes-

- **COVID Update and Policy Changes** - request to change LDNE Safe Return to School Plan (Changes are highlighted in blue)
 - https://docs.google.com/document/d/1N1IEjOUrhs5jEIJ3KWj9Gyl6X_13m9NPONjM8hBo97A/edit?usp=sharing

C. Professional Development

- **October 24th** - MTSS (multi-tiered systems of support) team received professional development from NDE (Day 1 of a 4 day training) at the Lyons Public Library.
- **November 5-6**
 - Tina Ronnfeldt attended Virtual Training Sessions: “Using Your Observations to Inform Instruction”
- November 11th-
 - The SILT Team is leading our training over comprehension strategies.

D. American Civics Meeting:

American Civics Committee Meeting

November 7th, 2020

7:00pm @ Lyons-Decatur Northeast Public School (Long Distance Learning Room)

School Board Members Present: Jim Vlach,(Chair) April Archer, Chad Brehmer

Staff Present: Principal’s Weston Swanson and Brenda Totten.

Items Discussed:

- Discuss the alignment of our social studies curriculum to Nebraska state standards.
 - New resources are being used k-6th grade.
 - Mr. Vrbka has adjusted his curriculum to match standards.
- Confirm that the District’s social studies curriculum stresses the required patriotic themes.
 - (i) complete a written test;
 - (ii) attend a public meeting; or

- (iii) present or write a paper on an appropriate topic
- Confirm that the social studies curriculum is available for public viewing.
- Confirm that the District's social studies curriculum includes all required components, in accordance with state law and NDE standards, including:
 - (a) one hour per week of patriotic instruction for grade levels below sixth grade;
 - (b) a set amount of time to teach American history for grade levels from fifth grade to eighth grade; and
 - (c) at least two courses in high school that teach American civics.
- Confirm that the District will conduct appropriate patriotic exercises for the following holidays:
 - George Washington's birthday
 - Abraham Lincoln's birthday
 - Dr. Martin Luther King Jr.'s birthday
 - Native American Heritage Day
 - Constitution Day
 - Memorial Day
 - Veterans Day
 - Thanksgiving Day.
- Review American Civics Checklist

F. Activity Reports Attached:

- HS Football, JH Football, JH Volleyball, High School Volleyball, JH XC, High School XC

The Board of Education of the Lyons-Decatur School District No. 20 met in regular session on Monday, October 12, 2020 in the Secondary Library. Notice of the meeting was given in advance thereof by publishing notice in the Lyons Mirror-Sun designated method for giving notice. Meeting notices were also posted at the Superintendent's office and on the school website. Notice of the meeting was given in advance to all members and agenda was communicated in the notice to the board of this meeting. All proceedings hereinafter were taken while the convened meeting was open to the attendance of the public. The open meeting laws are posted on the library wall.

Preston opened the meeting at 7:34 p.m.

Roll Call. Present: Bacon, Brehmer, Myers, Petersen, Vlach and Preston. Excused Absence: Archer and Christiansen.

Roll Call taken on acknowledgement and reception of meeting notice and agenda. Roll Call. Aye: Bacon, Brehmer, Myers, Petersen, Vlach and Preston. Nay: None. Excused Absence: Archer and Christiansen.

Christiansen arrived at 7:42 p.m.

Preston read a letter of retirement from Superintendent Hansen, effective at the end of this school year.

Superintendent Report:

Mr. Hansen reported the dates of the NASB/NCSA State Education Conference. Policy notebooks were handed out for updates to approve at the November 9, 2020 meeting.

Principal's Report:

Principal's Swanson and Totten reported on calendar events, COVID update and requested policy changes, calendar change requests, Nebraska Teacher of the Year-Mr. Paul Timm, and professional development.

Preschool Report:

Mrs. Totten reported on the Preschool Advisory Committee meeting held on September 18, 2020. Items discussed were current enrollment, classroom update, PBIS and CHIME webinar.

P2T Report: The board of Pathways 2 Tomorrow met September 15, 2020. The budget was approved and Property Tax Requirement was set at .006857.

It was moved by James Vlach, seconded by Lisa Christiansen, to approve the consent agenda. Roll Call. Archer: Absent, Bacon: Aye, Brehmer: Aye, Christiansen: Aye, Myers: Aye, Petersen: Aye, Preston: Aye, Vlach: Aye.

It was moved by Christiansen, seconded by Petersen, to approve the updates to the 2020-2021 school calendar as presented. Roll Call. Archer: Absent, Bacon: Aye, Brehmer: Aye, Christiansen: Aye, Myers: Aye, Petersen: Aye, Preston: Aye, Vlach: Aye.

It was moved by Jaime Bacon, seconded by Chad Brehmer, to approve the updates to the Pandemic Safe Return to School Plan as presented. Roll Call. Archer: Absent, Bacon: Aye, Brehmer: Aye, Christiansen: Aye, Myers: Aye, Petersen: Aye, Preston: Aye, Vlach: Aye.

It was moved by James Vlach, seconded by Evan Myers, to approve the update to Board Policy #6735 - Extracurricular Activity - as presented. Roll Call. Archer: Absent, Bacon: Aye, Brehmer: Aye, Christiansen: Aye, Myers: Aye, Petersen: Aye, Preston: Aye, Vlach: Aye.

It was moved by Corey Petersen, seconded by Chad Brehmer, to approve the bid from Fisher Track in the amount of \$62,658.00 to install a structural spray to the track in the summer of 2021. Roll Call. Archer: Absent, Bacon: Aye, Brehmer: Aye, Christiansen: Aye, Myers: Aye, Petersen: Aye, Preston: Aye, Vlach: Aye.

It was moved by James Vlach, seconded by Evan Myers, to approve the maximum number of 3 applications that will be accepted under the Early Retirement Incentive Program Policy with no restrictions on secondary or elementary levels. Roll Call. Archer: Absent, Bacon: Aye, Brehmer: Aye, Christiansen: Aye, Myers: Aye, Petersen: Aye, Preston: Aye, Vlach: Aye.

It was moved by Lisa Christiansen, seconded by Chad Brehmer, to approve the letter of resignation from Fred Hansen effective at the end of the 2020-2021 school year with deep regret. Roll Call. Archer: Absent, Bacon: Aye, Brehmer: Aye, Christiansen: Aye, Myers: Aye, Petersen: Aye, Preston: Aye, Vlach: Aye.

It was moved by James Vlach, seconded by Corey Petersen, to approve the Early Leave Incentive Application from Fred Hansen effective June 30, 2021. Roll Call. Archer: Absent, Bacon: Aye, Brehmer: Aye, Christiansen: Aye, Myers: Aye, Petersen: Aye, Preston: Aye, Vlach: Aye.

This meeting was closed at 8:35 p.m.

I the undersigned, secretary of the School District of Lyons-Decatur Northeast, in the County of Burt, in the State of Nebraska, hereby certify that all of the subjects included in the foregoing proceedings were contained in the agenda for the meeting, kept continually current and available for inspection at the office of the secretary, located in the main office of the school, Lyons Center, except those items of an emergency nature added at the meeting by motion and roll call vote, that such subjects were contained in said agenda for at least 24 hours prior to said meeting that said minutes of the Board of Education of the School District of Lyons-Decatur Northeast in the County of Burt, State of Nebraska were in written form and available for inspection by the public within 24 hours and prior to the next convened meeting of said body; that all news media requesting notification concerning meeting of said body were provided advance notification of the time and place of said meeting and subjects to be discussed at said meeting.

Secretary, Board of Education

ATTEST:

President, Board of Education

Treasurer's Report

At the close of business October 30, 2020

Cash Balance on September 30, 2020 \$ (7,376.56)

Receipts for October 2020

Burt County	\$ 235,774.87
Other County	\$ 35,540.46
Title IIA	\$ 9,679.00
IDEA PK	\$ 1,513.00
High Ability Learner Grant	\$ 3,742.00
Computer protections	\$ 35.00
State Aid	\$ 3,164.00
Misc	\$ 450.00
Interest	\$ 0.04

Total Receipts \$ 289,898.37

Account Transfers \$ 130,000.00

Disbursements \$ 414,384.52

Cash Balance as of October 30, 2020 \$ (1,862.71)

Outstanding Checks/deposits \$ 3,028.32

Ending Bank Balance as of October 30, 2020 \$ 1,165.61

SAVINGS BALANCE Beginning: \$1,766,347.63 Ending: \$1,636,758.14

Beth Doht

Treasurer

COMBINED ACCOUNT BALANCES
Depreciation, Employee Benefit Fund, Special Building, and Student Fee Fund
As of October 30, 2020

DEPRECIATION FUND

Balance \$197,314.32

EMPLOYEE BENEFIT FUND

Balance \$21,488.00

SPECIAL BUILDING FUND

Balance \$1,210,420.20

STUDENT FEE FUND

Balance \$0

TOTAL OF COMBINED ACCOUNTS \$1,429,222.52

GENERAL REIMBURSEMENT FUND

Checking account \$5,187.19

ACTIVITY FUND

Balance \$70,371.70

COOPERATIVE FUND

Balance \$4,157.88

Treasurer's Report
LUNCH FUND
At the close of Business October 30, 2020

Cash Balance September 30, 2020	\$33,654.19
Receipts for October	\$32,272.18
Disbursements for October	\$22,937.14
Cash Balance October 30, 2020	\$42,989.23
Ending Bank Balance October 30, 2020	\$42,989.23

Expenditures for November

Payroll	\$ 9,437.75
Accounts Payable	\$10,482.25
Total	\$19,920.00

Check #	Vendor Name	Invoice	Description	Amount
Checking	1			
Checking	1 Fund: 01	GENERAL FUND		
24902	AMAZON	449889565685	CALCULATORS	31.48
24902	AMAZON	455846793939	IPAD CASE	21.98
24902	AMAZON	455873597348	MINDWARE PATTERN PLAY	35.95
24902	AMAZON	457739655993	HP TONER	230.99
24902	AMAZON	469868345483	CALCULATORS-SPED	76.05
24902	AMAZON	557455654986	NET-WATER PROJECT GRANT	229.50
24902	AMAZON	598543946499	SUPPLIES	171.23
24902	AMAZON	658596784494	MAGNETIC DOODLE BOARD	61.70
24902	AMAZON	669569473744	REFUND-DEHUMIDIFIER	(254.37)
24902	AMAZON	674643866779	CALCULATORS-SPED	76.05
24902	AMAZON	745754486577	SCREEN PROTECTOR	14.47
24902	AMAZON	745755376359	MINDWARE PATTERN PLAY	35.95
24902	AMAZON	773946837666	DEHUMIDIFIER	200.59
24902	AMAZON	934554843666	IPAD CASES	29.92
24902	AMAZON	967698334585	PC COMPUTER AIR FILTER/SPRAY	30.31
			Vendor Total:	991.80
24903	AMERICAN BROADBAND CABLE	20201101AMBR	PHONE CHARGES	252.91
			OAD	
			Vendor Total:	252.91
24904	APPEARA	0584155	SUPPLIES	87.03
			Vendor Total:	87.03
24905	BARNHILL PIANO SERVICE	17151	PIANO TUNING	200.00
			Vendor Total:	200.00
24906	BISHOP BUSINESS	519703	SCANNING PROJECT	3,000.00
			Vendor Total:	3,000.00
24907	BOULDEN PUBLISHING	36724A		527.51
			Vendor Total:	527.51
24908	CAROLINA BIOLOGICAL SUPPLY CO.	51182267RI	S/H	96.28
			Vendor Total:	96.28
24909	CHRISTENSEN ELECTRIC LLC	3888	ADD RECEPTACLE	112.85
			Vendor Total:	112.85
24910	CITY OF LYONS	20201009CITY	UTILITIES	6,031.12
			Vendor Total:	6,031.12
24911	CLASSIC CLEAN CARWASH	20201101CLAS	VAN WASHES	26.00
			S	
			Vendor Total:	26.00
24912	CNA AUTO SERVICES	61052	REPLACE REAR VIEW MIRROR	50.48
24912	CNA AUTO SERVICES	61062	BLUE MINI - SERVICE	50.55
24912	CNA AUTO SERVICES	61097	BUS 15 - EXHAUST FLUID	24.58
24912	CNA AUTO SERVICES	61185	BUS 20 - EXHAUST FLUID	49.16
24912	CNA AUTO SERVICES	61189	ANTIFREEZE	11.86
24912	CNA AUTO SERVICES	61190	VAN #5 - WIPER BLADE	20.98
24912	CNA AUTO SERVICES	61194	PICKUP SERVICE	96.23
24912	CNA AUTO SERVICES	61223	OLD TRUCK-DISCONN REAR FUEL TANK	223.68
24912	CNA AUTO SERVICES	61227	VAN 5 - SERVICE	53.23
24912	CNA AUTO SERVICES	61265	BUS 20 SERVICE	233.71
24912	CNA AUTO SERVICES	61266	BUS #20 - REPAIR TORN SEAT	101.43
24912	CNA AUTO SERVICES	61290	GRAY VAN - SERVICE	56.35
24912	CNA AUTO SERVICES	6175	SILVER MINI SERVICE	69.43
			Vendor Total:	1,041.67
24913	CONNEALY, DON	20200930CONN	MILEAGE TO PARENT	770.24
24913	CONNEALY, DON	20201031CONN	MILEAGE TO PARENT	668.15
			Vendor Total:	1,438.39

Check #	Vendor Name	Invoice	Description	Amount
24914	CRETE NEWS, THE	128352	ABSENCE SHEETS	124.00
			Vendor Total:	124.00
24915	DEMCO INCORPORATED	6865090		176.39
			Vendor Total:	176.39
24916	EDUCATIONAL SERVICE UNIT #1	M-1603	POWERSCHOOL SUPPORT	1,500.00
			Vendor Total:	1,500.00
24917	EDUCATIONAL SERVICE UNIT #2	PD0929202003	LEADERSHIP WALKS	25.00
24917	EDUCATIONAL SERVICE UNIT #2	PRT2101	PK ESSENTIALS	10.00
24917	EDUCATIONAL SERVICE UNIT #2	SPED 2020-1	SPED SERVICES - 1ST BILLING	40,738.61
			Vendor Total:	40,773.61
24918	EDUCATIONAL SERVICE UNIT #2	INDY2020-1	SPED SERVICES-1ST BILLING	28,140.29
			Vendor Total:	28,140.29
24919	FBG SERVICE CORPORATION	886740	OCT CLEANING	6,456.00
			Vendor Total:	6,456.00
24920	FLEET US LLC	SI111226	MARKER WHEEL ASSEMBLY	54.00
			Vendor Total:	54.00
24921	FRANCISCAN HEALTHCARE	20201031FRAN	PT SERVICES	1,274.46
			Vendor Total:	1,274.46
24922	HANSEN, FREDDIE	20201031HANS F	MILEAGE	108.10
			Vendor Total:	108.10
24923	INNOVATIVE OFFICE SOLUTIONS	IN3133307	MARKERS	48.09
			Vendor Total:	48.09
24924	JENSEN PLUMBING & HEATING	20201016JEN	WINTERIZE SPRINKLERS	250.00
24924	JENSEN PLUMBING & HEATING	20201023JEN	LIBRARY ROOFTOP HEAT	133.77
			Vendor Total:	383.77
24925	KB'S MINI MART, INC.	20201102KBS	GAS/FUEL	2,795.43
			Vendor Total:	2,795.43
24926	KNAAK, BRUCE	20201031KNA K	MILEAGE	363.40
			Vendor Total:	363.40
24927	KSB SCHOOL LAW	9057	LEGAL SERVICES	264.00
			Vendor Total:	264.00
24928	LINCOLN CHILDRENS ZOO	2020-7	VIRTUAL FIELD TRIP	100.00
			Vendor Total:	100.00
24929	LOGAN VIEW HIGH SCHOOL	20201031LOG N	LIFE SKILLS PROGRAM	1,777.77
			Vendor Total:	1,777.77
24930	LYONS MIRROR SUN	182359	NOTICES	13.05
24930	LYONS MIRROR SUN	182880	NOTICES	84.26
24930	LYONS MIRROR SUN	183033	NOTICES	13.50
24930	LYONS MIRROR SUN	20201026SUB C	SUPT SUBSCRIPTION	26.00
			Vendor Total:	136.81
24931	LYONS SAVEMORE MARKET	20201031SAV	SUPPLIES	46.92
			Vendor Total:	46.92
24932	MEL'S SMALL ENGINES	731-164	SERVICE MOWER	77.49
			Vendor Total:	77.49
24933	MOSYLE MANAGER	2017687	LICENSE FEE	1,138.50
			Vendor Total:	1,138.50
24934	N A S B	INV-06426- Q9BW3	IN PERSON STATE ED CONF	337.00
24934	N A S B	INV-06430- W1K4S2	VIRTUAL STATE EDUCATION CONF	275.00
			Vendor Total:	612.00
24935	N C S A	65599	LABOR RELATIONS	300.00
			Vendor Total:	300.00
24936	NATIONAL ART & SCHOOL SUPPLIES	6690	SUPPLIES	358.74

Check #	Vendor Name	Invoice	Description	Amount
	INC.			
			Vendor Total:	358.74
24937	ONE SOURCE	PLUS1726-20201031	BACKGROUND CHECKS	66.00
			Vendor Total:	66.00
24938	PITNEY BOWES INC	20201101PIT	POSTAGE	300.00
			Vendor Total:	300.00
24939	PITNEY BOWES SUPPLY LINE	1016597378	INK CARTRIDGE	254.97
			Vendor Total:	254.97
24940	PLUNKETT'S PEST CONTROL	6828051	PEST CONTROL	51.88
24940	PLUNKETT'S PEST CONTROL	6857427	PEST CONTROL	51.88
			Vendor Total:	103.76
24941	PROQUEST	70638115	CULTUREGRAMS-LIBRARY	685.57
			Vendor Total:	685.57
24942	PYRAMID SCHOOL PRODUCTS	S1421773.001	SUPPLIES	50.30
			Vendor Total:	50.30
24943	QUILL CORPORATION	11227768	LAMINATING POUCH/PURELL	82.93
			Vendor Total:	82.93
24944	S&S LAWN CARE, LLC	6173	SPRING APPLICATIONS	650.00
			Vendor Total:	650.00
24945	SCHMADER ELECTRIC CO.	1901	FIX BURNED LIGHT	386.00
			Vendor Total:	386.00
24946	STEINY'S GENERAL STORE	20201101STEI N	SUPPLIES	176.03
			Vendor Total:	176.03
24947	SWANSON, WESTON	20201031	GAS	30.00
			Vendor Total:	30.00
24948	US BANK EQUIPMENT FINANCE	427323589	COPIER LEASE	415.79
			Vendor Total:	415.79
24949	VERIZON WIRELESS	9864954706	JET PACKS	41.50
			Vendor Total:	41.50
24950	VOSS LIGHTING	10202622-00	LIGHT BULBS	93.00
24950	VOSS LIGHTING	10202759-00	EXIT BATTERY	36.78
			Vendor Total:	129.78
24951	VOYAGER SOPRIS LEARNING	2863144	REWARDS INTERMEDIATE FOR TITLE I	120.89
			Vendor Total:	120.89
24952	WASTE CONNECTIONS OF NE, INC.	5729782	TRASH REMOVAL	472.17
			Vendor Total:	472.17
			Fund Total:	104,781.02
			Checking Account Total:	104,781.02

Checking

6

Checking 6 Fund: 06 SCHOOL LUNCH FUND

9313	AMAZON	584344333769	Supplies	79.94
			Vendor Total:	79.94
9314	CASH-WA DISTRIBUTING	12649253	Food	335.02
9314	CASH-WA DISTRIBUTING	12667010	Food	653.08
			Vendor Total:	988.10
9315	HARRIS SCHOOL SOLUTIONS	XT00167041	Supplies	22.35
			Vendor Total:	22.35
9316	HILAND DAIRY FOODS COMPANY LLC	440034	Food	171.50
9316	HILAND DAIRY FOODS COMPANY LLC	440070	Food	272.67
9316	HILAND DAIRY FOODS COMPANY LLC	440108	Food	143.05
9316	HILAND DAIRY FOODS COMPANY LLC	440834	Food	257.47
9316	HILAND DAIRY FOODS COMPANY LLC	440871	Food	360.78
9316	HILAND DAIRY FOODS COMPANY LLC	440915	Food	267.76
9316	HILAND DAIRY FOODS COMPANY LLC	440956	Food	315.44

<u>Check #</u>	<u>Vendor Name</u>	<u>Invoice</u>	<u>Description</u>	<u>Amount</u>
9316	HILAND DAIRY FOODS COMPANY LLC	440995	Food	258.54
9316	HILAND DAIRY FOODS COMPANY LLC	441032	Food	330.20
			Vendor Total:	2,377.41
9317	LYONS SAVEMORE MARKET	11012020	Food	750.89
			Vendor Total:	750.89
9318	SYSCO FOOD SERVICES	361328561	Food	1,464.94
9318	SYSCO FOOD SERVICES	361339478	Food	1,949.12
9318	SYSCO FOOD SERVICES	361350087	Food	1,492.48
9318	SYSCO FOOD SERVICES	361360719	Food	1,357.02
			Vendor Total:	6,263.56
			Fund Total:	10,482.25
			Checking Account Total:	10,482.25

Net Payroll	\$166,329.07
Employee Deductions	76,653.34
District SS/Medicare	18,121.96
District Health/Life/HSA	60,742.06
District Retirement	<u>22,812.38</u>
	\$344,658.81
ACCOUNTS PAYABLE	<u>\$ 104,781.02</u>
TOTAL GENERAL FUND EXPENDITURES	\$449,439.83

Secretary, Board of Education

ATTEST:

President, Board of Education

ROMANS, WIEMER & ASSOCIATES

Certified Public Accountants, P.C.

Steven D. Wiemer, CPA

Gayle D. Steiger, CPA

Members American Institute of Certified Public Accountants

Nebraska Society of Certified Public Accountants

1910 N. Lincoln Avenue • York, Nebraska 68467
(402) 362-5597 • FAX (402) 362-2173
rwacpas@windstream.net

November 4, 2020

Board of Education
School District No. 11-0020
Lyons, Nebraska 68038

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of School District No. 11-0020 of Lyons, Nebraska for the year ended August 31, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and, *Governmental Auditing Standards*, as well as certain information related to the planed scope and timing of our audit. We have communicated such information in our letter to you dated September 8, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting polices used by School District No. 11-0020 of Lyons, Nebraska are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing polices was not changed during 2020. We noted no transactions entered into by School District No. 11-0020 of Lyons, Nebraska during the year which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. School District No. 11-0020 of Lyons, Nebraska financial statements are prepared on the modified cash basis which does limit the use of estimates.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter date October 29, 2020.

Management Consultations with Other independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consolation involves application of an accounting principle to School District No. 11-0020 of Lyons, Nebraska's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as School District No. 11-0020 of Lyons, Nebraska's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We were engaged to report on the Budgetary Comparison Schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (U.S. GAAP), the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the

supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on Schedule of Modified Cash Disbursements for Operational Expenses Compared to Budget – General Fund and Schedule(s) of County Treasurer’s funds held in trust for the School District, which accompany the financial statements but are not RSI. Such information has not been subjected to auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it

Restriction on Use

This information is intended solely for the information and use of the Board of Education and management of School District No. 11-0020 of Lyons, Nebraska and is not intended to be, and should not be, used by anyone other than these specified parties.

ROMANS, WIEMER & ASSOCIATES,
Certified Public Accountants, P.C.

RWA: klz

ROMANS, WIEMER & ASSOCIATES

Certified Public Accountants, P.C.

Steven D. Wiemer, CPA

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(402) 362-5597 • FAX (402) 362-2173
rwacpas@windstream.net

October 29, 2020

Nebraska Department of Education
P.O. Box 94987
Lincoln, NE 68509-4987

RE: Lyons-Decatur Northeast School District (#11-0020)

During the performance of our audit fieldwork for the year ended August 31, 2020, we performed the following procedures regarding Lyons-Decatur Northeast School District's student membership and attendance reporting:

1. We documented the District's policies and procedures for collecting student membership and attendance data.
2. We determined that the District was following its policies and procedures for collecting student census data.
3. Attendance at the District is collected at least daily and calculated to the nearest hundredth of a day.
4. The District maintains a cumulative attendance and membership record for each student.
5. The cumulative attendance and membership records contain the date of enrollment, number of days or partial days in attendance and absent during each school year enrolled, and the date of withdrawal or graduation.
6. We sampled 13 students from the District's attendance records for the year end August 31, 2020 and traced the days enrolled, present, and absent to the District's information system.
7. Using the same sample of 13 students, we traced the students to their student enrollment files to verify that the student was documented as an enrolled student of the District for the dates claimed in the attendance record.

Reportable instances of noncompliance were included in the 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*.

If you need additional information please call us at (402)362-5597 or email us at rwacpas@windstream.net.

Sincerely,

Romans Wiemer & Associates
ROMANS, WIEMER & ASSOCIATES,
Certified Public Accountants, P.C.

RWA: klz

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA

FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2020

ROMANS, WIEMER & ASSOCIATES

Certified Public Accountants, P.C.

Members American Institute of Certified Public Accountants

Nebraska Society of Certified Public Accountants

1910 N. Lincoln Avenue • York, Nebraska 68467
(402) 362-5597 • FAX (402) 362-2173
rwacpas@windstream.net

Steven D. Wiemer, CPA

Gayle D. Steiger, CPA

October 29, 2020

Board of Education
School District No. 11-0020
Lyons, Nebraska 68038

In planning and performing our audit of the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of School District No. 11-0020, Lyons, Nebraska as of and for the year ended August 31, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered School District No. 11-0020, Lyons, Nebraska's internal control over financial reporting (internal control) as a basis for designing auditing 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 School District No. 11-0020, Lyons, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of School District No. 11-0020, Lyons, Nebraska's internal control.

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected, on a timely basis. We consider the following deficiencies in School District No. 11-0020, Lyons, Nebraska's internal control to be material weaknesses:

Due to the size of School District No. 11-0020, Lyons, Nebraska, there is virtually no internal control structure design. While all the general transactions are approved by the Board of Education, adequate personnel are not available to assign responsibilities in such a way that different employees handle different parts of the same transaction. Authorization or approval of transactions, recording of transactions, and custody of assets should normally be segregated activities.

A significant deficiency is a deficiency, or 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.

Page 2

School District No. 11-0020, Lyons, Nebraska

This communication is intended solely for the information and use of management, the Board of Education, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

Romans Wiemer & Associates
ROMANS, WIEMER & ASSOCIATES,
Certified Public Accountants, P.C.

RWA: klz

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA

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SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA

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ROMANS, WIEMER & ASSOCIATES

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(402) 362-5597 • FAX (402) 362-2173
nwacpas@windstream.net

October 29, 2020

Independent Auditor's Report

Board of Education
School District No. 11-0020
Lyons, Nebraska 68038

Report to the Financial Statements

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of School District No. 11-0020 of Lyons, Nebraska, as of and for the year ended August 31, 2020, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

Independent Auditor's Report

School District No. 11-0020, Lyons, Nebraska

policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of School District No. 11-0020 of Lyons, Nebraska, as of August 31, 2020, and the respective changes in modified cash basis financial position thereof for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

Basis of Accounting

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

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise School District No. 11-0020 of Lyons, Nebraska's basic financial statements. The supplementary and other information as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Independent Auditor's Report

School District No. 11-0020, Lyons, Nebraska

Schedules M through O have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 29, 2020, on our consideration of School District No. 11-0020 of Lyons, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of School District No. 11-0020 of Lyons, Nebraska's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering School District No. 11-0020 of Lyons, Nebraska's internal control over financial reporting and compliance.

Romans Wiemer & Associates
ROMANS, WIEMER & ASSOCIATES,
Certified Public Accountants, P.C.

RWA: klz

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2020

	<u>Governmental Activities</u>
Assets:	
Cash and Deposits	\$ 3,008,405.11
County Treasurers' Balance	<u>811,864.80</u>
Total Assets	<u>\$ 3,820,269.91</u>
Liabilities	<u>\$ 0.00</u>
Net Position:	
Unrestricted	<u>\$ 3,820,269.91</u>

See Accompanying Notes to the Financial Statements

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2020

	Program Cash Receipts		
	Cash Disbursements	Charges for Services	Operating Grants and Contributions
Governmental Activities:			
Regular Instruction Programs	\$ (1,994,662.86)		
Early Childhood Educational Programs	(58,500.51)		
Special Education Instruction	(570,445.08)		\$ 304,884.00
Special Education Instructional Programs - Ages 3-5	(5,222.82)		
Guidance Services	(97,949.79)		
Health Services	(4,600.00)		
Psychological Services: SPED School Age	(27,941.00)		
Speech Pathology & Audiology Services: SPED School Age	(56,328.19)		
Occupational Therapy - Related Services: SPED School Age	(25,675.76)		
Physical Therapy - Related Services: SPED School Age	(5,332.46)		
Physical Therapy - Related Services: SPED Ages 0-2	(82.50)		
Visually Impaired - Related Services: SPED School Age	(584.90)		
Support Services - Other	(180,938.68)		
Improvement of Instruction	(11,570.00)		
School Improvement	(900.00)		
Instruction and Curriculum Development	(1,200.00)		
Instructional Staff Training	(2,522.79)		
Implementation of Standards	(60.00)		
Library/Media Services	(128,657.92)		
Audio-Visual Services	(219.33)		
Instruction-Related Technology	(99,654.85)		
Board of Education	(10,471.74)		
Executive Administration Services	(268,314.04)		
District Legal Services	(4,732.00)		
Office of Principal	(313,207.25)		
Fiscal Services	(8,247.84)		
Purchasing Services	(67,643.31)		
Printing, Publishing & Duplicating Services	(415.79)		
Public Information Services	(1,327.25)		
Personnel Services	(3,177.25)		
Administrative Technology Services	(950.00)		
Central Services	(2,002.09)		
Operation of Buildings	(218,379.44)		

(Continued)

See Accompanying Notes to the Financial Statements

Net
Disbursements
Receipts and
Changes in
Net Position

\$ (1,994,662.86)
 (58,500.51)
 (265,561.08)
 (5,222.82)
 (97,949.79)
 (4,600.00)
 (27,941.00)

 (56,328.19)

 (25,675.76)

 (5,332.46)
 (82.50)

 (584.90)
 (180,938.68)
 (11,570.00)
 (900.00)
 (1,200.00)
 (2,522.79)
 (60.00)
 (128,657.92)
 (219.33)
 (99,654.85)
 (10,471.74)
 (268,314.04)
 (4,732.00)
 (313,207.25)
 (8,247.84)
 (67,643.31)
 (415.79)
 (1,327.25)
 (3,177.25)
 (950.00)
 (2,002.09)
 (218,379.44)

See Accompanying Notes to the Financial Statements

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2020

	Program Cash Receipts		
	Cash Disbursements	Charges for Services	Operating Grants and Contributions
Governmental Activities: (Continued)			
Maintenance of Buildings	\$ (149,065.63)		
Care & Upkeep of Grounds	(64,306.33)		
Care & Upkeep of Equipment	(908.37)		
Vehicle Operation, Maintenance & Purchasing	(13,235.40)		
Security	(12,578.92)		
Safety	(3,483.29)		
Vehicle Operation & Purchasing - Regular Education	(110,364.35)		
Vehicle Operation & Purchasing - School Age SPED	(48,040.02)		\$ 44,417.00
Vehicle Servicing & Maintenance - Regular Education	(17,179.24)		
Vehicle Servicing & Maintenance - School Age SPED	(1,493.63)		
State Categorical Programs	(49,823.38)		30,670.00
Federal Programs	(241,525.91)		171,253.84
Other Purchased Services	(37,493.91)		
Student Activities	(63,567.73)	\$ 67,853.16	
Summer School	(3,032.03)	2,931.00	
Other Purchased Services and Supplies	(70,271.28)	63,382.96	
School Nutrition	(176,414.72)	65,753.74	121,363.93
Capital Outlay	(106,236.66)		
Net Program (Disbursements)	\$ (5,340,938.24)	\$ 199,920.86	\$ 672,588.77
Receipts			

General Receipts:
Local Receipts
County Receipts
State Receipts
Investment Income
Other

Total General Receipts

Changes in Net Position

Net Position - Beginning

Net Position - Ending

See Accompanying Notes to the Financial Statements

Net
Disbursements
Receipts and
Changes in
Net Position

\$ (149,065.63)
 (64,306.33)
 (908.37)
 (13,235.40)
 (12,578.92)
 (3,483.29)
 (110,364.35)
 (3,623.02)
 (17,179.24)
 (1,493.63)
 (19,153.38)
 (70,272.07)
 (37,493.91)
 4,285.43
 (101.03)
 (6,888.32)
 10,702.95
(106,236.66)

\$ (4,468,428.61)

\$ 3,503,475.27
 10,047.81
 491,295.71
 16,221.11
4,367.24

\$ 4,025,407.14

\$ (443,021.47)

4,263,291.38

\$ 3,820,269.91

See Accompanying Notes to the Financial Statements

SCHOOL DISTRICT NO. 11-0020

LYONS, NEBRASKA

**STATEMENT OF MODIFIED CASH BASIS ASSETS AND FUND BALANCES AND
MODIFIED CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN MODIFIED CASH BASIS
FUND BALANCES - GOVERNMENTAL FUNDS
AS OF AND FOR THE YEAR ENDED AUGUST 31, 2020**

	Major Funds		
	General Fund	Special Building Fund	Depreciation Fund
Receipts:			
Local Receipts	\$ 3,487,360.47	\$ 15,472.60	
County Receipts	10,047.81		
State Receipts	871,201.28	65.43	
Federal Receipts	171,253.84		
Sales of Meals			
Investment Income	11,154.70	3,731.11	\$ 1,170.86
Non-Revenue Receipts	4,367.24		
Total Receipts	\$ 4,555,385.34	\$ 19,269.14	\$ 1,170.86
Disbursements:			
Regular Instruction Programs	\$ 1,994,662.86		
Early Childhood Educational Programs	58,500.51		
Special Education Instruction	570,445.08		
Special Education Instructional Programs - Ages 3-5	5,222.82		
Guidance Services	97,949.79		
Health Services	4,600.00		
Psychological Services: SPED School Age	27,941.00		
Speech Pathology & Audiology Services: SPED School Age	56,328.19		
Occupational Therapy - Related Services: SPED School Age	25,675.76		
Physical Therapy - Related Services: SPED School Age	5,332.46		
Physical Therapy - Related Services: SPED Ages 0-2	82.50		
Visually Impaired - Related Services: SPED School Age	584.90		
Support Services - Other	180,938.68		
Improvement of Instruction	11,570.00		
School Improvement	900.00		
Instruction and Curriculum Development	1,200.00		
Instructional Staff Training	2,522.79		
Implementation of Standards	60.00		
Library/Media Services	128,657.92		
Audio-Visual Services	219.33		
Instruction-Related Technology	99,654.85		

(Continued)

See Accompanying Notes to the Financial Statements

Employee Benefit Fund	Activities Fund	Cooperative Fund	Student Fee Fund	School Nutrition Fund	Total Governmental Funds
	\$ 67,853.16	\$ 63,382.96	\$ 2,931.00	\$ 642.20	\$ 3,637,642.39
					10,047.81
				1,167.93	872,434.64
				120,196.00	291,449.84
				65,753.74	65,753.74
	164.44				16,221.11
					4,367.24
<u>\$ 0.00</u>	<u>\$ 68,017.60</u>	<u>\$ 63,382.96</u>	<u>\$ 2,931.00</u>	<u>\$ 187,759.87</u>	<u>\$ 4,897,916.77</u>
					\$ 1,994,662.86
					58,500.51
					570,445.08
					5,222.82
					97,949.79
					4,600.00
					27,941.00
					56,328.19
					25,675.76
					5,332.46
					82.50
					584.90
					180,938.68
					11,570.00
					900.00
					1,200.00
					2,522.79
					60.00
					128,657.92
					219.33
					99,654.85

See Accompanying Notes to the Financial Statements

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
STATEMENT OF MODIFIED CASH BASIS ASSETS AND FUND BALANCES AND
MODIFIED CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN MODIFIED CASH BASIS
FUND BALANCES - GOVERNMENTAL FUNDS
AS OF AND FOR THE YEAR ENDED AUGUST 31, 2020

	Major Funds		
	General Fund	Special Building Fund	Depreciation Fund
Disbursements: (Continued)			
Board of Education	\$ 10,471.74		
Executive Administration Services	268,314.04		
District Legal Services	4,732.00		
Office of Principal	313,207.25		
Fiscal Services	8,247.84		
Purchasing Services	67,643.31		
Printing, Publishing & Duplicating Services	415.79		
Public Information Services	1,327.25		
Personnel Services	3,177.25		
Administrative Technology Services	950.00		
Central Services	2,002.09		
Operation of Buildings	218,379.44		
Maintenance of Buildings	149,065.63		
Care & Upkeep of Grounds	64,306.33		
Care & Upkeep of Equipment	908.37		
Vehicle Operation, Maintenance & Purchasing	13,235.40		
Security	12,578.92		
Safety	3,483.29		
Vehicle Operation & Purchasing - Regular Education	110,364.35		
Vehicle Operation & Purchasing - School Age SPED	48,040.02		
Vehicle Servicing & Maintenance - Regular Education	17,179.24		
Vehicle Servicing & Maintenance - School Age SPED	1,493.63		
State Categorical Programs	49,823.38		
Federal Programs	241,525.91		
Other Purchased Services		\$ 37,493.91	
Student Activities			
Summer School			
Other Purchased Services and Supplies			
School Nutrition			
Capital Outlay			\$ 93,110.00
Total Disbursements	\$ 4,883,921.91	\$ 37,493.91	\$ 93,110.00

See Accompanying Notes to the Financial Statements

Employee Benefit Fund	Activities Fund	Cooperative Fund	Student Fee Fund	School Nutrition Fund	Total Governmental Funds
					\$ 10,471.74
					268,314.04
					4,732.00
					313,207.25
					8,247.84
					67,643.31
					415.79
					1,327.25
					3,177.25
					950.00
					2,002.09
					218,379.44
					149,065.63
					64,306.33
					908.37
					13,235.40
					12,578.92
					3,483.29
					110,364.35
					48,040.02
					17,179.24
					1,493.63
					49,823.38
					241,525.91
	\$ 63,567.73				37,493.91
		\$ 70,271.28	\$ 3,032.03		63,567.73
					3,032.03
					70,271.28
				\$ 176,414.72	176,414.72
				13,126.66	106,236.66
<u>\$ 0.00</u>	<u>\$ 63,567.73</u>	<u>\$ 70,271.28</u>	<u>\$ 3,032.03</u>	<u>\$ 189,541.38</u>	<u>\$ 5,340,938.24</u>

See Accompanying Notes to the Financial Statements

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
STATEMENT OF MODIFIED CASH BASIS ASSETS AND FUND BALANCES AND
MODIFIED CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN MODIFIED CASH BASIS
FUND BALANCES - GOVERNMENTAL FUNDS
AS OF AND FOR THE YEAR ENDED AUGUST 31, 2020

	Major Funds		
	General Fund	Special Building Fund	Depreciation Fund
Excess (Deficiency) of Receipts over Disbursements	\$ (328,536.57)	\$ (18,224.77)	\$ (91,939.14)
Modified Cash Basis Fund Balance - Beginning of Year	<u>2,577,259.52</u>	<u>1,248,365.16</u>	<u>289,231.68</u>
Modified Cash Basis Fund Balance - End of Year	<u>\$ 2,248,722.95</u>	<u>\$ 1,230,140.39</u>	<u>\$ 197,292.54</u>
Assets			
Cash and Deposits	\$ 1,436,858.15	\$ 1,230,140.39	\$ 197,292.54
County Treasurers' Balance	<u>811,864.80</u>		
Total Assets	<u>\$ 2,248,722.95</u>	<u>\$ 1,230,140.39</u>	<u>\$ 197,292.54</u>
Fund Balances			
Assigned		\$ 1,230,140.39	\$ 197,292.54
Unassigned	<u>\$ 2,248,722.95</u>		
Total Fund Balances	<u>\$ 2,248,722.95</u>	<u>\$ 1,230,140.39</u>	<u>\$ 197,292.54</u>

See Accompanying Notes to the Financial Statements

<u>Employee Benefit Fund</u>	<u>Activities Fund</u>	<u>Cooperative Fund</u>	<u>Student Fee Fund</u>	<u>School Nutrition Fund</u>	<u>Total Governmental Funds</u>
\$ 0.00	\$ 4,449.87	\$ (6,888.32)	\$ (101.03)	\$ (1,781.51)	\$ (443,021.47)
<u>21,488.00</u>	<u>64,830.26</u>	<u>7,068.69</u>	<u>41.16</u>	<u>55,006.91</u>	<u>4,263,291.38</u>
<u>\$ 21,488.00</u>	<u>\$ 69,280.13</u>	<u>\$ 180.37</u>	<u>\$ (59.87)</u>	<u>\$ 53,225.40</u>	<u>\$ 3,820,269.91</u>
\$ 21,488.00	\$ 69,280.13	\$ 180.37	\$ (59.87)	\$ 53,225.40	\$ 3,008,405.11 811,864.80
<u>\$ 21,488.00</u>	<u>\$ 69,280.13</u>	<u>\$ 180.37</u>	<u>\$ (59.87)</u>	<u>\$ 53,225.40</u>	<u>\$ 3,820,269.91</u>
\$ 21,488.00	\$ 69,280.13	\$ 180.37	\$ (59.87)	\$ 53,225.40	\$ 1,571,606.83 2,248,663.08
<u>\$ 21,488.00</u>	<u>\$ 69,280.13</u>	<u>\$ 180.37</u>	<u>\$ (59.87)</u>	<u>\$ 53,225.40</u>	<u>\$ 3,820,269.91</u>

See Accompanying Notes to the Financial Statements

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2020

NOTE 1

Significant Accounting Policies

The accounting policies of School District No. 11-0020, Lyons, Nebraska conform to the uniform system of accounting as prescribed by the Nebraska State Department of Education.

A. **Fund Accounting**

The accounts of the School District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, receipts collected and disbursements paid. The School District resources are allocated to and accounted for in individual funds based on the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund Types:

General Fund - This fund is the operating fund of the District. It is used to account for all financing resources except those required to be accounted for in other funds.

Depreciation Fund - This fund is used to facilitate the eventual purchase of costly capital outlay.

Employee Benefit Fund - This fund is used to specifically reserve General Fund money for the benefit of school district employees.

Activities Fund - This fund is used to account for assets held by the District in a trustee capacity for various school organizations and activities.

School Nutrition Fund - This fund accounts for the operations of the District's Nutrition Program.

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

Cooperative Fund – This fund is used by the school acting as the fiscal agent for any cooperative activity between one or more public agencies.

The Student Fee Fund – This fund as authorized by statute, is a separate school district fund not funded by tax receipts into which all money collected from students pursuant to the Public Elementary and Secondary Student Fee Authorization Act must be deposited. Included are fees for Extracurricular Activities, Postsecondary Education and Summer or Night School. Disbursements from this Fund must be for the purpose for which the fees were collected.

(Continued)

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2020

NOTE 1

Significant Accounting Policies (Continued)

B. Basis of Accounting

The School District's policy is to prepare its financial statements on the basis of cash receipts and disbursements, which is consistent with the Commissioner of Education and Nebraska Department of Education requirements. Consequently certain receipts and the related assets are recognized when received rather than when earned, and certain disbursements are recognized when paid rather than when the obligation is incurred. Thereby encumbrance accounting is not used. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

C. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

D. Basis of Presentation

The School District has adopted the provisions of Statement No. 34 ("Statement 34") of the Government Accounting Standards Board "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments." Statement 34 established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements, fund financial statements and the classification of net assets into three components – invested in capital assets, net of related debt; restricted; and unrestricted.

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

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

(Continued)

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2020

NOTE 1

Significant Accounting Policies (Continued)

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

Proprietary funds are used to account for the School District's business type activities. Proprietary funds distinguish operating receipts and disbursements from nonoperating items. Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All receipts and disbursements not meeting this definition are reported as nonoperating receipts and disbursements. The School District had no proprietary funds.

Fiduciary funds report assets held in a trustee or agency capacity for others and therefore cannot be used to support the School District's own programs. The District has no fiduciary funds.

NOTE 2

Reporting Entity

The Board of Education, a nine-member group constituting an on-going entity, is the level of government which has governance responsibilities over all activities related to public elementary and secondary school education within the jurisdiction of School District No. 11-0020, Lyons, Nebraska. The Board receives funding from local, state, and federal government sources and must comply with the concomitant requirements, of these funding source entities. However, the Board is not included in any other governmental reporting entity. Board members are elected by the public and have decision-making authority, the power to adopt its own budget, to designate management, the responsibility to significantly influence operations and primary accountability for fiscal matters. Based on these criteria, the Board of Education is not considered a component unit of any other governmental reporting entity. All significant activities and organizations in which the District exercises oversight responsibility have been included in the District's financial statement.

NOTE 3

Fund Balance Reporting

The Governmental Accounting Standards Board (GASB) has issued Statement No.54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54). This Statement (Continued)

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2020

NOTE 3

Fund Balance Reporting (Continued)

defines the different types of fund balances that a governmental entity must use for financial reporting purposes.

GASB 54 requires the fund balance amounts to be properly reported within one of the fund balance categories list below.

1. *Nonspendable*, such as fund balance associated with inventories, prepaids, long-term loans and notes receivable, and property held for resale (unless the proceeds are restricted, committed, or assigned),
2. *Restricted* fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation,
3. *Committed* fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the School District Board of Education (the district's highest level of decision-making authority),
4. *Assigned* fund balance classification are intended to be used by the government for specific purposes but not meet the criteria to be classified as restricted or committed, and
5. *Unassigned* fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications

Committed Fund Balance Policy

The District's Committed Fund Balance is fund balance reporting required by the School Board, either because of a School Board Policy in the School Board Policy Manual, or because of motions that passed at School Board meetings.

Assigned Fund Balance Policy

The District's Assigned Fund Balance is fund balance reporting occurring by School Board Administration authority, under the direction of the Superintendent.

Order of Fund Balance Spending Policy

The District's policy is to apply expenditures against non-spendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, an unassigned fund balance at the end of the fiscal year by adjusting journal entries.

(Continued)

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2020

NOTE 3

Fund Balance Reporting (Continued)

First Non-spendable fund balances are determined. Then restricted fund balances for specific purposes are determined (not including non-spendable amounts). Then any remaining fund balance amounts for the non-general funds are classified as restricted fund balance.

It is possible for the non-general funds to have negative unassigned fund balance when non-spendable amounts plus the restricted fund balances for specific purposes amounts exceed the positive fund balance for the non-general fund.

NOTE 4

Cash and Deposits

Cash for the School District at August 31, 2020, consisted of the following:

	<u>Book Amount</u>	<u>Bank Amount</u>
<u>General Fund</u>		
Cash in Bank – Checking	\$ (1,594.55)	\$ 1,774.22
Cash in Bank – Savings – Lyons	1,015,535.54	982,935.54
Cash in Bank – Savings – Decatur	408,536.40	408,536.40
Cash in Bank – General Reimbursement	5,343.85	5,343.85
Cash in Bank – Payroll Withholding	9,036.91	41,636.91
<u>Depreciation Fund</u>		
Cash in Bank	132,910.17	132,910.17
Certificates of Deposits	64,382.37	64,382.37
<u>Employee Benefit Fund</u>		
Cash in Bank	21,488.00	21,488.00
<u>Activities Fund</u>		
Cash in Bank	69,280.13	72,616.61
<u>School Nutrition Fund</u>		
Cash in Bank	53,225.40	52,604.30
<u>Special Building Fund</u>		
Cash in Bank	1,195,791.47	1,195,791.47
Certificates of Deposit	34,348.92	34,348.92
(Continued)		

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2020

NOTE 4

Cash and Deposits (Continued)

	Book Amount	Bank Amount
<u>Cooperative Fund</u>		
Cash in Bank	\$ 180.37	\$ 5,358.37
 <u>Student Fee Fund</u>		
Cash in Bank	(59.87)	2,549.25
	\$ 3,008,405.11	\$ 3,022,276.38

Nebraska Statute Section 79-1042 provides that except as provided by Section 79-1043, school district treasurers shall not lend or use any part of the school money, which may be in their hands under penalty of fine and imprisonment as provided regarding embezzlement under sections 28-509 to 28-518.

Nebraska Statute Section 79-1043 provides that the District may, by and with the consent of the Board of Education of the District, invest the funds of the District in securities, including repurchase agreements, the nature of which individuals of prudence, discretion, and intelligence acquire or retain in dealing with the property of another.

At August 31, 2020, the School District had bank deposits of \$3,022,276.38. All of this balance was covered by federal depository insurance and/ or collateralized by U.S. Government securities subject to joint custody safe keeping receipts issued by the custodial financial institution, which was not the pledging institution. The insured amounts are classified as a Category 1 level of risk while the collateralized and uncollateralized amounts are a Category 3 level of risk as described below.

The District's deposits are categorized to give an indication of the level of risk assumed by the District at year-end. Category 1 includes deposits that are insured or collateralized or for which securities are held by the District or its agent in the District's name. Category 2 includes uninsured and unregistered deposits for which the counter-party's trust department or agent in the District's name holds the securities. Category 3 includes deposits uncollateralized (this includes any bank balance that is collateralized with securities held by the pledging financial institution, its trust department or agent but not in the District's name).

NOTE 5

Funds Held by County Treasurer

The following receipts were held by the County Treasurers' for the District as of the fiscal year end August 31, 2020, and are included in the fund balances.

(Continued)

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2020

NOTE 5

Funds Held by County Treasurer (Continued)

	August 31, 2019	August 31, 2020
<u>General Fund</u>		
Burt County	\$ 742,732.53	\$ 760,986.00
Cuming County	4,249.81	2,431.86
Thurston County	43,177.43	48,446.94
	\$ 790,159.77	\$ 811,864.80
 <u>Special Building Fund</u>		
Burt County	\$ 10,350.36	\$ 0.00
Cuming County	46.80	0.00
Thurston County	603.63	0.00
	\$ 11,000.79	\$ 0.00

NOTE 6

Budget Process and Property Taxes

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

Prior to the annual budget hearing, the Superintendent and Board of Education prepare a proposed operating budget, on the modified cash basis for each of the District's funds for the fiscal year commencing September 1 of that year. The operating budget includes proposed disbursements and the means of financing them.

Public hearings are conducted to obtain taxpayer comments.

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

Total disbursements in each budgetary fund may not legally exceed total appropriation, and appropriations lapse at year end. Any revisions to the budget require Board approval. No supplemental appropriations were made during the year.

The property tax requirement resulting from the budget process is utilized by the County Assessor to establish the tax levy, which attaches as an enforceable lien on property within the District as of December 31. Taxes are due as of that date; half of the unpaid tax is delinquent on May 1 and half is delinquent on September 1. The combined tax rate of the District subject to levy limitation for the year ended August 31, 2020, was \$0.763697 per \$100 of assessed valuation.

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2020

NOTE 7

Retirement Plan

Plan Description

The School District No. 11-0020 contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2019, there were 265 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Nebraska Community Colleges), are members of the plan.

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

For an employee who became a member on or after July 1, 2013, the monthly benefit is equal to the greater of the following: 1) the sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to \$3.50 per year of service; or 2) the average of the five 12-month periods of 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
(Continued)

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2020

NOTE 7

Retirement Plan (Continued)

increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or one percent. There is no purchasing power floor for employees who fall under this tier.

For the District's year ended August 31, 2020, the District's total payroll for all employees was \$2,740,188.86. Total covered payroll was \$2,626,476.65. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2018, to June 30, 2019 (and from July 1, 2019 through, August 31, 2020). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2020 was \$259,438.85.

Pension Liabilities

At June 30, 2019 the District had a liability of \$1,248,005 for its proportionate share of the net pension liability. (This liability is not recorded in the accompanying modified cash basis financial statements.) The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date. The NPERS School Plan was 90.91% funded as of June 30, 2019 based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2019, the District's proportion was 0.102631 percent, which was a decrease of 0.000344 percent from its proportion measured as of June 30, 2018.

For the year ended June 30, 2019, the District's allocated pension expense was \$288,806.

Actuarial Assumptions

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

Inflation	2.75 percent
Salary increases, including wage inflation	3.50 – 8.50 percent

(Continued)

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2020

NOTE 7

Retirement Plan (Continued)

Cost-Of-Living Adjustment	Members hired before July 1, 2013: 2.25% with a floor benefit equal to 75% purchasing power of original benefit
	Members hired on/after July 1, 2013: 1.00% with no floor benefit
Investment Rate Return, net of investment expense, including inflation	7.50 percent

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

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

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

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

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
Large Cap U.S. Equity	26.10%	5.83%
Small Cap U.S. Equity	2.90%	7.56%
Global Equity	15.00%	6.51%
International Developed Equity	10.80%	6.80%
Emerging Markets	2.70%	10.55%

(Continued)

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2020

NOTE 7

Retirement Plan (Continued)

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return*
Core Bonds	20.00%	1.63%
High Yield	3.50%	5.22%
Bank Loans	5.00%	2.78%
International Bonds	1.50%	1.41%
Private Equity	5.00%	9.70%
Real Estate	7.50%	5.18%
Total	100.00%	

* Arithmetic mean, net of investment expenses

Discount Rate

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

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

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate.

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.5 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5 percent) or 1-percentage-point higher (8.5 percent) than the current rate:

	Discount rate	District's proportionate Share of net pension liability
1% decrease	6.5%	\$ 3,147,938

(Continued)

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2020

NOTE 7

Retirement Plan (Continued)

	<u>Discount rate</u>	<u>District's proportionate Share of net pension liability</u>
Current discount rate	7.5%	\$ 1,248,005
1% increase	8.5%	\$ (320,394)

Plan Fiduciary Net Position

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

NOTE 8

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year, the District carried commercial insurance for property, inland marine, umbrella liability, automobiles, linebacker, worker's compensation, general liability, board treasurer's bond, and notary bond. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 9

Non-Monetary Transactions

The School District receives Federal Food Commodities that are passed through the State Department of Social Services. The Department of Social Services provides the School District with a detailed listing of commodities received by the School District, and its monetary value. For the Department of Social Services fiscal year ended June 30, 2020, the value of commodities received by the School was \$4,100.48.

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2020

NOTE 10

Subsequent Events

Subsequent events have been evaluated through the audit report date, the date the financial statements were available to be issued.

NOTE 11

Deficit Fund Balance

As of August 31, 2020, the District's Student Fee Fund had a deficit fund balance of \$59.87.

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCE COMPARED TO BUDGET - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2020

	<u>Actual</u>	<u>Budget Original & Final</u>
Fund Balance, September 1, 2019	\$ 2,577,259.52	\$ 2,323,000.00
Receipts (Schedule A)	4,555,385.34	4,514,000.00
	\$ 7,132,644.86	\$ 6,837,000.00
Disbursements (Schedule B)	4,883,921.91	5,737,000.00
Fund Balance, August 31, 2020	<u>\$ 2,248,722.95</u>	<u>\$ 1,100,000.00</u>
Represented by:		
Cash in Bank	\$ 1,436,858.15	
County Treasurers' Balance, August 31, 2020	811,864.80	
	<u>\$ 2,248,722.95</u>	

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS COMPARED TO BUDGET
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2020

	<u>Actual</u>	<u>Budget Original & Final</u>
1000 Local Receipts		
1100 Local Property Taxes	\$ 3,289,469.80	\$ 3,755,000.00
1115 Carline Tax	1,919.65	2,000.00
1125 Motor Vehicle Taxes	182,254.82	170,000.00
1140 Penalties and Interest on Taxes	7,431.71	
1510 Interest	11,154.70	15,000.00
1520 Dividends	394.50	
1740 Student Fees	170.00	
1910 Rental of School Facilities	250.00	
1911 Local License Fees	1,620.00	1,000.00
1955 Postsecondary Receipts	2,575.00	
1980 Refunds	860.91	
1990 Other Local Receipts	414.08	
	<u>\$ 3,498,515.17</u>	<u>\$ 3,943,000.00</u>
2000 County Receipts		
2110 County Fines and Licenses	\$ 9,452.81	\$ 12,000.00
2210 Educational Service Unit	595.00	
	<u>\$ 10,047.81</u>	<u>\$ 12,000.00</u>
3000 State Receipts		
3110 State Aid	\$ 27,653.00	\$ 27,653.00
3120 Special Education Programs	304,884.00	315,000.00
3125 Special Education Transportation	44,417.00	25,000.00
3130 Homestead Exemption	45,102.13	
3131 Property Tax Credit	325,421.44	
3132 Personal Property Tax Credit	13,604.27	
3180 Pro-Rate Motor Vehicle	5,511.41	4,500.00
3400 State Apportionment	43,239.53	35,000.00
3535 High Ability Learners	3,838.00	3,500.00
3540 State Early Education	26,832.00	37,000.00
3570 Teacher Evaluation Development Grant	10,940.00	
3575 Nebraska Innovation Grant Program	250.00	
3990 Other State Receipts	19,508.50	
	<u>\$ 871,201.28</u>	<u>\$ 447,653.00</u>

See Independent Auditor's Report.

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS COMPARED TO BUDGET
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2020

	Actual	Budget Original & Final
<u>4000 Federal Receipts</u>		
4105 Universal Service Fund (E-Rate)	\$ 8,878.08	
4212 Title I	24,083.00	
4505 Title I, Part A: ESSA Improving Basic Programs	6,826.00	
4509 Title II Part A	2,213.00	\$ 65,000.00
4512 IDEA Part B (611) Base Allocation	35,886.00	43,500.00
4516 IDEA Preschool (619) Base	1,480.00	
4519 IDEA Enrollment/Poverty	36,076.00	
4525 Federal Vocational & Applied Technology Education	4,027.00	
4531 Title IV, Part B ESSA 21st Century Community Learning Centers	25,004.00	
4708 Medicaid in Public Schools	97.98	
4709 Medicaid Administrative Activities	4,162.35	
4710 Categorical Grants from Corporations		2,847.00
4967 Title IV Part A	22,520.43	
	\$ 171,253.84	\$ 111,347.00
<u>5000 Non-Revenue Receipts</u>		
5301 Insurance Adjustments	\$ 4,103.00	
5690 Other Non-Revenue Receipts	264.24	
	\$ 4,367.24	\$ 0.00
Total Receipts	\$ 4,555,385.34	\$ 4,514,000.00

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS COMPARED TO BUDGET -
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2020

	<u>Total</u>	<u>Budget Original & Final</u>
PROGRAMS:		
1100 Regular Instruction Programs	\$ 1,994,662.86	\$ 2,509,702.00
1190 Early Childhood Educational Programs	58,500.51	62,798.00
1200 Special Education Instruction	570,445.08	737,000.00
1291 Special Education Instructional Programs - Ages 3-5	5,222.82	5,000.00
1292 Special Education Instructional Programs - Ages 0-2		3,000.00
2120 Guidance Services	97,949.79	100,550.00
2130 Health Services	4,600.00	6,400.00
2141 Psychological Services: SPED School Age	27,941.00	29,000.00
2142 Psychological Services: SPED Ages 3-5		2,000.00
2143 Psychological Services: SPED Ages 0-2		2,000.00
2151 Speech Pathology & Audiology Services: SPED School Age	56,328.19	50,000.00
2152 Speech Pathology & Audiology Services: SPED Ages 3-5		1,100.00
2153 Speech Pathology & Audiology Services: SPED Ages 0-2		1,000.00
2161 Occupational Therapy - Related Services: SPED School Age	25,675.76	27,200.00
2162 Occupational Therapy - Related Services: SPED Ages 3-5		500.00
2163 Occupational Therapy - Related Services: SPED Ages 0-2		500.00
2171 Physical Therapy - Related Services: SPED School Age	5,332.46	5,100.00
2172 Physical Therapy - Related Services: SPED Ages 3-5		200.00
2173 Physical Therapy - Related Services: SPED Ages 0-2	82.50	200.00
2181 Visually Impaired - Related Services: SPED School Age	584.90	800.00
2190 Support Services - Other	180,938.68	163,450.00
2210 Improvement of Instruction	11,570.00	2,000.00
2211 School Improvement	900.00	200.00
2212 Instruction and Curriculum Development	1,200.00	200.00
2213 Instructional Staff Training	2,522.79	2,000.00
2214 Implementation of Standards	60.00	
2220 Library/Media Services	128,657.92	125,150.00
2223 Audio-Visual Services	219.33	3,421.00
2230 Instruction-Related Technology	99,654.85	127,029.00
2310 Board of Education	10,471.74	20,000.00
2320 Executive Administration Services	268,314.04	285,000.00
2330 District Legal Services	4,732.00	18,000.00
2410 Office of Principal	313,207.25	350,000.00
2510 Fiscal Services	8,247.84	57,000.00
2520 Purchasing Services	67,643.31	21,000.00
2530 Printing, Publishing & Duplicating Services	415.79	
2560 Public Information Services	1,327.25	
2570 Personnel Services	3,177.25	
2580 Administrative Technology Services	950.00	
2590 Central Services	2,002.09	
2610 Operation of Buildings	218,379.44	379,090.00

(Continued)

See Independent Auditor's Report

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS COMPARED TO BUDGET -
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2020

	Total	Budget Original & Final
PROGRAMS: (Continued)		
2620 Maintenance of Buildings	\$ 149,065.63	\$ 59,910.00
2630 Care & Upkeep of Grounds	64,306.33	8,500.00
2640 Care & Upkeep of Equipment	908.37	
2650 Vehicle Operation, Maintenance & Purchasing	13,235.40	
2660 Security	12,578.92	1,100.00
2670 Safety	3,483.29	1,400.00
2710 Vehicle Operation & Purchasing - Regular Education	110,364.35	194,000.00
2712 Vehicle Operation & Purchasing - School Age SPED	48,040.02	43,000.00
2730 Vehicle Servicing & Maintenance - Regular Education	17,179.24	14,000.00
2732 Vehicle Servicing & Maintenance - School Age SPED	1,493.63	3,000.00
3535 High Ability Learners	3,728.00	5,000.00
3540 State Early Childhood	46,095.38	42,000.00
6200 Title I	72,630.97	60,175.00
6310 Title II Part A	9,679.00	15,000.00
6404 IDEA Part B (611) Base Allocation Birth to Age Four		87,500.00
6406 IDEA Preschool (619) Base Allocation	1,513.00	2,500.00
6408 IDEA Part B (611) Base & Enrollment Poverty Allocation Birth Through Age Twenty-One	71,454.99	
6410 IDEA Enrollment/Poverty (611)		76,825.00
6412 IDEA Part B Proportionate Share	2,584.00	
6700 Federal Vocational & Applied Technology Education	4,584.43	
6967 Title IV Part A		18,000.00
6968 21st Century Grant	34,467.03	
6996 Elementary & Secondary School Emergency Relief (ESSER)	44,612.49	
8000 Transfers		7,500.00
	\$ 4,883,921.91	\$ 5,737,000.00
Total Disbursements	\$ 4,883,921.91	\$ 5,737,000.00

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCE COMPARED TO BUDGET - DEPRECIATION FUND
FOR THE YEAR ENDED AUGUST 31, 2020

	<u>Actual</u>	<u>Budget Original & Final</u>
Fund Balance, September 1, 2019	\$ 289,231.68	\$ 289,000.00
Receipts:		
1510 Interest	\$ 1,170.86	\$ 0.00
Total Funds Available	\$ 290,402.54	\$ 289,000.00
Disbursements:		
2900-700 Property	\$ 93,110.00	\$ 289,000.00
Fund Balance, August 31, 2020	<u>\$ 197,292.54</u>	<u>\$ 0.00</u>
Represented by:		
Cash in Bank	<u>\$ 197,292.54</u>	

SCHOOL DISTRICT NO. 11-0020LYONS, NEBRASKASCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
COMPARED TO BUDGET - EMPLOYEE BENEFIT FUND
FOR THE YEAR ENDED AUGUST 31, 2020

	<u>Actual</u>	<u>Budget Original & Final</u>
Fund Balance, September 1, 2019	\$ 21,488.00	\$ 21,000.00
Receipts:		
5200 Allocation from General Fund	\$ 0.00	\$ 0.00
Total Funds Available	\$ 21,488.00	\$ 21,000.00
Disbursements:		
2900-200 Employee Benefits	\$ 0.00	\$ 21,000.00
Fund Balance, August 31, 2020	<u>\$ 21,488.00</u>	<u>\$ 0.00</u>
Represented by:		
Cash in Bank	<u>\$ 21,488.00</u>	

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCE COMPARED TO BUDGET - ACTIVITIES FUND
FOR THE YEAR ENDED AUGUST 31, 2020

	<u>Actual</u>	<u>Budget Original & Final</u>
Fund Balance, September 1, 2019	\$ 64,830.26	\$ 67,000.00
Receipts:		
1510 Interest	\$ 164.44	
1790 Other Activity Income	67,853.16	\$ 70,000.00
Total Receipts	\$ 68,017.60	\$ 70,000.00
Total Funds Available	\$ 132,847.86	\$ 137,000.00
Disbursements:		
2900-610 Supplies	\$ 63,567.73	\$ 137,000.00
Fund Balance, August 31, 2020	<u>\$ 69,280.13</u>	<u>\$ 0.00</u>
Represented by:		
Cash in Bank	<u>\$ 69,280.13</u>	

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCE COMPARED TO BUDGET - SCHOOL NUTRITION FUND
FOR THE YEAR ENDED AUGUST 31, 2020

	<u>Actual</u>	<u>Budget Original & Final</u>
Fund Balance, September 1, 2019	\$ 55,006.91	\$ 30,000.00
Receipts:		
1611 Student Lunches	\$ 34,215.68	\$ 72,000.00
1612 Student Breakfast	7,214.70	
1620 Non Reimbursable	24,323.36	
1990 Other Local Receipts	642.20	
3150 State Reimbursement	1,167.93	1,000.00
4210 Federal Reimbursement	120,196.00	105,000.00
Total Receipts	<u>\$ 187,759.87</u>	<u>\$ 178,000.00</u>
Total Funds Available	<u>\$ 242,766.78</u>	<u>\$ 208,000.00</u>
Disbursements:		
3100-100 Salaries	\$ 60,217.99	\$ 68,000.00
3100-200 Employee Benefits	12,004.61	20,000.00
3100-300 Purchased Services		6,000.00
3100-610 Supplies	9,644.72	12,000.00
3100-630 Food	94,547.40	98,000.00
3100-700 Equipment	13,126.66	
3100-800 Other		4,000.00
Total Disbursements	<u>\$ 189,541.38</u>	<u>\$ 208,000.00</u>
Fund Balance, August 31, 2020	<u>\$ 53,225.40</u>	<u>\$ 0.00</u>
Represented by:		
Cash in Bank	<u>\$ 53,225.40</u>	

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCE COMPARED TO BUDGET - SPECIAL BUILDING FUND
FOR THE YEAR ENDED AUGUST 31, 2020

	Actual	Budget Original & Final
Fund Balance, September 1, 2019	\$ 1,248,365.16	\$ 1,149,000.00
Receipts:		
1100 Local Property Taxes	\$ 15,144.06	
1140 Penalties & Interest on Taxes	328.54	
1510 Interest	3,731.11	\$ 4,000.00
3180 Pro-rate Motor Vehicle	65.43	
Total Receipts	\$ 19,269.14	\$ 4,000.00
Total Funds Available	\$ 1,267,634.30	\$ 1,153,000.00
Disbursements:		
2515-720 Building and Improvements		\$ 1,153,000.00
2630-450 Construction Services	\$ 37,493.91	
Total Disbursements	\$ 37,493.91	\$ 1,153,000.00
Fund Balance, August 31, 2020	\$ 1,230,140.39	\$ 0.00
Represented by:		
Cash in Bank	\$ 1,230,140.39	

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCE COMPARED TO BUDGET - COOPERATIVE FUND
FOR THE YEAR ENDED AUGUST 31, 2020

	<u>Actual</u>	<u>Budget Original & Final</u>
Fund Balance, September 1, 2019	\$ 7,068.69	\$ 7,000.00
Receipts:		
1990 Other Local Receipts	\$ 63,382.96	\$ 140,500.00
Total Funds Available	\$ 70,451.65	\$ 147,500.00
Disbursements:		
2190-610 Supplies	\$ 70,271.28	\$ 147,500.00
Fund Balance, August 31, 2020	<u>\$ 180.37</u>	<u>\$ 0.00</u>
Represented by:		
Cash in Bank	<u>\$ 180.37</u>	

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCE COMPARED TO BUDGET - STUDENT FEE FUND
FOR THE YEAR ENDED AUGUST 31, 2020

	Actual	Budget Original & Final
Fund Balance, September 1, 2019	\$ 41.16	\$ 0.00
Receipts:		
1743 Summer School/Night School Fees	\$ 2,931.00	\$ 5,000.00
Total Funds Available	\$ 2,972.16	\$ 5,000.00
Disbursements:		
1300-100 Salaries	\$ 2,220.00	\$ 5,000.00
1300-200 Employee Benefits	389.12	
2190-400 Purchased Property Services	149.00	
2190-600 Supplies	273.91	
Total Disbursements	\$ 3,032.03	\$ 5,000.00
Fund Balance, August 31, 2020	\$ (59.87)	\$ 0.00
Represented by:		
Cash in Bank	\$ (59.87)	

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET-GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2020
(Unaudited)

	<u>Total</u>	<u>Budget Original & Final</u>
<u>1100 Regular Instruction Programs</u>		
Salaries	\$ 1,284,709.45	\$ 1,596,332.00
Employee Benefits	440,638.56	514,958.00
Retirement	92,575.64	144,618.00
Increased Retirement	31,126.12	34,000.00
Purchased Professional/Technical Services	4,864.98	7,000.00
Purchased Property Services	1,125.00	
Other Property Services	897.43	14,200.00
Supplies	135,102.68	163,106.00
Property		28,000.00
Other Items	3,623.00	7,488.00
	<u>\$ 1,994,662.86</u>	<u>\$ 2,509,702.00</u>
<u>1190 Early Childhood Educational Programs</u>		
Salaries	\$ 28,261.68	\$ 30,421.00
Employee Benefits	20,956.31	25,377.00
Retirement	4,050.88	7,000.00
Increased Retirement	1,389.90	
Supplies	3,816.74	
Other Items	25.00	
	<u>\$ 58,500.51</u>	<u>\$ 62,798.00</u>
<u>1200 Special Education Instruction</u>		
Salaries	\$ 313,580.29	\$ 343,700.00
Employee Benefits	90,597.27	113,360.00
Retirement	23,038.94	26,400.00
Increased Retirement	7,861.34	11,300.00
Purchased Professional/Technical Services	330.00	2,000.00
Other Property Services	130,063.80	224,340.00
Supplies	4,898.44	14,900.00
Other Items	75.00	1,000.00
	<u>\$ 570,445.08</u>	<u>\$ 737,000.00</u>
<u>1291 Special Education Instructional Programs - Ages 3-5</u>		
Salaries	\$ 4,381.53	
Employee Benefits	335.21	
Retirement	322.17	
Increased Retirement	110.63	
(Continued)		

See Independent Auditor's Report

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET-GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2020
(Unaudited)

	<u>Total</u>	<u>Budget Original & Final</u>
<u>1291 Special Education Instructional Programs - Ages 3-5 (Continued)</u>		
Other Property Services		\$ 5,000.00
Supplies	\$ 73.28	
	<u>\$ 5,222.82</u>	<u>\$ 5,000.00</u>
<u>1292 Special Education Instructional Programs - Ages 0-2</u>		
Purchased Professional/Technical Services	\$ 0.00	\$ 3,000.00
<u>2120 Guidance Services</u>		
Salaries	\$ 70,418.00	\$ 70,000.00
Employee Benefits	20,197.85	20,950.00
Retirement	5,176.56	7,400.00
Increased Retirement	1,777.68	
Purchased Professional/Technical Services	20.00	600.00
Other Property Services		800.00
Supplies	359.70	400.00
Other Items		400.00
	<u>\$ 97,949.79</u>	<u>\$ 100,550.00</u>
<u>2130 Health Services</u>		
Purchased Professional/Technical Services	\$ 4,600.00	\$ 5,300.00
Supplies		1,100.00
	<u>\$ 4,600.00</u>	<u>\$ 6,400.00</u>
<u>2141 Psychological Services: SPED School Age</u>		
Other Property Services	\$ 27,941.00	\$ 29,000.00
<u>2142 Psychological Services: SPED Ages 3-5</u>		
Other Property Services	\$ 0.00	\$ 2,000.00
<u>2143 Psychological Services: SPED Ages 0-2</u>		
Other Property Services	\$ 0.00	\$ 2,000.00
<u>2151 Speech Pathology & Audiology Services: SPED School Age</u>		
Other Property Services	\$ 56,328.19	\$ 50,000.00
<u>2152 Speech Pathology & Audiology Services: SPED Ages 3-5</u>		
Other Property Services	\$ 0.00	\$ 1,100.00

See Independent Auditor's Report

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET-GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2020
(Unaudited)

	<u>Total</u>	<u>Budget Original & Final</u>
<u>2153 Speech Pathology & Audiology Services: SPED Ages 0-2</u> Other Property Services	\$ 0.00	\$ 1,000.00
<u>2161 Occupational Therapy - Related Services: SPED School Age</u> Other Property Services	\$ 25,675.76	\$ 27,200.00
<u>2162 Occupational Therapy - Related Services: SPED Ages 3-5</u> Other Property Services	\$ 0.00	\$ 500.00
<u>2163 Occupational Therapy - Related Services: SPED Ages 0-2</u> Other Property Services	\$ 0.00	\$ 500.00
<u>2171 Physical Therapy - Related Services: SPED School Age</u> Purchased Professional/Technical Services	\$ 5,332.46	\$ 5,100.00
<u>2172 Physical Therapy - Related Services: SPED Ages 3-5</u> Purchased Professional/Technical Services	\$ 0.00	
Other Property Services		\$ 200.00
	\$ 0.00	\$ 200.00
<u>2173 Physical Therapy - Related Services: SPED Ages 0-2</u> Purchased Professional/Technical Services	\$ 82.50	
Other Property Services		\$ 200.00
	\$ 82.50	\$ 200.00
<u>2181 Visually Impaired - Related Services: SPED School Age</u> Other Property Services	\$ 584.90	\$ 800.00
<u>2190 Support Services - Other</u> Salaries	\$ 120,889.08	\$ 135,600.00
Employee Benefits	20,517.45	9,200.00
Retirement	8,574.07	9,400.00
Increased Retirement	2,944.63	3,040.00
Purchased Professional/Technical Services	2,304.53	3,700.00
Purchased Property Services	373.75	310.00
Other Property Services	809.39	1,100.00
Supplies	15,465.56	600.00
Other Items	9,060.22	500.00
	<u>\$ 180,938.68</u>	<u>\$ 163,450.00</u>

See Independent Auditor's Report

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET-GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2020
(Unaudited)

	<u>Total</u>	<u>Budget Original & Final</u>
<u>2210 Improvement of Instruction</u>		
Purchased Professional/Technical Services	\$ 6,570.00	
Other Property Services	5,000.00	
Supplies		\$ 2,000.00
	<u>\$ 11,570.00</u>	<u>\$ 2,000.00</u>
<u>2211 School Improvement</u>		
Other Items	\$ 900.00	\$ 200.00
<u>2212 Instruction and Curriculum Development</u>		
Purchased Professional/Technical Services	\$ 1,200.00	\$ 200.00
<u>2213 Instructional Staff Training</u>		
Purchased Professional/Technical Services	\$ 1,520.00	\$ 1,000.00
Other Property Services	903.79	1,000.00
Other Items	99.00	
	<u>\$ 2,522.79</u>	<u>\$ 2,000.00</u>
<u>2214 Implementation of Standards</u>		
Purchased Professional/Technical Services	\$ 60.00	\$ 0.00
<u>2220 Library/Media Services</u>		
Salaries	\$ 75,224.87	\$ 70,500.00
Employee Benefits	29,073.26	24,200.00
Retirement	7,985.67	8,000.00
Purchased Professional/Technical Services		350.00
Supplies	16,044.12	21,900.00
Other Items	330.00	200.00
	<u>\$ 128,657.92</u>	<u>\$ 125,150.00</u>
<u>2223 Audio-Visual Services</u>		
Supplies	\$ 219.33	\$ 3,421.00
<u>2230 Instruction-Related Technology</u>		
Salaries	\$ 65,196.98	\$ 52,000.00
Employee Benefits	14,457.53	12,600.00
Retirement	4,560.65	3,100.00
Increased Retirement	1,566.10	1,200.00
Purchased Professional/Technical Services	3,389.63	6,000.00
(Continued)		
See Independent Auditor's Report		

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET-GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2020
(Unaudited)

	<u>Total</u>	<u>Budget Original & Final</u>
<u>2230 Instruction-Related Technology (Continued)</u>		
Purchased Property Services	\$ 20.00	\$ 19,000.00
Other Property Services	272.63	5,000.00
Supplies	9,630.00	28,129.00
Other Items	561.33	
	<u>\$ 99,654.85</u>	<u>\$ 127,029.00</u>
<u>2310 Board of Education</u>		
Salaries	\$ 1,000.00	\$ 4,000.00
Employee Benefits	76.45	300.00
Retirement	73.56	300.00
Increased Retirement	25.21	100.00
Purchased Professional/Technical Services	300.00	5,800.00
Other Property Services	1,163.52	5,500.00
Supplies	4,160.00	
Other Items	3,673.00	4,000.00
	<u>\$ 10,471.74</u>	<u>\$ 20,000.00</u>
<u>2320 Executive Administration Services</u>		
Salaries	\$ 178,563.22	\$ 203,500.00
Employee Benefits	46,153.07	40,100.00
Retirement	12,835.20	14,600.00
Increased Retirement	4,407.73	6,250.00
Purchased Professional/Technical Services	2,411.05	4,800.00
Purchased Property Services	6,250.00	
Other Property Services	954.84	2,350.00
Supplies	15,709.03	12,900.00
Other Items	1,029.90	500.00
	<u>\$ 268,314.04</u>	<u>\$ 285,000.00</u>
<u>2330 District Legal Services</u>		
Legal Services	\$ 4,732.00	\$ 18,000.00
<u>2410 Office of Principal</u>		
Salaries	\$ 210,196.27	\$ 241,600.00
Employee Benefits	66,288.47	71,000.00
Retirement	15,440.70	13,000.00
Increased Retirement	5,302.41	4,200.00
Purchased Professional/Technical Services	404.10	2,400.00
(Continued)		
See Independent Auditor's Report		

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET-GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2020
(Unaudited)

	Total	Budget Original & Final
<u>2410 Office of Principal (Continued)</u>		
Other Property Services	\$ 3,704.81	\$ 6,400.00
Supplies	10,068.49	9,400.00
Other Items	1,802.00	2,000.00
	\$ 313,207.25	\$ 350,000.00
 <u>2510 Fiscal Services</u>		
Salaries	\$ 491.83	\$ 33,800.00
Employee Benefits	37.63	10,767.00
Retirement	36.16	2,700.00
Increased Retirement	12.43	800.00
Purchased Professional/Technical Services	7,045.05	2,500.00
Other Property Services	624.74	6,433.00
	\$ 8,247.84	\$ 57,000.00
 <u>2520 Purchasing Services</u>		
Salaries	\$ 30,873.53	
Employee Benefits	9,348.66	
Retirement	2,270.08	
Increased Retirement	779.55	
Purchased Property Services	4,659.13	
Other Property Services	3,213.99	
Supplies	16,498.37	\$ 21,000.00
	\$ 67,643.31	\$ 21,000.00
 <u>2530 Printing, Publishing & Duplicating Services</u>		
Other Property Services	\$ 415.79	\$ 0.00
 <u>2560 Public Information Services</u>		
Purchased Professional/Technical Services	\$ 247.25	
Supplies	1,080.00	
	\$ 1,327.25	\$ 0.00
 <u>2570 Personnel Services</u>		
Purchased Professional/Technical Services	\$ 972.80	
Other Property Services	2,204.45	
	\$ 3,177.25	\$ 0.00

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SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET-GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2020
(Unaudited)

	<u>Total</u>	<u>Budget Original & Final</u>
<u>2580 Administrative Technology Services</u>		
Supplies	\$ 950.00	\$ 0.00
<u>2590 Central Services</u>		
Purchased Professional/Technical Services	\$ 2,002.09	\$ 0.00
<u>2610 Operation of Buildings</u>		
Salaries		\$ 38,100.00
Employee Benefits		59,890.00
Retirement		2,600.00
Increased Retirement		1,000.00
Purchased Property Services	\$ 105,270.67	92,500.00
Other Property Services		50,000.00
Supplies	102,473.77	127,000.00
Property	10,470.00	8,000.00
Other Items	165.00	
	<u>\$ 218,379.44</u>	<u>\$ 379,090.00</u>
<u>2620 Maintenance of Buildings</u>		
Salaries	\$ 54,376.91	\$ 20,100.00
Employee Benefits	59,627.70	11,090.00
Retirement	4,012.30	1,800.00
Increased Retirement	1,366.12	432.00
Purchased Professional/Technical Services	71.88	1,000.00
Purchased Property Services	26,927.17	20,000.00
Supplies	264.55	2,000.00
Property	2,419.00	3,488.00
	<u>\$ 149,065.63</u>	<u>\$ 59,910.00</u>
<u>2630 Care & Upkeep of Grounds</u>		
Purchased Professional/Technical Services	\$ 415.04	\$ 7,000.00
Purchased Property Services	61,865.10	1,000.00
Supplies	2,026.19	500.00
	<u>\$ 64,306.33</u>	<u>\$ 8,500.00</u>
<u>2640 Care & Upkeep of Equipment</u>		
Purchased Property Services	\$ 908.37	\$ 0.00

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SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET-GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2020
(Unaudited)

	Total	Budget Original & Final
<u>2650 Vehicle Operation, Maintenance & Purchasing</u>		
Purchased Property Services	\$ 4,436.14	
Supplies	2,117.26	
Property	6,682.00	
	\$ 13,235.40	\$ 0.00
 <u>2660 Security</u>		
Purchased Professional/Technical Services	\$ 12,326.17	\$ 1,000.00
Purchased Property Services	223.25	
Supplies	29.50	100.00
	\$ 12,578.92	\$ 1,100.00
 <u>2670 Safety</u>		
Purchased Professional/Technical Services	\$ 1,815.84	
Purchased Property Services	1,553.50	\$ 1,300.00
Supplies	113.95	100.00
	\$ 3,483.29	\$ 1,400.00
 <u>2710 Vehicle Operation & Purchasing - Regular Education</u>		
Salaries	\$ 66,544.10	\$ 53,000.00
Employee Benefits	5,090.83	7,800.00
Retirement	3,408.41	2,500.00
Increased Retirement	1,159.37	900.00
Purchased Professional/Technical Services	17,157.39	20,400.00
Purchased Property Services		21,000.00
Other Property Services		15,100.00
Supplies	16,629.25	30,600.00
Property		41,700.00
Other Items	375.00	1,000.00
	\$ 110,364.35	\$ 194,000.00
 <u>2712 Vehicle Operation & Purchasing - School Age SPED</u>		
Salaries	\$ 29,584.32	\$ 30,000.00
Employee Benefits	2,252.61	3,000.00
Retirement	1,903.88	1,500.00
Increased Retirement	653.79	500.00
Purchased Professional/Technical Services	4,413.20	
(Continued)		

See Independent Auditor's Report

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET-GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2020
(Unaudited)

	<u>Total</u>	<u>Budget Original & Final</u>
<u>2712 Vehicle Operation & Purchasing - School Age SPED (Continued)</u>		
Other Property Services	\$ 4,070.00	\$ 2,000.00
Supplies	5,162.22	6,000.00
	<u>\$ 48,040.02</u>	<u>\$ 43,000.00</u>
<u>2730 Vehicle Servicing & Maintenance - Regular Education</u>		
Purchased Professional/Technical Services		\$ 14,000.00
Purchased Property Services	\$ 17,179.24	
	<u>\$ 17,179.24</u>	<u>\$ 14,000.00</u>
<u>2732 Vehicle Servicing & Maintenance - School Age SPED</u>		
Purchased Property Services	\$ 1,493.63	\$ 3,000.00
<u>3535 High Ability Learners</u>		
Supplies	\$ 2,527.75	
Other Items	1,200.25	\$ 5,000.00
	<u>\$ 3,728.00</u>	<u>\$ 5,000.00</u>
<u>3540 State Early Childhood</u>		
Salaries	\$ 39,398.24	\$ 42,000.00
Employee Benefits	5,455.92	
Retirement	923.94	
Increased Retirement	317.28	
	<u>\$ 46,095.38</u>	<u>\$ 42,000.00</u>
<u>6200 Title I</u>		
Salaries	\$ 48,042.36	\$ 42,000.00
Employee Benefits	19,843.01	18,175.00
Retirement	3,532.46	
Increased Retirement	1,213.14	
	<u>\$ 72,630.97</u>	<u>\$ 60,175.00</u>
<u>6310 Title II Part A</u>		
Salaries	\$ 9,679.00	\$ 15,000.00

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SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET-GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2020
(Unaudited)

	Total	Budget Original & Final
<u>6404 IDEA Part B (611) Base Allocation Birth to Age Four</u>		
Purchased Professional/Technical Services		\$ 63,000.00
Other Property Services		24,500.00
	\$ 0.00	\$ 87,500.00
<u>6406 IDEA Preschool (619) Base Allocation</u>		
Other Property Services	\$ 1,513.00	\$ 2,500.00
<u>'6408 IDEA Part B (611) Base & Enrollment Poverty Allocation</u> <u>Birth Through Age Twenty-One</u>		
Purchased Professional/Technical Services	\$ 2,162.82	
Other Property Services	69,292.17	
	\$ 71,454.99	\$ 0.00
<u>6410 IDEA Enrollment/Poverty (611)</u>		
Other Property Services	\$ 0.00	\$ 76,825.00
<u>6412 IDEA Part B Proportionate Share</u>		
Other Property Services	\$ 2,584.00	\$ 0.00
<u>6700 Federal Vocational & Applied Technology Education</u>		
Supplies	\$ 4,584.43	\$ 0.00
<u>6967 Title IV Part A</u>		
Salaries	\$ 0.00	\$ 18,000.00
<u>6968 21st Century Grant</u>		
Salaries	\$ 25,679.72	
Employee Benefits	2,008.73	
Retirement	1,535.37	
Increased Retirement	523.72	
Purchased Professional/Technical Services	1,500.00	
Other Property Services	376.00	
Supplies	2,843.49	
	\$ 34,467.03	\$ 0.00
<u>6996 Elementary & Secondary School Emergency Relief (ESSER)</u>		
Supplies	\$ 44,612.49	\$ 0.00

See Independent Auditor's Report

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET-GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2020
(Unaudited)

	Total	Budget Original & Final
<u>8000 Transfers</u>		
Activity Fund	\$ 0.00	\$ 7,500.00
Total Disbursements	\$ 4,883,921.91	\$ 5,737,000.00

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF COUNTY TREASURERS' GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2020
(Unaudited)

	Burt County	Cuming County	Thurston County	Total
Fund Balance, September 1, 2019	\$ 742,732.53	\$ 4,249.81	\$ 43,177.43	\$ 790,159.77
Receipts:				
Local Property Taxes	\$ 2,974,466.92	\$ 84,071.55	\$ 230,931.33	\$ 3,289,469.80
Carline Tax	1,919.65			1,919.65
Motor Vehicle Taxes	177,083.78	1,712.15	3,458.89	182,254.82
Penalties & Interest on Taxes	5,673.62	1,106.47	651.62	7,431.71
County Fines and License Fees	9,272.62	53.03	127.16	9,452.81
Homestead Exemption	44,048.76	148.51	904.86	45,102.13
Property Tax Credit	291,056.30	9,829.96	24,535.18	325,421.44
Personal Property Tax Credit	12,830.04	94.14	680.09	13,604.27
Pro-rate Motor Vehicle	3,641.53	184.50	1,685.38	5,511.41
Total Receipts	\$ 3,519,993.22	\$ 97,200.31	\$ 262,974.51	\$ 3,880,168.04
Total Funds Available	\$ 4,262,725.75	\$ 101,450.12	\$ 306,151.94	\$ 4,670,327.81
Disbursements:				
School Treasurer	\$ 3,501,739.75	\$ 99,018.26	\$ 257,705.00	\$ 3,858,463.01
Fund Balance, August 31, 2020	\$ 760,986.00	\$ 2,431.86	\$ 48,446.94	\$ 811,864.80

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF COUNTY TREASURERS' SPECIAL BUILDING FUND
FOR THE YEAR ENDED AUGUST 31, 2020
(Unaudited)

	<u>Burt County</u>	<u>Cuming County</u>	<u>Thurston County</u>	<u>Total</u>
Fund Balance, September 1, 2019	\$ 41,071.61	\$ 238.89	\$ 2,429.73	\$ 43,740.23
Receipts:				
Local Property Taxes	\$ 12,044.93	\$ 1,082.06	\$ 2,017.07	\$ 15,144.06
Penalties & Interest on Taxes	235.67	59.64	33.23	328.54
Pro-rate Motor Vehicle	44.16	2.14	19.13	65.43
Total Receipts	\$ 12,324.76	\$ 1,143.84	\$ 2,069.43	\$ 15,538.03
Total Funds Available	\$ 53,396.37	\$ 1,382.73	\$ 4,499.16	\$ 59,278.26
Disbursements:				
School Treasurer	\$ 53,396.37	\$ 1,382.73	\$ 4,499.16	\$ 59,278.26
Fund Balance, August 31, 2020	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

ROMANS, WIEMER & ASSOCIATES

Certified Public Accountants, P.C.

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October 29, 2020

Independent Auditor's Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With Government Auditing Standards

Board of Education

School District No. 11-0020

Lyons, Nebraska 68038

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of School District No. 11-0020 of Lyons, Nebraska, as of and for the year ended August 31, 2020, and the related notes to the financial statements, which collectively comprise School District No. 11-0020 of Lyons, Nebraska's basic financial statements and have issued our report thereon dated October 29, 2020. Our report disclosed that as described in Note 1 to the financial statements, the School District prepares its financial statements on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered School District No. 11-0020 of Lyons, Nebraska's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of School District No. 11-0020 of Lyons, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of School District No. 11-0020 of Lyons, 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 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.

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

School District No. 11-0020, Lyons, Nebraska

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

Due to the size of School District No. 11-0020 of Lyons, Nebraska, there is virtually no internal control structure design. While all the general transactions are approved by the Board of Education, adequate personnel are not available to assign responsibilities in such a way that different employees handle different parts of the same transaction. Authorization or approval of transactions, recording of transactions, and custody of assets should normally be segregated activities.

Compliance And Other Matters

As part of obtaining reasonable assurance about whether School District No. 11-0020 of Lyons, Nebraska's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed the following instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The Student Fee Fund has a deficit balance of \$59.87 as of August 31, 2020.

School District No. 11-0020 of Lyons, Nebraska's Response to Findings

School District No. 11-0020's responses to the findings identified in our audit are described below.

The District recognizes that it does not have adequate in-house personnel to assign financial transactions to multiple employees because of the cost effectiveness of such actions. The Board of Education is aware of this deficiency, and will continue to monitor the situation. The elected board and staff have implemented some oversight measures to limit exposure where possible.

The amount of \$59.87 was deposited in Student Fee Fund, to correct overpayment from the fund.

School District No. 11-0020's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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Independent Auditor's Report On Internal Control Over Financial Reporting And On Compliance
And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With
Government Auditing Standards

School District No. 11-0020, Lyons, Nebraska

Purpose of this Report

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

Romans Wiemer & Associates
ROMANS, WIEMER & ASSOCIATES,
Certified Public Accountants, P.C.

RWA: klz

SUPERINTENDENT EVALUATION

Name of Superintendent _____ Date _____

Person completing evaluation _____

The following evaluation form is to be used for consideration and input by members of the Board of Education from the last evaluation to the current time. After completion, this form would be forwarded to a designated member of the Board/Superintendent for summarizing and used in an informal meeting with the Superintendent of Schools near the middle of the school year.

An option with this evaluation is to check individual items. A common usage for evaluation ratings would be:

- Commendable Positive Performance
- Acceptable Satisfactory Performance
- Needs Improvement
- Unsatisfactory Performance
- NO = Not Observable

Another option is to use only the written comment section and use the individual items as guides. A third option is to use some/all of the checklist and the comment section.

I. RELATIONSHIP WITH THE BOARD OF EDUCATION

- Keeps Board informed (Reports, estimates, etc.)
- Makes appropriate policy recommendations to Board
- Interprets and Executes Board Policies
- Supports Board decisions after discussions and vote
- Effective working relationship with the Board
 - Members (Individual/Committees)
- Offers professional advice
- Works with Board in developing vision for school
- Is effective in achieving goals set by Board

Comments:

II. SUPERVISION AND MANAGEMENT (EXECUTIVE SKILLS)

- Financial management (Budget, Expenditures, Reporting)
- Management of the plant, equipment, and buses, supply needs
- Delegation of authority
- Knowledge of legal issues
- Decision-making and organization skills
- Oral and written communications skills
- Supervision of Staff (Recruitment & recommendations)
- Provides leadership and involves others in the
- Study/development of educational programs

Comments:

III. RELATIONSHIP WITH PEOPLE

- Rapport with administrators (Management team concept)
- Relationship with staff (Both certified and non-certified)
- Rapport with students and parents
- Participation in community activities
- Participates with board, staff and community in
- Curriculum development
- Public relation skills
- Works with the news media

Comments:
