

***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 8, 2021
7:30 PM**

1. Call Meeting to Order
2. Information and Proposals
 - 2.A. Receiving of Visitors
 - 2.B. Reports and Information from Administration
 - 2.B.1. Superintendent's Report
 - 2.B.2. Principal Report
 - 2.B.3. American Civics Committee Report & Public Comment
 - 2.B.4. School District Audit Report and Board Letter.
3. Action Items (Discuss, Consider, May take action on the following)
 - 3.A. Routine Business - Consent Agenda
 - 3.A.1. Excuse Absent Board Members (as necessary)
 - 3.A.2. Minutes
 - 3.A.3. Treasurers Report
 - 3.A.4. Claims
 - 3.B. Approve Board Policies 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2016, 2017, and public participation guidelines, with delayed implementation until July 2022.
 - 3.C. Approve our Construction Manager at Risk for our proposed, potential building project.
4. Advance Planning
 - 4.A. Future Meeting Dates
5. Adjournment



LYONS-DECATUR NORTHEAST

400 SOUTH 5TH PO BOX 526
LYONS, NEBRASKA 68038-0526
PHONE NUMBER: 402-687-2363
FAX NUMBER: 402-687-2472

Superintendent Board Report November 8, 2021

1. Softball COOP – The Superintendent’s and ADs from Lyons-Decatur Northeast, Pender, Wisner-Pilger and Bancroft-Rosalie met via zoom last week. It was determined that Pender and Wisner-Pilger were going to be forming a cooperative together. We likely have two viable options to continue the program: Tekamah-Herman or West Point-Beemer.
2. JH Football COOP – We believe we will have approximately 12 boys out for JH football next year. We believe it is in our best interest to reach out to Oakland-Craig and try to continue our JH football cooperative with them.
3. 2021-2022 LDNE Survey Data/Results – I will be sharing the LDNE survey results that were sent to our staff, students, and parents.
4. Superintendent Evaluation Form – Attached is the Superintendent Evaluation. It must be completed two times during my first year of employment with the district. You will each need to complete the form and return it to Lisa by the end of November.

Evan is scheduled for December, and we need to sign up for the 2022 bill review schedule.

SUPERINTENDENT EVALUATION

Name _____ 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, buses, and 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:

Principal Report - November 2021 Board Meeting

A. Calendar - Upcoming Events

Veterans Day Program-----Thursday, November 11
PAWS Evaluation -----Monday, November 15
No School, EHC One-Acts @ Lyons-Decatur-----Tuesday, November 16
2:00 Early Dismissal, Thanksgiving-----Wednesday, November 24
No School, Thanksgiving Break-----Thursday, November 25-26
2nd Quarter Midterm-----Friday, November 20

B. PAWS Staffing Changes

- Due to resignation, Mariah Petersen, Melissa Wakeley and Kendra Boden will take over as Co-Directors of the afterschool program.

C. Professional Development

- **Oct 13th** - Rachel Alitz, Verbal Behavior Training @ ESU2
- **Oct 19th** - Weston Swanson and Brenda Totten, Principal Meeting @ ESU@
- **Oct 21st** - Brenda Totten, Leadership Learning Walk @ Tekamah-Herman
- **Oct 27th** - All teachers - Curriculum Writing @ LDNE
- **Oct 29th**- Weston Swanson attended leadership walks in Bancroft
- **Nov 2nd** - Weston Swanson Mason Alitz, Mason Vrbka, Grief Training @ LDNE
- **Nov 3rd** - All teachers - Curriculum Writing @ LDNE
- **November 16th**- Social Emotional training during EHC conference One-Act

D. Parent-Teacher Conferences- Parent teacher conferences were held on Thursday, October 27th from 2:00-7:00. Elementary parent attendance was 86% Secondary parent attendance was 38%.

D. Activity Reports Attached:

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

American Civics Meeting:

September 13, 2021

American Civics Meeting Agenda

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

Staff Present: Principals: Weston Swanson and Brenda Totten, Supt: Lindsey Beaudette

- Discuss the alignment of our social studies curriculum to Nebraska state standards.
 - Resources adopted in 2019-2020 are being used in the 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;
 - Daily pledge of allegiance and instruction on proper conduct of presentation of flag.
 - Historical background, memorization, and singing of patriotic songs such as the Star-Spangled Banner and America the Beautiful in music classes
 - Instruction and stories of American Heroes
 - (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
 - Elementary - 2nd/3rd Graders present, Library/Media Specialist presents lessons
 - High School - Lesson Plans
 - Abraham Lincoln's birthday
 - Elementary - 2nd/3rd Graders present, Library/Media Specialist presents lessons
 - High School- Lesson Plans
 - Dr. Martin Luther King Jr.'s birthday
 - Elementary - Library/Media Specialist presents lessons
 - High School - Lesson Plans
 - Native American Heritage Day
 - Elementary - Library/Media Specialist presents lessons,
 - School-Wide activity/presentation will be scheduled
 - High School. - Lesson Plans
 - Constitution Day
 - Elementary - Library/Media Specialist presents lessons
 - School Wide - Classroom/ Social Studies Teachers include in lesson plans,
 - High School - WSC Constitution Day

- Memorial Day
 - School Wide - Participation in local Memorial Day Activities
- Veterans Day
 - Elementary - Library/Media Specialist presents lessons
 - School Wide - FFA plans Veterans Day program
- Thanksgiving Day
 - Elementary - Library/Media Specialist presents lessons
 - School Wide -Classroom/ Social Studies Teachers include in Lesson Plans
- Review American Civics Checklist

**Board Of Education Report Form
Ending Form**

Year: 2021

Sport/Organization: JH Football

Coach/Sponsor: John Bellar

Number Finished: 8

Letterman:

Class Breakdown (#s) 3-8th Graders & 5- 7th Graders

Awards and Citations: Two of our 8th graders were Captains- Kaden Knaak & Brady Hayes.

How strengths were addressed:

How weaknesses were addressed:

How season went: We cooped with Oakland-Craig and this went great. The team finished with 4 wins and 2 losses.

Areas for improvement:

**Board Of Education Report Form
Ending Form**

Year: 2021

Sport/Organization: Mock Trl

Coach/Sponsor: John Bellar

Number Finished: 9

Letterman: Elise Anderson, Samantha Chavira-Prieto, Chance Monk. Colten Miller, Sydney Olsen, Brayden Hegge, Ashlynn Whitley, Alexander Timm and Braxton Watson.

Class Breakdown (#s) 2- 12th Graders, 5- 10th Graders & 2- 9th Graders

Awards and Citations:

How strengths were addressed:

How weaknesses were addressed:

How season went: The team will compete Friday, Nov. 12 in Madison.

Areas for improvement: There is always room for improvement with a Mock Trial case. Witnesses need to know their part and Attorney's need to have good questions for the witnesses. This is an excellent experience for students to learn how to think on their feet and be a part of a team.

**Board Of Education Report Form
Ending Form**

Year: 2021

Sport/Organization: HS Football

Coach/Sponsor: Mason Alitz

Number Finished: 42

Letterman: Isaak Maxwell, Michael Cooney, Elliott Nottleman, Colton Briggs, Nick Buchholtz, Gavin Brownell, Cale Kai, Landen Cooper, Mason Dolezal, Kevin Mendez-Ruiz Ross Tremayne, Kaden Frahm, Gavin Hardeman, Graysen Briggs, Luke Ronnfeldt, Jackson Cooney, Jake Christiansen, Gus Gomez, Matthew Polenske, Hunter Carpenter, Landen Redding Keyton Kampa, Trevor Cole, Talan Mock, Jaun Garcia, Daven Whitley, Logan Kramer, Ryker Gomez, and Samuel Dick

Class Breakdown (#s)9th grade-17, 10th grade-9, 11th Grade-11, 12th Grade- 6

Awards and Citations: These are still getting determined by the football districts. They should be coming out in the next couple of weeks.

How strengths were addressed: We tried to put the boys in the best position possible and played to their strengths as a team.

How weaknesses were addressed: We filmed practices daily which allowed us to review and hold athlete's accountable. We watched film together as a team and tried to fix our weaknesses in practice.

How the season went: We ended up going 0-9. We cannot fault the players' effort by any means. They worked hard and we are very proud of them. Unfortunately the BRLD coop circumstances made things pretty difficult.

Areas for improvement: We need to continue to work in the weight room and have a great offseason.

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

October 21, 2021

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, 2021, we performed the following procedures regarding Lyons-Decatur Northeast School District's student membership and attendance reporting and testing the District's allocation of expenses to the appropriate school district/building level:

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. We determined attendance at the District is collected at least daily and calculated to the nearest hundredth of a day.
4. We determined the District maintains a cumulative attendance and membership record for each student.
5. We determined 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 traced student attendance reported in the Nebraska Department of Education's approved ADVISER data collection system to the District's student information system for the 2020-2021 school year.
7. We sampled 13 students from the ADVISER report for the year ended August 31, 2021 and traced the days enrolled, present, and absent to the District's information system.
8. 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.
9. We sampled 46 General Fund disbursements, noting the District's allocation to the school district/building level. The District's allocation for 46 items sampled was appropriate.

Page 2

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, 2021

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

October 21, 2021

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, 2021, 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

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report	1 - 3
Basic Financial Statements – Modified Cash Basis:	
Government-Wide Financial Statements:	
Exhibit I Statement of Net Position – Modified Cash Basis	4
II Statement of Activities – Modified Cash Basis	5 - 10
Fund Financial Statements:	
Exhibit III Statement of Modified Cash Basis Assets And Fund Balances and Modified Cash Receipts, Disbursements and Changes in Modified Cash Basis Fund Balances – Governmental Funds	11 - 16
Notes to the Financial Statements	17 - 29
Supplementary and Other Information:	
Schedule A-1 Schedule of Modified Cash Receipts, Disbursements, and Changes in Fund Balance Compared to Budget – General Fund	30
A Schedule of Modified Cash Receipts Compared to Budget – General Fund	31 - 32
B Schedule of Modified Cash Disbursements Compared to Budget – General Fund	33 - 34
C Schedule of Modified Cash Receipts, Disbursements, and Changes in Fund Balance Compared to Budget – Depreciation Fund	35
D Schedule of Modified Cash Receipts, Disbursements, and Changes in Fund Balance Compared to Budget – Employee Benefit Fund	36
E Contingency Fund – School District Does Not Maintain This Fund	
F Schedule of Modified Cash Receipts, Disbursements, and Changes in Fund Balance Compared to Budget – Activities Fund	37

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA

TABLE OF CONTENTS

	<u>Page</u>
G Schedule of Modified Cash Receipts, Disbursements, and Changes in Fund Balance Compared to Budget – School Nutrition Fund	38
H Bond Fund – School District Does Not Maintain This Fund	
I Schedule of Modified Cash Receipts, Disbursements, and Changes in Fund Balance Compared to Budget – Special Building Fund	39
J Qualified Capital Purpose Undertaking Fund – School District Does Not Maintain This Fund	
K Schedule of Modified Cash Receipts, Disbursements, and Changes in Fund Balance Compared to Budget – Cooperative Fund	40
L Schedule of Modified Cash Receipts, Disbursements, and Changes in Fund Balance Compared to Budget – Student Fee Fund	41
M Schedule of Modified Cash Disbursements for Operational Expenses Compared to Budget – General Fund – (Unaudited)	42 - 51
N Schedule of County Treasurers' General Fund – (Unaudited)	52
O Schedule of County Treasurers' Bond Fund – (Unaudited)	53
 Compliance Reports:	
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	54 - 56

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

October 21, 2021

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, 2021, 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, 2021, 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 21, 2021, 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, 2021

	<u>Governmental Activities</u>
Assets:	
Cash and Deposits	\$ 2,550,355.96
County Treasurers' Balance	<u>836,267.94</u>
Total Assets	<u>\$ 3,386,623.90</u>
 Liabilities	 <u>\$ 0.00</u>
 Net Position: Unrestricted	 <u>\$ 3,386,623.90</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, 2021

	<u>Cash</u>	<u>Program Cash Receipts</u>	
	<u>Disbursements</u>	<u>Charges for</u>	<u>Operating</u>
		<u>Services</u>	<u>Grants and</u>
			<u>Contributions</u>
Governmental Activities:			
Regular Instruction Programs	\$ (1,997,406.55)		
Early Childhood Educational Programs	(90,330.21)		
Special Education Instruction	(648,909.00)		\$ 296,557.00
Special Education Instructional Programs - Ages 3-5	(21.98)		
Guidance Services	(100,919.21)		
Health Services	(10,628.21)		
Psychological Services: SPED School Age	(9,726.38)		
Speech Pathology & Audiology Services: SPED School Age	(64,719.35)		
Speech Pathology & Audiology Services: SPED Ages 3-5	(557.91)		
Speech Pathology & Audiology Services: SPED Ages 0-2	(131.55)		
Occupational Therapy - Related Services: SPED School Age	(6,205.42)		
Occupational Therapy - Related Services: SPED Ages 3-5	(255.91)		
Physical Therapy - Related Services: SPED School Age	(6,244.48)		
Visually Impaired - Related Services: SPED School Age	(4,743.63)		
Support Services - Other	(212,532.33)		
Improvement of Instruction	(660.79)		
Instruction and Curriculum Development	(996.33)		
Instructional Staff Training	(1,950.05)		
Library/Media Services	(133,355.67)		
Audio-Visual Services	(357.87)		
Instruction-Related Technology	(119,616.65)		
Board of Education	(26,866.08)		
Executive Administration Services	(207,283.63)		
District Legal Services	(8,580.64)		
Office of Principal	(292,882.62)		
Fiscal Services	(94,438.83)		
Purchasing Services	(74,314.74)		
Printing, Publishing & Duplicating Services	(4,192.74)		
Public Information Services	(450.00)		
(Continued)			

See Accompanying Notes to the Financial Statements

Net
Disbursements
Receipts and
Changes in
Net Position

\$ (1,997,406.55)
(90,330.21)
(352,352.00)
(21.98)
(100,919.21)
(10,628.21)
(9,726.38)

(64,719.35)

(557.91)

(131.55)

(6,205.42)

(255.91)

(6,244.48)

(4,743.63)
(212,532.33)
(660.79)
(996.33)
(1,950.05)
(133,355.67)
(357.87)
(119,616.65)
(26,866.08)
(207,283.63)
(8,580.64)
(292,882.62)
(94,438.83)
(74,314.74)
(4,192.74)
(450.00)

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, 2021

		<u>Program Cash Receipts</u>	
	<u>Cash</u>	<u>Charges for</u>	<u>Operating</u>
	<u>Disbursements</u>	<u>Services</u>	<u>Grants and</u>
			<u>Contributions</u>
Governmental Activities: (Continued)			
Personnel Services	\$ (44,499.56)		
Administrative Technology Services	(252.91)		
Central Services	(2,611.56)		
Operation of Buildings	(364,296.09)		
Maintenance of Buildings	(132,254.31)		
Care & Upkeep of Grounds	(30,136.97)		
Care & Upkeep of Equipment	(2,912.00)		
Vehicle Operation, Maintenance & Purchasing	(2,601.18)		
Security	(3,625.63)		
Safety	(4,255.65)		
Vehicle Operation & Purchasing - Regular Education	(101,208.22)		
Vehicle Operation & Purchasing - School Age SPED	(63,665.67)		\$ 28,833.00
Vehicle Servicing & Maintenance - Regular Education	(14,898.32)		
Vehicle Servicing & Maintenance - School Age SPED	(5,385.54)		
State Categorical Programs	(43,496.34)		33,689.00
Federal Programs	(360,845.66)		381,140.54
Other Purchased Services	(3,860.50)		
Student Activities	(63,372.54)	\$ 77,974.37	
Summer School	(3,205.00)	3,264.87	
Other Purchased Services and Supplies	(57,956.55)	59,697.11	
Employee Benefits	(1,958.50)		
School Nutrition	(211,902.52)	25,600.88	184,074.79
Capital Outlay	(199,853.62)		
	<hr/>	<hr/>	<hr/>
Net Program (Disbursements)			
Receipts	\$ (5,838,333.60)	\$ 166,537.23	\$ 924,294.33

See Accompanying Notes to the Financial Statements

Net
Disbursements
Receipts and
Changes in
Net Position

\$ (44,499.56)
(252.91)
(2,611.56)
(364,296.09)
(132,254.31)
(30,136.97)
(2,912.00)
(2,601.18)
(3,625.63)
(4,255.65)
(101,208.22)
(34,832.67)
(14,898.32)
(5,385.54)
(9,807.34)
20,294.88
(3,860.50)
14,601.83
59.87
1,740.56
(1,958.50)
(2,226.85)

(199,853.62)

\$ (4,747,502.04)

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2021

	Program Cash Receipts		
	Cash Disbursements	Charges for Services	Operating Grants and Contributions
General Receipts:			
Local Receipts			
County Receipts			
State Receipts			
Investment Income			
Other			
 Total General Receipts			
 Changes in Net Position			
 Net Position - Beginning			
 Net Position - Ending			

Net
Disbursements
Receipts and
Changes in
Net Position

\$ 3,786,148.40
13,970.26
499,699.18
5,799.77
8,238.42

\$ 4,313,856.03

\$ (433,646.01)

3,820,269.91

\$ 3,386,623.90

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, 2021

	Major Funds		
	General Fund	Special Building Fund	Depreciation Fund
Receipts:			
Local Receipts	\$ 3,785,983.26	\$ 165.14	
County Receipts	13,970.26		
State Receipts	858,778.18		
Federal Receipts	381,140.54		
Sales of Meals			
Investment Income	4,294.54	1,102.81	\$ 318.82
Non-Revenue Receipts	8,238.42		
Total Receipts	\$ 5,052,405.20	\$ 1,267.95	\$ 318.82
Disbursements:			
Regular Instruction Programs	\$ 1,997,406.55		
Early Childhood Educational Programs	90,330.21		
Special Education Instruction	648,909.00		
Special Education Instructional Programs - Ages 3-5	21.98		
Guidance Services	100,919.21		
Health Services	10,628.21		
Psychological Services: SPED School Age	9,726.38		
Speech Pathology & Audiology Services: SPED School Age	64,719.35		
Speech Pathology & Audiology Services: SPED Ages 3-5	557.91		
Speech Pathology & Audiology Services: SPED Ages 0-2	131.55		
Occupational Therapy - Related Services: SPED School Age	6,205.42		
Occupational Therapy - Related Services: SPED Ages 3-5	255.91		
Physical Therapy - Related Services: SPED School Age	6,244.48		
Visually Impaired - Related Services: SPED School Age	4,743.63		
Support Services - Other	212,532.33		
Improvement of Instruction	660.79		
Instruction and Curriculum Development	996.33		
(Continued)			

See Accompanying Notes to the Financial Statements

Employee Benefit Fund	Activities Fund	Cooperative Fund	Student Fee Fund	School Nutrition Fund	Total Governmental Funds
	\$ 77,974.37	\$ 59,697.11	\$ 3,264.87		\$ 3,927,084.75
					13,970.26
				\$ 1,591.77	860,369.95
				182,483.02	563,623.56
				25,600.88	25,600.88
	83.60				5,799.77
					8,238.42
<u>\$ 0.00</u>	<u>\$ 78,057.97</u>	<u>\$ 59,697.11</u>	<u>\$ 3,264.87</u>	<u>\$ 209,675.67</u>	<u>\$ 5,404,687.59</u>
					\$ 1,997,406.55
					90,330.21
					648,909.00
					21.98
					100,919.21
					10,628.21
					9,726.38
					64,719.35
					557.91
					131.55
					6,205.42
					255.91
					6,244.48
					4,743.63
					212,532.33
					660.79
					996.33

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, 2021

	Major Funds		
	General Fund	Special Building Fund	Depreciation Fund
Disbursements: (Continued)			
Instructional Staff Training	\$ 1,950.05		
Library/Media Services	133,355.67		
Audio-Visual Services	357.87		
Instruction-Related Technology	119,616.65		
Board of Education	26,866.08		
Executive Administration Services	207,283.63		
District Legal Services	8,580.64		
Office of Principal	292,882.62		
Fiscal Services	94,438.83		
Purchasing Services	74,314.74		
Printing, Publishing & Duplicating Services	4,192.74		
Public Information Services	450.00		
Personnel Services	44,499.56		
Administrative Technology Services	252.91		
Central Services	2,611.56		
Operation of Buildings	364,296.09		
Maintenance of Buildings	132,254.31		
Care & Upkeep of Grounds	30,136.97		
Care & Upkeep of Equipment	2,912.00		
Vehicle Operation, Maintenance & Purchasing	2,601.18		
Security	3,625.63		
Safety	4,255.65		
Vehicle Operation & Purchasing - Regular Education	101,208.22		
Vehicle Operation & Purchasing - School Age SPED	63,665.67		
Vehicle Servicing & Maintenance - Regular Education	14,898.32		
Vehicle Servicing & Maintenance - School Age SPED	5,385.54		
State Categorical Programs	43,496.34		
Federal Programs	360,845.66		
Other Purchased Services		\$ 3,860.50	
Student Activities			
Summer School			
Other Purchased Services and Supplies			
(Continued)			

See Accompanying Notes to the Financial Statements

Employee Benefit Fund	Activities Fund	Cooperative Fund	Student Fee Fund	School Nutrition Fund	Total Governmental Funds
					\$ 1,950.05
					133,355.67
					357.87
					119,616.65
					26,866.08
					207,283.63
					8,580.64
					292,882.62
					94,438.83
					74,314.74
					4,192.74
					450.00
					44,499.56
					252.91
					2,611.56
					364,296.09
					132,254.31
					30,136.97
					2,912.00
					2,601.18
					3,625.63
					4,255.65
					101,208.22
					63,665.67
					14,898.32
					5,385.54
					43,496.34
					360,845.66
					3,860.50
	\$ 63,372.54				63,372.54
			\$ 3,205.00		3,205.00
		\$ 57,956.55			57,956.55

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, 2021

	Major Funds		
	General Fund	Special Building Fund	Depreciation Fund
Disbursements: (Continued)			
Employee Benefits			
School Nutrition			
Capital Outlay		\$ 114,948.33	\$ 84,771.00
Total Disbursements	\$ 5,296,224.37	\$ 118,808.83	\$ 84,771.00
Excess (Deficiency) of Receipts over Disbursements	\$ (243,819.17)	\$ (117,540.88)	\$ (84,452.18)
Modified Cash Basis Fund Balance - Beginning of Year	2,248,722.95	1,230,140.39	197,292.54
Modified Cash Basis Fund Balance - End of Year	<u>\$ 2,004,903.78</u>	<u>\$ 1,112,599.51</u>	<u>\$ 112,840.36</u>
Assets			
Cash and Deposits	\$ 1,168,635.84	\$ 1,112,599.51	\$ 112,840.36
County Treasurers' Balance	836,267.94		
Total Assets	<u>\$ 2,004,903.78</u>	<u>\$ 1,112,599.51</u>	<u>\$ 112,840.36</u>
Fund Balances			
Assigned		\$ 1,112,599.51	\$ 112,840.36
Unassigned	\$ 2,004,903.78		
Total Fund Balances	<u>\$ 2,004,903.78</u>	<u>\$ 1,112,599.51</u>	<u>\$ 112,840.36</u>

See Accompanying Notes to the Financial Statements

Employee Benefit Fund	Activities Fund	Cooperative Fund	Student Fee Fund	School Nutrition Fund	Total Governmental Funds
\$ 1,958.50				\$ 211,902.52 134.29	\$ 1,958.50 211,902.52 199,853.62
\$ 1,958.50	\$ 63,372.54	\$ 57,956.55	\$ 3,205.00	\$ 212,036.81	\$ 5,838,333.60
\$ (1,958.50)	\$ 14,685.43	\$ 1,740.56	\$ 59.87	\$ (2,361.14)	\$ (433,646.01)
21,488.00	69,280.13	180.37	(59.87)	53,225.40	3,820,269.91
\$ 19,529.50	\$ 83,965.56	\$ 1,920.93	\$ 0.00	\$ 50,864.26	\$ 3,386,623.90
\$ 19,529.50	\$ 83,965.56	\$ 1,920.93	\$ 0.00	\$ 50,864.26	\$ 2,550,355.96 836,267.94
\$ 19,529.50	\$ 83,965.56	\$ 1,920.93	\$ 0.00	\$ 50,864.26	\$ 3,386,623.90
\$ 19,529.50	\$ 83,965.56	\$ 1,920.93	\$ 0.00	\$ 50,864.26	\$ 1,381,720.12 2,004,903.78
\$ 19,529.50	\$ 83,965.56	\$ 1,920.93	\$ 0.00	\$ 50,864.26	\$ 3,386,623.90

See Accompanying Notes to the Financial Statements

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2021

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, 2021

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, 2021

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, 2021

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, 2021

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, 2021, consisted of the following:

	<u>Book Amount</u>	<u>Bank Amount</u>
<u>General Fund</u>		
Cash in Bank – Checking	\$ (55,042.88)	\$ 1,744.94
Cash in Bank – Savings – Lyons	792,496.55	792,496.55
Cash in Bank – Savings – Decatur	409,990.75	409,937.05
Cash in Bank – General Reimbursement	6,189.84	6,189.84
Cash in Bank – Payroll Withholding	15,001.58	15,001.58
<u>Depreciation Fund</u>		
Cash in Bank	48,232.97	48,232.97
Certificates of Deposits	64,607.39	64,607.39
<u>Employee Benefit Fund</u>		
Cash in Bank	19,529.50	19,529.50
<u>Activities Fund</u>		
Cash in Bank	83,965.56	90,267.02
<u>School Nutrition Fund</u>		
Cash in Bank	50,864.26	50,814.26
<u>Special Building Fund</u>		
Cash in Bank	1,078,184.24	1,082,044.74
Certificates of Deposit	34,415.27	34,415.27
(Continued)		

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2021

NOTE 4

Cash and Deposits (Continued)

	Book Amount	Bank Amount
<u>Cooperative Fund</u>		
Cash in Bank	\$ 1,920.93	\$ 3,559.53
 <u>Student Fee Fund</u>		
Cash in Bank	0.00	1,757.46
	\$ 2,550,355.96	\$ 2,620,598.10

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, 2021, the School District had bank deposits of \$2,620,598.10. 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, 2021, and are included in the fund balances.
(Continued)

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2021

NOTE 5

Funds Held by County Treasurer (Continued)

	<u>August 31,</u> <u>2021</u>	<u>August 31,</u> <u>2020</u>
<u>General Fund</u>		
Burt County	\$ 789,226.28	\$ 760,986.00
Cuming County	11,639.28	2,431.86
Thurston County	35,402.38	48,446.94
	<u>\$ 836,267.94</u>	<u>\$ 811,864.80</u>
<u>Special Building Fund</u>		
Burt County	\$ 0.00	\$ 0.00
Cuming County	0.00	0.00
Thurston County	0.00	0.00
	<u>\$ 0.00</u>	<u>\$ 0.00</u>

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, 2021, was \$0.829762 per \$100 of assessed valuation.

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2021

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, 2020, 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 monthly 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, 2021

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, 2021, the District's total payroll for all employees was \$2,842,736.07. Total covered payroll was \$2,730,797.91. 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, 2019, to June 30, 2020 (and from July 1, 2020 through, August 31, 2021). 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, 2021 was \$269,742.80.

Pension Liabilities

At June 30, 2020 the District had a liability of \$1,643,133 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, 2020, 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 88.71% funded as of June 30, 2020 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, 2020, the District's proportion was 0.105419 percent, which was an increase of 0.002788 percent from its proportion measured as of June 30, 2019.

For the year ended June 30, 2020, the District's allocated pension expense was \$339,580.

Actuarial Assumptions

The total pension liability in the June 30, 2020 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, 2021

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 are based on the results of the most recent actuarial experience study, which covered the four year period ending June 30, 2015. The experience study report is dated November 17, 2016.

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2020, (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, 2021

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, 2020, 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 2119.

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%	\$ 3,648,797

(Continued)

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2021

NOTE 7

Retirement Plan (Continued)

	<u>Discount rate</u>	<u>District's proportionate Share of net pension liability</u>
Current discount rate	7.5%	\$ 1,643,133
1% increase	8.5%	\$ (12,545)

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, 2021, the value of commodities received by the School was \$10,823.27.

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2021

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

Transfers

During the year ended August 31, 2021, the District did not make any transfers.

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, 2021

	<u>Actual</u>	<u>Budget Original & Final</u>
Fund Balance, September 1, 2020	\$ 2,248,722.95	\$ 2,047,000.00
Receipts (Schedule A)	<u>5,052,405.20</u>	<u>4,802,000.00</u>
	\$ 7,301,128.15	\$ 6,849,000.00
Disbursements (Schedule B)	<u>5,296,224.37</u>	<u>5,849,000.00</u>
Fund Balance, August 31, 2021	<u>\$ 2,004,903.78</u>	<u>\$ 1,000,000.00</u>
Represented by:		
Cash in Bank	\$ 1,168,635.84	
County Treasurers' Balance, August 31, 2021	<u>836,267.94</u>	
	<u>\$ 2,004,903.78</u>	

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS COMPARED TO BUDGET
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2021

	<u>Actual</u>	<u>Budget Original & Final</u>
<u>1000 Local Receipts</u>		
1100 Local Property Taxes	\$ 3,559,587.19	\$ 3,968,000.00
1115 Carline Tax	2,278.59	1,600.00
1125 Motor Vehicle Taxes	194,837.24	163,000.00
1140 Penalties and Interest on Taxes	7,959.64	7,000.00
1510 Interest	4,294.54	5,000.00
1520 Dividends	243.19	5,000.00
1740 Student Fees	4,364.00	
1910 Rental of School Facilities		3,000.00
1911 Local License Fees	2,270.00	
1920 Contributions and Donations from Private Souces	10,301.60	
1955 Postsecondary Receipts	1,256.25	
1990 Other Local Receipts	2,885.56	7,000.00
	<u>\$ 3,790,277.80</u>	<u>\$ 4,159,600.00</u>
<u>2000 County Receipts</u>		
2110 County Fines and Licenses	\$ 13,345.26	\$ 8,500.00
2210 Educational Service Unit	625.00	
	<u>\$ 13,970.26</u>	<u>\$ 8,500.00</u>
<u>3000 State Receipts</u>		
3110 State Aid	\$ 31,644.00	\$ 31,644.00
3120 Special Education Programs	296,557.00	294,000.00
3125 Special Education Transportation	28,833.00	44,000.00
3130 Homestead Exemption	52,757.08	
3131 Property Tax Credit	319,942.64	
3132 Personal Property Tax Credit	1.78	
3180 Pro-Rate Motor Vehicle	5,235.58	4,500.00
3400 State Apportionment	37,653.47	43,000.00
3535 High Ability Learners	3,744.00	3,500.00
3540 State Early Education	29,945.00	38,000.00
3570 Teacher Evaluation Development Grant	10,464.63	
3990 Other State Receipts	42,000.00	
	<u>\$ 858,778.18</u>	<u>\$ 458,644.00</u>

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS COMPARED TO BUDGET
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2021

	<u>Actual</u>	<u>Budget Original & Final</u>
<u>4000 Federal Receipts</u>		
4212 Title I	\$ 23,539.00	
4310 REAP Grant	24,926.00	
4505 Title I, Part A: ESSA Improving Basic Programs		\$ 35,000.00
4508 Title I, Part D Subpart 2	30,283.00	
4509 Title II Part A	19,479.00	20,000.00
4511 Title V, Part B Subpart 2 ESSA	4,845.00	
4512 IDEA Part B (611) Base Allocation		73,000.00
4516 IDEA Preschool (619) Base	1,513.00	
4518 IDEA Part B (611) Base & Enrollment Poverty Allocation	71,455.00	
4521 IDEA Part B Proportionate Share	2,584.00	
4525 Federal Vocational & Applied Technology Education	2,340.59	4,000.00
4530 Other Federal Categorical Receipts	11,100.00	
4531 Title IV, Part B ESSA 21st Century Community Learning Centers	35,060.00	25,000.00
4708 Medicaid in Public Schools	116.28	3,000.00
4709 Medicaid Administrative Activities	4,528.67	
4710 Categorical Grants from Corporations		15,256.00
4996 Elementary & Secondary School Emergency Relief (ESSER)	49,098.00	
4997 Elementary & Secondary School Emergency Relief (ESSER II)	100,273.00	
	<u>\$ 381,140.54</u>	<u>\$ 175,256.00</u>
<u>5000 Non-Revenue Receipts</u>		
5690 Other Non-Revenue Receipts	\$ 8,238.42	\$ 0.00
Total Receipts	<u>\$ 5,052,405.20</u>	<u>\$ 4,802,000.00</u>

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS COMPARED TO BUDGET -
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2021

	<u>Total</u>	<u>Budget Original & Final</u>
PROGRAMS:		
1100 Regular Instruction Programs	\$ 1,997,406.55	\$ 2,309,410.00
1190 Early Childhood Educational Programs	90,330.21	69,090.00
1200 Special Education Instruction	648,909.00	930,700.00
1291 Special Education Instructional Programs - Ages 3-5	21.98	14,300.00
1292 Special Education Instructional Programs - Ages 0-2		5,000.00
2120 Guidance Services	100,919.21	100,535.00
2130 Health Services	10,628.21	7,700.00
2141 Psychological Services: SPED School Age	9,726.38	31,000.00
2151 Speech Pathology & Audiology Services: SPED School Age	64,719.35	61,000.00
2152 Speech Pathology & Audiology Services: SPED Ages 3-5	557.91	5,000.00
2153 Speech Pathology & Audiology Services: SPED Ages 0-2	131.55	5,000.00
2161 Occupational Therapy - Related Services: SPED School Age	6,205.42	31,800.00
2162 Occupational Therapy - Related Services: SPED Ages 3-5	255.91	10,000.00
2171 Physical Therapy - Related Services: SPED School Age	6,244.48	8,000.00
2172 Physical Therapy - Related Services: SPED Ages 3-5		4,000.00
2173 Physical Therapy - Related Services: SPED Ages 0-2		3,000.00
2181 Visually Impaired - Related Services: SPED School Age	4,743.63	1,200.00
2190 Support Services - Other	212,532.33	187,265.00
2210 Improvement of Instruction	660.79	11,570.00
2211 School Improvement		900.00
2212 Instruction and Curriculum Development	996.33	1,200.00
2213 Instructional Staff Training	1,950.05	2,524.00
2214 Implementation of Standards		60.00
2220 Library/Media Services	133,355.67	130,746.00
2223 Audio-Visual Services	357.87	250.00
2230 Instruction-Related Technology	119,616.65	102,750.00
2310 Board of Education	26,866.08	20,000.00
2320 Executive Administration Services	207,283.63	295,000.00
2330 District Legal Services	8,580.64	18,000.00
2410 Office of Principal	292,882.62	350,000.00
2510 Fiscal Services	94,438.83	800.00
2520 Purchasing Services	74,314.74	67,350.00
2530 Printing, Publishing & Duplicating Services	4,192.74	420.00
2560 Public Information Services	450.00	4,080.00
2570 Personnel Services	44,499.56	2,400.00
2580 Administrative Technology Services	252.91	950.00
2590 Central Services	2,611.56	2,000.00
2610 Operation of Buildings	364,296.09	230,665.00
2620 Maintenance of Buildings	132,254.31	160,360.00
2630 Care & Upkeep of Grounds	30,136.97	73,400.00
(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, 2021

	<u>Total</u>	<u>Budget Original & Final</u>
PROGRAMS: (Continued)		
2640 Care & Upkeep of Equipment	\$ 2,912.00	\$ 1,000.00
2650 Vehicle Operation, Maintenance & Purchasing	2,601.18	12,000.00
2660 Security	3,625.63	18,075.00
2670 Safety	4,255.65	6,500.00
2710 Vehicle Operation & Purchasing - Regular Education	101,208.22	142,550.00
2712 Vehicle Operation & Purchasing - School Age SPED	63,665.67	79,000.00
2730 Vehicle Servicing & Maintenance - Regular Education	14,898.32	31,450.00
2732 Vehicle Servicing & Maintenance - School Age SPED	5,385.54	6,000.00
3535 High Ability Learners	3,844.91	3,300.00
3540 State Early Childhood	39,651.43	46,700.00
6200 Title I	53,708.29	54,767.00
6310 Title II Part A	17,256.95	18,820.00
6406 IDEA Preschool (619) Base Allocation	1,524.00	3,000.00
6408 IDEA Part B (611) Base & Enrollment Poverty Allocation Birth Through Age Twenty-One	72,472.00	79,000.00
6412 IDEA Part B Proportionate Share	2,245.00	200.00
6700 Federal Vocational & Applied Technology Education	2,490.54	3,237.00
6968 21st Century Grant	56,562.28	54,976.00
6969 Title IV, Part A	545.12	1,000.00
6990 Other Federal Categorical Programs	5,597.17	
6992 REAP		17,000.00
6996 Elementary & Secondary School Emergency Relief (ESSER)	5,315.39	5,000.00
6997 Elementary & Secondary School Emergency Relief (ESSER II)	143,128.92	6,000.00
Total Disbursements	<u>\$ 5,296,224.37</u>	<u>\$ 5,849,000.00</u>

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, 2021

	<u>Actual</u>	<u>Budget Original & Final</u>
Fund Balance, September 1, 2020	\$ 197,292.54	\$ 197,000.00
Receipts:		
1510 Interest	\$ 318.82	\$ 0.00
Total Funds Available	<u>\$ 197,611.36</u>	<u>\$ 197,000.00</u>
Disbursements:		
2900-700 Property	<u>\$ 84,771.00</u>	<u>\$ 197,000.00</u>
Fund Balance, August 31, 2021	<u>\$ 112,840.36</u>	<u>\$ 0.00</u>
Represented by:		
Cash in Bank	<u>\$ 112,840.36</u>	

**SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA**

**SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
COMPARED TO BUDGET - EMPLOYEE BENEFIT FUND
FOR THE YEAR ENDED AUGUST 31, 2021**

	<u>Actual</u>	<u>Budget Original & Final</u>
Fund Balance, September 1, 2020	\$ 21,488.00	\$ 21,488.00
Receipts:		
5200 Allocation from General Fund	\$ 0.00	\$ 0.00
Total Funds Available	<u>\$ 21,488.00</u>	<u>\$ 21,488.00</u>
Disbursements:		
2900-200 Employee Benefits	<u>\$ 1,958.50</u>	<u>\$ 21,488.00</u>
Fund Balance, August 31, 2021	<u>\$ 19,529.50</u>	<u>\$ 0.00</u>
Represented by:		
Cash in Bank	<u>\$ 19,529.50</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, 2021

	<u>Actual</u>	<u>Budget Original & Final</u>
Fund Balance, September 1, 2020	\$ 69,280.13	\$ 55,000.00
Receipts:		
1510 Interest	\$ 83.60	
1790 Other Activity Income	77,974.37	\$ 70,000.00
Total Receipts	\$ 78,057.97	\$ 70,000.00
Total Funds Available	\$ 147,338.10	\$ 125,000.00
Disbursements:		
2900-610 Supplies	\$ 63,372.54	\$ 125,000.00
Fund Balance, August 31, 2021	<u>\$ 83,965.56</u>	<u>\$ 0.00</u>
Represented by:		
Cash in Bank	<u>\$ 83,965.56</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, 2021

	Actual	Budget Original & Final
Fund Balance, September 1, 2020	\$ 53,225.40	\$ 39,000.00
Receipts:		
1611 Student Lunches		\$ 72,000.00
1620 Non Reimbursable	\$ 25,600.88	
3150 State Reimbursement	1,591.77	1,000.00
4210 Federal Reimbursement	182,483.02	125,000.00
Total Receipts	\$ 209,675.67	\$ 198,000.00
Total Funds Available	\$ 262,901.07	\$ 237,000.00
Disbursements:		
3100-100 Salaries	\$ 64,638.51	\$ 68,000.00
3100-200 Employee Benefits	38,356.95	20,000.00
3100-400 Purchased Property Services	90.00	8,000.00
3100-610 Supplies	5,353.64	12,000.00
3100-630 Food	102,186.33	122,000.00
3100-643 Web Based Software	1,277.09	
3100-700 Equipment	134.29	5,000.00
3100-800 Other		2,000.00
Total Disbursements	\$ 212,036.81	\$ 237,000.00
Fund Balance, August 31, 2021	\$ 50,864.26	\$ 0.00
Represented by:		
Cash in Bank	\$ 50,864.26	

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, 2021

	<u>Actual</u>	<u>Budget Original & Final</u>
Fund Balance, September 1, 2020	\$ 1,230,140.39	\$ 1,251,000.00
Receipts:		
1100 Local Property Taxes	\$ 109.67	
1140 Penalties & Interest on Taxes	55.47	
1510 Interest	1,102.81	\$ 3,000.00
Total Receipts	<u>\$ 1,267.95</u>	<u>\$ 3,000.00</u>
Total Funds Available	<u>\$ 1,231,408.34</u>	<u>\$ 1,254,000.00</u>
Disbursements:		
4200-450 Construction Services	\$ 3,860.50	
4200-710 Site Acquisition and Improvements	74,498.09	
4500-720 Buildings	40,450.24	\$ 1,254,000.00
Total Disbursements	<u>\$ 118,808.83</u>	<u>\$ 1,254,000.00</u>
Fund Balance, August 31, 2021	<u>\$ 1,112,599.51</u>	<u>\$ 0.00</u>
Represented by:		
Cash in Bank	<u>\$ 1,112,599.51</u>	

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, 2021

	<u>Actual</u>	<u>Budget Original & Final</u>
Fund Balance, September 1, 2020	\$ 180.37	\$ 5,500.00
Receipts:		
1990 Other Local Receipts	\$ 59,697.11	\$ 122,500.00
Total Funds Available	\$ 59,877.48	\$ 128,000.00
Disbursements:		
2190-610 Supplies	\$ 57,956.55	\$ 128,000.00
Fund Balance, August 31, 2021	<u>\$ 1,920.93</u>	<u>\$ 0.00</u>
Represented by:		
Cash in Bank	<u>\$ 1,920.93</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, 2021

	<u>Actual</u>	<u>Budget Original & Final</u>
Fund Balance, September 1, 2020	\$ (59.87)	\$ 0.00
Receipts:		
1743 Summer School/Night School Fees	\$ 3,264.87	\$ 5,000.00
Total Funds Available	<u>\$ 3,205.00</u>	<u>\$ 5,000.00</u>
Disbursements:		
1300-100 Salaries	\$ 2,215.50	\$ 4,000.00
1300-200 Employee Benefits	388.32	400.00
2190-400 Purchased Property Services	284.20	300.00
2190-600 Supplies	316.98	300.00
Total Disbursements	<u>\$ 3,205.00</u>	<u>\$ 5,000.00</u>
Fund Balance, August 31, 2021	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Represented by:		
Cash in Bank	<u>\$ 0.00</u>	

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, 2021
(Unaudited)

	Total	Budget Original & Final
<u>1100 Regular Instruction Programs</u>		
Salaries	\$ 1,302,106.71	\$ 1,471,400.27
Employee Benefits	484,287.10	458,300.00
Retirement	91,754.89	108,600.00
Increased Retirement	31,509.21	36,000.00
Purchased Professional/Technical Services	1,232.02	16,600.00
Purchased Property Services	(10.00)	4,500.00
Other Property Services	1,540.00	1,600.00
Supplies	82,260.02	207,609.73
Property		500.00
Other Items	2,726.60	4,300.00
	<u>\$ 1,997,406.55</u>	<u>\$ 2,309,410.00</u>
<u>1190 Early Childhood Educational Programs</u>		
Salaries	\$ 60,750.25	\$ 32,500.00
Employee Benefits	17,885.19	24,590.00
Retirement	4,456.11	5,200.00
Increased Retirement	1,530.26	1,600.00
Supplies	5,698.40	5,100.00
Other Items	10.00	100.00
	<u>\$ 90,330.21</u>	<u>\$ 69,090.00</u>
<u>1200 Special Education Instruction</u>		
Salaries	\$ 347,960.40	\$ 334,500.00
Employee Benefits	97,677.93	102,650.00
Retirement	25,058.93	26,800.00
Increased Retirement	8,605.41	8,400.00
Purchased Professional/Technical Services		700.00
Other Property Services	159,746.83	448,450.00
Supplies	4,025.30	9,000.00
Other Items	5,834.20	200.00
	<u>\$ 648,909.00</u>	<u>\$ 930,700.00</u>
<u>1291 Special Education Instructional Programs - Ages 3-5</u>		
Salaries		\$ 5,500.00
Employee Benefits		1,500.00
Retirement		1,000.00
Increased Retirement		300.00
(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, 2021
(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	\$ 21.98	1,000.00
	<u>\$ 21.98</u>	<u>\$ 14,300.00</u>
<u>1292 Special Education Instructional Programs - Ages 0-2</u>		
Other Property Services	\$ 0.00	\$ 5,000.00
<u>2120 Guidance Services</u>		
Salaries	\$ 71,469.00	\$ 72,000.00
Employee Benefits	21,228.23	20,690.00
Retirement	5,251.26	5,600.00
Increased Retirement	1,803.22	1,800.00
Purchased Professional/Technical Services		45.00
Supplies	1,167.50	400.00
	<u>\$ 100,919.21</u>	<u>\$ 100,535.00</u>
<u>2130 Health Services</u>		
Purchased Professional/Technical Services	\$ 4,600.00	\$ 4,700.00
Supplies	6,028.21	3,000.00
	<u>\$ 10,628.21</u>	<u>\$ 7,700.00</u>
<u>2141 Psychological Services: SPED School Age</u>		
Other Property Services	\$ 9,726.38	\$ 31,000.00
<u>2151 Speech Pathology & Audiology Services: SPED School Age</u>		
Other Property Services	\$ 64,719.35	\$ 61,000.00
<u>2152 Speech Pathology & Audiology Services: SPED Ages 3-5</u>		
Other Property Services	\$ 557.91	\$ 5,000.00
<u>2153 Speech Pathology & Audiology Services: SPED Ages 0-2</u>		
Other Property Services	\$ 131.55	\$ 5,000.00
<u>2161 Occupational Therapy - Related Services: SPED School Age</u>		
Other Property Services	\$ 6,205.42	\$ 31,800.00
<u>2162 Occupational Therapy - Related Services: SPED Ages 3-5</u>		
Other Property Services	\$ 255.91	\$ 10,000.00

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, 2021
(Unaudited)

	<u>Total</u>	<u>Budget Original & Final</u>
<u>2171 Physical Therapy - Related Services: SPED School Age</u> Purchased Professional/Technical Services	\$ 6,244.48	\$ 8,000.00
<u>2172 Physical Therapy - Related Services: SPED Ages 3-5</u> Purchased Professional/Technical Services	\$ 0.00	\$ 4,000.00
<u>2173 Physical Therapy - Related Services: SPED Ages 0-2</u> Purchased Professional/Technical Services	\$ 0.00	\$ 3,000.00
<u>2181 Visually Impaired - Related Services: SPED School Age</u> Other Property Services	\$ 4,743.63	\$ 1,200.00
<u>2190 Support Services - Other</u>		
Salaries	\$ 133,174.14	\$ 119,750.00
Employee Benefits	25,297.78	21,285.00
Retirement	982.49	760.00
Increased Retirement	11,987.20	11,525.00
Purchased Professional/Technical Services	2,101.30	2,700.00
Purchased Property Services		500.00
Other Property Services	4,163.22	1,000.00
Supplies	16,753.35	20,545.00
Other Items	18,072.85	9,200.00
	<u>\$ 212,532.33</u>	<u>\$ 187,265.00</u>
<u>2210 Improvement of Instruction</u>		
Purchased Professional/Technical Services		\$ 6,570.00
Other Property Services		5,000.00
Supplies	\$ 660.79	
	<u>\$ 660.79</u>	<u>\$ 11,570.00</u>
<u>2211 School Improvement</u>		
Other Items	\$ 0.00	\$ 900.00
<u>2212 Instruction and Curriculum Development</u>		
Employee Benefits	\$ 64.84	
Retirement	62.32	
Increased Retirement	21.40	
Purchased Professional/Technical Services	847.77	\$ 1,200.00
	<u>\$ 996.33</u>	<u>\$ 1,200.00</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, 2021
(Unaudited)

	Total	Budget Original & Final
<u>2213 Instructional Staff Training</u>		
Purchased Professional/Technical Services	\$ 1,950.05	\$ 1,520.00
Other Property Services		904.00
Other Items		100.00
	<u>\$ 1,950.05</u>	<u>\$ 2,524.00</u>
<u>2214 Implementation of Standards</u>		
Purchased Professional/Technical Services	\$ 0.00	\$ 60.00
<u>2220 Library/Media Services</u>		
Salaries	\$ 79,833.87	\$ 78,400.00
Employee Benefits	26,896.45	27,900.00
Retirement	5,645.91	6,400.00
Increased Retirement	2,225.25	2,000.00
Other Property Services		700.00
Supplies	18,424.19	15,060.00
Other Items	330.00	286.00
	<u>\$ 133,355.67</u>	<u>\$ 130,746.00</u>
<u>2223 Audio-Visual Services</u>		
Supplies	\$ 357.87	\$ 250.00
<u>2230 Instruction-Related Technology</u>		
Salaries	\$ 65,952.75	\$ 63,370.00
Employee Benefits	14,035.47	14,550.00
Retirement	4,849.36	4,700.00
Increased Retirement	1,665.31	1,600.00
Purchased Professional/Technical Services	10,653.74	3,400.00
Purchased Property Services		100.00
Other Property Services		270.00
Supplies	22,360.02	14,200.00
Other Items	100.00	560.00
	<u>\$ 119,616.65</u>	<u>\$ 102,750.00</u>
<u>2310 Board of Education</u>		
Salaries	\$ 1,000.00	\$ 1,000.00
Employee Benefits	76.47	100.00
Retirement	73.56	100.00
Increased Retirement	25.21	50.00

(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, 2021
(Unaudited)

	Total	Budget Original & Final
<u>2310 Board of Education (Continued)</u>		
Purchased Professional/Technical Services	\$ 8,895.33	\$ 7,055.00
Other Property Services	1,736.99	2,000.00
Supplies	3,859.58	4,160.00
Other Items	11,198.94	5,535.00
	<u>\$ 26,866.08</u>	<u>\$ 20,000.00</u>
 <u>2320 Executive Administration Services</u>		
Salaries	\$ 152,021.63	\$ 210,620.00
Employee Benefits	29,847.83	48,770.00
Retirement	11,047.62	13,300.00
Increased Retirement	3,793.80	4,600.00
Purchased Professional/Technical Services	1,806.83	2,410.00
Purchased Property Services		1,000.00
Other Property Services	1,051.92	910.00
Supplies	6,149.00	12,290.00
Other Items	1,565.00	1,100.00
	<u>\$ 207,283.63</u>	<u>\$ 295,000.00</u>
 <u>2330 District Legal Services</u>		
Legal Services	\$ 8,580.64	\$ 18,000.00
 <u>2410 Office of Principal</u>		
Salaries	\$ 195,205.85	\$ 206,200.00
Employee Benefits	68,319.58	59,300.00
Retirement	14,351.31	40,000.00
Increased Retirement	4,928.34	8,000.00
Purchased Professional/Technical Services	945.31	1,900.00
Other Property Services	979.80	9,200.00
Supplies	4,897.43	23,000.00
Other Items	3,255.00	2,400.00
	<u>\$ 292,882.62</u>	<u>\$ 350,000.00</u>
 <u>2510 Fiscal Services</u>		
Salaries	\$ 57,401.23	
Employee Benefits	21,113.94	
Retirement	4,220.56	
Increased Retirement	1,449.38	
(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, 2021
(Unaudited)

	<u>Total</u>	<u>Budget Original & Final</u>
<u>2510 Fiscal Services (Continued)</u>		
Purchased Professional/Technical Services	\$ 453.27	\$ 800.00
Other Property Services	512.37	
Supplies	8,723.00	
Other Items	565.08	
	<u>\$ 94,438.83</u>	<u>\$ 800.00</u>
<u>2520 Purchasing Services</u>		
Salaries	\$ 38,830.96	\$ 32,500.00
Employee Benefits	10,510.08	9,300.00
Retirement	2,855.18	2,700.00
Increased Retirement	980.50	850.00
Purchased Professional/Technical Services	18.40	
Purchased Property Services	1,269.73	4,700.00
Other Property Services	3,476.71	3,300.00
Supplies	16,373.18	14,000.00
	<u>\$ 74,314.74</u>	<u>\$ 67,350.00</u>
<u>2530 Printing, Publishing & Duplicating Services</u>		
Other Property Services	\$ 4,192.74	\$ 420.00
<u>2560 Public Information Services</u>		
Purchased Professional/Technical Services		\$ 3,000.00
Supplies	\$ 450.00	1,080.00
	<u>\$ 450.00</u>	<u>\$ 4,080.00</u>
<u>2570 Personnel Services</u>		
Purchased Professional/Technical Services	\$ 44,318.56	\$ 900.00
Other Property Services	181.00	1,500.00
	<u>\$ 44,499.56</u>	<u>\$ 2,400.00</u>
<u>2580 Administrative Technology Services</u>		
Other Property Services	\$ 252.91	
Supplies		\$ 950.00
	<u>\$ 252.91</u>	<u>\$ 950.00</u>
<u>2590 Central Services</u>		
Purchased Professional/Technical Services	\$ 2,611.56	\$ 2,000.00
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, 2021
(Unaudited)

	<u>Total</u>	<u>Budget Original & Final</u>
<u>2610 Operation of Buildings</u>		
Salaries	\$ 1,658.35	
Employee Benefits	1,995.79	
Retirement	121.93	
Increased Retirement	41.88	
Purchased Property Services	95,937.36	\$ 112,000.00
Other Property Services	110,914.00	
Supplies	153,378.78	108,000.00
Property		10,500.00
Other Items	248.00	165.00
	<u>\$ 364,296.09</u>	<u>\$ 230,665.00</u>
<u>2620 Maintenance of Buildings</u>		
Salaries	\$ 48,343.87	\$ 65,200.00
Employee Benefits	34,647.41	26,600.00
Retirement	3,533.69	6,000.00
Increased Retirement	1,213.51	1,800.00
Purchased Professional/Technical Services	52.08	100.00
Purchased Property Services	23,803.91	54,660.00
Supplies	14,307.17	1,000.00
Property	6,352.67	5,000.00
	<u>\$ 132,254.31</u>	<u>\$ 160,360.00</u>
<u>2630 Care & Upkeep of Grounds</u>		
Purchased Professional/Technical Services	\$ 2,429.76	\$ 400.00
Purchased Property Services	24,313.02	70,000.00
Supplies	3,394.19	3,000.00
	<u>\$ 30,136.97</u>	<u>\$ 73,400.00</u>
<u>2640 Care & Upkeep of Equipment</u>		
Purchased Property Services	\$ 2,912.00	\$ 1,000.00
<u>2650 Vehicle Operation, Maintenance & Purchasing</u>		
Purchased Property Services	\$ 945.26	\$ 3,800.00
Supplies	1,655.92	2,000.00
Property		6,200.00
	<u>\$ 2,601.18</u>	<u>\$ 12,000.00</u>

See Independent Auditor's Report

SCHOOL DISTRICT NO. 11-0020LYONS, NEBRASKA

SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET-GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2021
(Unaudited)

	<u>Total</u>	<u>Budget Original & Final</u>
<u>2660 Security</u>		
Purchased Professional/Technical Services	\$ 1,685.20	\$ 15,975.00
Purchased Property Services	1,815.81	2,000.00
Supplies	124.62	100.00
	<u>\$ 3,625.63</u>	<u>\$ 18,075.00</u>
<u>2670 Safety</u>		
Purchased Professional/Technical Services	\$ 2,071.30	\$ 3,000.00
Purchased Property Services	1,572.95	3,000.00
Supplies	611.40	500.00
	<u>\$ 4,255.65</u>	<u>\$ 6,500.00</u>
<u>2710 Vehicle Operation & Purchasing - Regular Education</u>		
Salaries	\$ 58,554.30	\$ 78,000.00
Employee Benefits	4,479.64	10,000.00
Retirement	3,146.50	5,000.00
Increased Retirement	1,080.72	1,600.00
Purchased Professional/Technical Services	13,450.67	22,750.00
Supplies	19,749.89	24,500.00
Other Items	746.50	700.00
	<u>\$ 101,208.22</u>	<u>\$ 142,550.00</u>
<u>2712 Vehicle Operation & Purchasing - School Age SPED</u>		
Salaries	\$ 41,863.90	\$ 48,900.00
Employee Benefits	3,202.61	5,000.00
Retirement	2,768.96	5,000.00
Increased Retirement	950.86	1,000.00
Purchased Professional/Technical Services	7,396.78	7,000.00
Other Property Services	2,035.00	5,000.00
Supplies	5,447.56	7,100.00
	<u>\$ 63,665.67</u>	<u>\$ 79,000.00</u>
<u>2730 Vehicle Servicing & Maintenance - Regular Education</u>		
Purchased Property Services	\$ 14,898.32	\$ 31,450.00
<u>2732 Vehicle Servicing & Maintenance - School Age SPED</u>		
Purchased Property Services	\$ 5,385.54	\$ 6,000.00

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, 2021
(Unaudited)

	Total	Budget Original & Final
<u>3535 High Ability Learners</u>		
Supplies	\$ 3,148.41	\$ 2,000.00
Other Items	696.50	1,300.00
	<u>\$ 3,844.91</u>	<u>\$ 3,300.00</u>
<u>3540 State Early Childhood</u>		
Salaries	\$ 25,692.50	\$ 40,000.00
Employee Benefits	11,421.09	5,570.00
Retirement	1,889.10	800.00
Increased Retirement	648.74	330.00
	<u>\$ 39,651.43</u>	<u>\$ 46,700.00</u>
<u>6200 Title I</u>		
Salaries	\$ 36,257.16	\$ 36,267.00
Employee Benefits	13,869.73	13,000.00
Retirement	2,665.90	4,000.00
Increased Retirement	915.50	1,500.00
	<u>\$ 53,708.29</u>	<u>\$ 54,767.00</u>
<u>6310 Title II Part A</u>		
Salaries	\$ 13,014.08	\$ 11,000.00
Employee Benefits	2,943.31	6,020.00
Retirement	1,180.56	1,300.00
Increased Retirement	119.00	500.00
	<u>\$ 17,256.95</u>	<u>\$ 18,820.00</u>
<u>6406 IDEA Preschool (619) Base Allocation</u>		
Other Property Services	\$ 1,524.00	\$ 3,000.00
<u>6408 IDEA Part B (611) Base & Enrollment Poverty Allocation</u> <u>Birth Through Age Twenty-One</u>		
Purchased Professional/Technical Services	\$ 4,581.77	\$ 3,000.00
Other Property Services	67,890.23	76,000.00
	<u>\$ 72,472.00</u>	<u>\$ 79,000.00</u>
<u>6412 IDEA Part B Proportionate Share</u>		
Other Property Services	\$ 2,245.00	\$ 200.00

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, 2021
(Unaudited)

	Total	Budget Original & Final
<u>6700 Federal Vocational & Applied Technology Education</u>		
Supplies	\$ 2,490.54	\$ 3,237.00
<u>6968 21st Century Grant</u>		
Salaries	\$ 30,154.56	\$ 34,300.00
Employee Benefits	2,348.89	6,700.00
Retirement	1,449.77	6,500.00
Increased Retirement	497.79	600.00
Purchased Professional/Technical Services	2,150.00	1,500.00
Other Property Services	14.24	376.00
Supplies	18,947.03	5,000.00
Other Items	1,000.00	
	\$ 56,562.28	\$ 54,976.00
<u>6969 Title IV, Part A</u>		
Supplies	\$ 545.12	\$ 1,000.00
<u>6990 Other Federal Categorical Programs</u>		
Salaries	\$ 4,972.75	
Employee Benefits	338.33	
Retirement	212.96	
Increased Retirement	73.13	
	\$ 5,597.17	\$ 0.00
<u>6992 REAP</u>		
Supplies	\$ 0.00	\$ 17,000.00
<u>6996 Elementary & Secondary School Emergency Relief (ESSER)</u>		
Supplies	\$ 5,315.39	\$ 5,000.00
<u>6997 Elementary & Secondary School Emergency Relief (ESSER II)</u>		
Salaries		\$ 4,000.00
Employee Benefits		1,000.00
Retirement		1,000.00
Supplies	\$ 143,128.92	
	\$ 143,128.92	\$ 6,000.00
Total Disbursements	\$ 5,296,224.37	\$ 5,849,000.00

See Independent Auditor's Report

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF COUNTY TREASURERS' GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2021
(Unaudited)

	Burt County	Cuming County	Thurston County	Total
Fund Balance, September 1, 2020	\$ 760,986.00	\$ 2,431.86	\$ 48,446.94	\$ 811,864.80
Receipts:				
Local Property Taxes	\$ 3,209,774.40	\$ 92,959.29	\$ 256,853.50	\$ 3,559,587.19
Carline Tax	2,278.59			2,278.59
Motor Vehicle Taxes	187,613.30	1,906.59	5,317.35	194,837.24
Penalties & Interest on Taxes	6,071.15	1,056.80	831.69	7,959.64
County Fines and License Fees	13,345.26			13,345.26
Homestead Exemption	50,985.71	218.07	1,553.30	52,757.08
Property Tax Credit	287,209.24	10,046.44	22,686.96	319,942.64
Personal Property Tax Credit		1.78		1.78
Pro-rate Motor Vehicle	4,253.99	212.44	769.15	5,235.58
Total Receipts	\$ 3,761,531.64	\$ 106,401.41	\$ 288,011.95	\$ 4,155,945.00
Total Funds Available	\$ 4,522,517.64	\$ 108,833.27	\$ 336,458.89	\$ 4,967,809.80
Disbursements:				
School Treasurer	\$ 3,733,291.36	\$ 97,193.99	\$ 301,056.51	\$ 4,131,541.86
Fund Balance, August 31, 2021	\$ 789,226.28	\$ 11,639.28	\$ 35,402.38	\$ 836,267.94

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF COUNTY TREASURERS' SPECIAL BUILDING FUND
FOR THE YEAR ENDED AUGUST 31, 2021
(Unaudited)

	<u>Burt County</u>	<u>Cuming County</u>	<u>Thurston County</u>	<u>Total</u>
Fund Balance, September 1, 2020	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Receipts:				
Local Property Taxes	\$ 105.25		\$ 4.42	\$ 109.67
Penalties & Interest on Taxes	54.46		1.01	55.47
Total Receipts	\$ 159.71	\$ 0.00	\$ 5.43	\$ 165.14
Total Funds Available	\$ 159.71	\$ 0.00	\$ 5.43	\$ 165.14
Disbursements:				
School Treasurer	\$ 159.71	\$ 0.00	\$ 5.43	\$ 165.14
Fund Balance, August 31, 2021	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

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

October 21, 2021

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, 2021, 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 21, 2021. 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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 have not been 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

School District No. 11-0020's response to the finding identified in our audit is 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.

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

Purpose of this Report

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

Page 3

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

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

RWA: klz

Romans, Wiemer & Associates, CPA's, P.C.
1910 N Lincoln Avenue
York, Nebraska 68467

This representation letter is provided in connection with your audit of the financial statements of School District No. 11-0020, of Lyons, Nebraska, which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of August 31, 2021, and the respective changes in financial position, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance 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).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of October 21, 2021, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in terms of the audit engagement letter dated August 11, 2021, including our responsibility for the preparation and fair presentation of the financial statements in accordance 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 and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity 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 and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.

3. We acknowledge our responsibility 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.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates including those measured at fair value, are reasonable.
6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of 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.
7. Adjustments or disclosures have been made for all events, including instances of noncompliance subsequent to the date of the financial statements and for which 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 would require adjustment to or disclosure in the financial statements.
8. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.
9. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance 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.
10. Guarantees, whether written or oral, under which the School District No. 11-0020, of Lyons, Nebraska is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.

- c. Unrestricted access to persons within the School District from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the Board of Education or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14. We have no knowledge of any fraud or suspected fraud that affects the School District and involves:
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statements.
- 15. We have no knowledge of any allegations of fraud or suspected fraud affecting the School District's financial statements communicated by employees, former employees, regulators, or others.
- 16. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 17. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18. We have disclosed to you the names of the School District's related parties and all the related party relationships and transactions, including any side agreements.

Government-specific

- 19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20. We have a process to track the status of audit findings and recommendations.
- 21. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

22. We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit
23. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
24. The School District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, fund balance or net position.
25. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
26. We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws and regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
27. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the modified cash basis financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
28. As part of your audit, you assisted with preparation of the modified cash basis financial statements and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.
29. The School District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
30. The School District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
31. The modified cash basis financial statements include all component units, appropriately present majority equity interest in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
32. The financial statements include all fiduciary activities required by GASBS No. 84.

33. The modified cash basis financial statements properly classify all funds and activities in accordance with GASB Statement No. 34, as amended.
34. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to modified cash basis financial statement users.
35. Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
36. Provisions for uncollectible receivables have been properly identified and recorded.
37. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
38. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
39. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
40. Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
41. We have appropriately disclosed the School District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
42. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
43. With respect to [the Management's Discussion and Analysis and] the Budgetary Comparison Schedules:
 - a. We acknowledge our responsibility for presenting [the Management's Discussion and Analysis and] the Budgetary Comparison Schedules in accordance 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, and we believe [the Management's Discussion and Analysis and] the Budgetary Comparison Schedules, including {its/their} form and content, {are/is}

fairly presented in accordance 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. The methods of measurement and presentation of [the Management's Discussion and Analysis and] the Budgetary Comparison Schedules have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

- b. If [the Management's Discussion and Analysis and] the Budgetary Comparison Schedules {are/is} not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

Signed: Lindsay Beaudette
Title: Superintendent
Date: October 21, 2021

Signed: Beth Doherty
Title: Business Manager
Date: October 21, 2021

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, 2021

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, 2021. 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 7, 2021. 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 2021. 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 21, 2021.

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

The Board of Education of the Lyons-Decatur School District No. 20 met in regular session on Monday, October 11, 2021, 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; 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. Present were Archer, Bacon, Brehmer, Christiansen, Myers, Petersen, Troutman, and Vlach. The open meetings act rules are posted on the north wall of the library.

Posted Locations: Lyons-Mirror Sun, lyonsdecaturschools.org, front door of the school.

Posted Date: September 30, 2021

Lisa Christiansen opened the meeting at 7:33 p.m.

Superintendent Report: (Miller arrived at 7:34 p.m.) The negotiations committee consisting of Lisa, Jolene, Evan, and Jaime will be coordinating with the LDNE teachers' association to begin the certified staff negotiations for 2022-2023. Our LDNE football numbers for the next two years at the high school level are anticipated to be 20 student-athletes each year and the JH numbers for next year are anticipated to be at 10 student athletes. We have begun conversations on softball for 2022-2023 and are exploring potential options to continue the program. The NASB State Conference is going to be held in Omaha in November.

Principal Report: Staff have been able to participate and attend various professional development workshops this fall including learning walks, Integrating the Arts, Adviser, Special Education, and MTSS. The PK – 6th grade students participated in Fire Prevention Week; some classes were able to visit the Lyons station while others were able to visit the Decatur station. Nebraska Children's Book Author and Illustrator Bruce Arant will be visiting the Elementary on October 18th; he will be working on illustration and writing workshops with all classrooms. PK and Kindergarten went on a field trip to the Harvest Moon Pumpkin Patch on October 7th. LDNE is working with First Northeast Bank of Nebraska in opening a Cougar Branch of the bank. This is an in-school savings program developed by the UNL school of business; the goal is to teach and build economic financial literacy. Congratulations to Samantha Chavira-Prieto on being selected as part of the state of Nebraska's Believers and Achievers for the 2021-2022 school year. Congratulations to the boys Cross Country Team on their 5th consecutive East Husker Conference Championship. The Senior Spotlight presentations will be held October 20th at 5:30 p.m., we will meet at the Center for Rural Affairs Office downtown. The juniors took the ASVAB on October 7th. National FFA will be held October 27th – 30th and first quarter A/B honor roll students will be taking a trip to the pumpkin patch this fall.

Building/Grounds Committee Report: The Building and Grounds Committee met with Architects from Clark & Enersen on September 15th. We discussed the project goals, project scope, potential timeline, the CM@R selection process, potential budget, and bond information. We plan to develop a community group and hold community meetings and building tours to ensure we are able to be transparent with the patrons of LDNE.

It was moved by Jaime Bacon, seconded by Evan Myers, to approve the consent agenda Roll Call. Archer: Aye, Bacon: Aye, Brehmer: Aye, Christiansen: Aye, Miller: Aye, Myers: Aye, Petersen: Aye, Troutman: Aye, Vlach: Aye
Aye: 9, Nay: 0

It was moved by Jaime Bacon, seconded by Leah Miller, to approve board policies 1001, 1002, and 1003, with delayed implementation until July 2022. Roll Call. Archer: Aye, Bacon: Aye, Brehmer: Aye, Christiansen: Aye, Miller: Aye, Myers: Aye, Petersen: Aye, Troutman: Aye, Vlach: Aye
Aye: 9, Nay: 0

Future Meeting Dates:

Building/Grounds Committee - Wednesday, October 27th at 6:30 p.m. and Wednesday, November 3rd at 5:30 p.m.

The next regular board meeting will be November 8, 2021 at 7:30 p.m.

Meeting closed at 8:11 pm.

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 29, 2021

Cash Balance on September 30, 2021 \$ (4,178.17)

Receipts for October 2021

Burt County	\$ 243,652.98
Other County	\$ 39,979.28
ESU #2 - Arts Grant/Cult. Connection	\$ 539.16
Computer repairs	\$ 135.00
State Aid	\$ 3,165.00
Sale of BB Court-Decatur	\$ 6,901.50
Interest	\$ 0.04

Total Receipts \$ 294,372.96

Account Transfers \$ 200,000.00

Disbursements \$ 490,778.21

Cash Balance as of October 29, 2021 -583.42

Outstanding Checks/deposits \$ 2,524.19

Ending Bank Balance as of October 29, 2021 \$ 1,940.77

SAVINGS BALANCE Beginning: \$1,678,922.96 ENDIING BALANCE \$1,479,179.11

Beth Doht

Treasurer

COMBINED ACCOUNT BALANCES
Depreciation, Employee Benefit Fund, Special Building, and Student Fee Fund
As of October 29, 2021

DEPRECIATION FUND

Balance \$112,854.82

EMPLOYEE BENEFIT FUND

Balance \$19,529.50

SPECIAL BUILDING FUND

Balance \$1,109,950.38

STUDENT FEE FUND

Balance \$0

TOTAL OF COMBINED ACCOUNTS \$1,242,334.70

GENERAL REIMBURSEMENT FUND

Checking account \$3425.80

ACTIVITY FUND

Balance \$78,110.59

COOPERATIVE FUND

Balance \$415.00

Treasurer's Report
LUNCH FUND
At the close of Business October 29, 2021

Cash Balance September 30, 2021	\$28,515.45
Receipts for October	\$46,270.57
Disbursements for October	\$30,598.59
Cash Balance October 29, 2021	\$44,187.43
Ending Bank Balance October 29, 2021	\$44,187.43

Expenditures for November

Payroll	\$12,345.27
Accounts Payable	\$14,160.95
Total	\$26,473.12

Check #	Vendor Name	Invoice	Description	Amount
Checking	1			
Checking	1 Fund: 01	GENERAL FUND		
25787	ALITZ, MASON	20211011ALITZ	FEED THE CATS SEMINAR	250.00
			Vendor Total:	250.00
25788	AMAZON	20210914CR	CR INVOICE-SANITIZER DISPENSER	(139.95)
25788	AMAZON	20210923CR	LIGHT FILTERS RETURNED	(17.00)
25788	AMAZON	444765466399	HDMI TO VGA CABLE	21.48
25788	AMAZON	467877836963	FLOOR SCRUB BRUSH	27.98
25788	AMAZON	588985797778	PAWS SUPPLIES	36.99
25788	AMAZON	743933785597	PAWS SUPPLIES	203.93
25788	AMAZON	745456835864	745456835864	53.88
25788	AMAZON	766453548749	PALETTE PAPER-PAWS	21.89
25788	AMAZON	848686353854	SCIENCE SUPPLIES-PT	28.91
25788	AMAZON	858859583663	LIBRARY BOOK	15.34
25788	AMAZON	859599777487	PAWS SUPPLIES	1,129.76
25788	AMAZON	938789778495	CHEMISTRY TEXTBOOK	53.80
25788	AMAZON	999455853334	LIBRARY BOOKS	38.27
			Vendor Total:	1,475.28
25789	AMERICAN BROADBAND CABLE	20211101AMBR	PHONE CHARGES OAD	253.85
			Vendor Total:	253.85
25790	APPEARA	0691370	SUPPLIES	141.02
			Vendor Total:	141.02
25791	ASI	167157	SECURITY MONITORING	75.00
			Vendor Total:	75.00
25792	BEAUDETTE, LINDSEY	20211025BEAU	MILEAGE	217.28
			Vendor Total:	217.28
25793	CHRISTENSEN ELECTRIC LLC	4590	SERVICE CALL-KITCHEN,LIFE SKILLS	212.91
25793	CHRISTENSEN ELECTRIC LLC	4615	SERVICE CALL-TOGGLE SWITCH	95.96
			Vendor Total:	308.87
25794	CLASSIC CLEAN CARWASH	20210930CLAS	VAN WASHES S	32.00
			Vendor Total:	32.00
25795	CNA AUTO SERVICES	63754	CHEVY SERVICE	52.91
25795	CNA AUTO SERVICES	63805	BLUE MINI-SERVICE	95.13
25795	CNA AUTO SERVICES	63806	SILVER MINI SERVICE	106.87
25795	CNA AUTO SERVICES	63815	ANTIFREEZE	15.64
25795	CNA AUTO SERVICES	63831	BUS 15 MIRROR BRACKET	303.75
25795	CNA AUTO SERVICES	63909	GRAY VAN SERVICE	97.63
25795	CNA AUTO SERVICES	63912	GRAY VAN-SERVICE	56.62
25795	CNA AUTO SERVICES	63915	BUS 15 DIESEL FLUID	25.96
25795	CNA AUTO SERVICES	63942	BUS 20 BULB/FLUID	28.32
			Vendor Total:	782.83
25796	COMFORT INN	20211022COMF	STATE XC ROOMS ORT	259.90
			Vendor Total:	259.90
25797	CRISIS & TRAUMA RESOURCE INSTITUTE	350960	CRISIS RESPONSE PLANNING	185.17
			Vendor Total:	185.17
25798	DAS STATE ACCTG-CENTRAL FINANCE	1288231	ERATE	2,154.82
			Vendor Total:	2,154.82
25799	DECATUR ROCK	5224	PARKING LOT ROCK	1,401.56
			Vendor Total:	1,401.56
25800	DIDAX, INC	159369.2	DOT DICE-1ST GR	12.50
			Vendor Total:	12.50
25801	DIGITAL DOT SYSTEMS, INC.	31687	REPAIR COMPUTER DISPLAY	505.00

Check #	Vendor Name	Invoice	Description	Amount
25801	DIGITAL DOT SYSTEMS, INC.	31688	REPAIR COMPUTER DISPLAY	505.00
25801	DIGITAL DOT SYSTEMS, INC.	31689	REPLACE DISPLAY	505.00
				Vendor Total: 1,515.00
25802	DOHT, ELIZABETH	20211031DOHT	MILEAGE/SUPPLIES	98.38
				Vendor Total: 98.38
25803	EDUCATIONAL DESIGN SOLUTIONS	9410	LEXIA STUDENT LICENSES-ESSRS	2,200.00
				Vendor Total: 2,200.00
25804	EDUCATIONAL SERVICE UNIT #2	CPI9172021	CPI REFRESHER	160.00
25804	EDUCATIONAL SERVICE UNIT #2	PD093020214	LEADERSHIP WALKS	25.00
25804	EDUCATIONAL SERVICE UNIT #2	SUBHUB 21-OCT2	SUBHUB	560.00
25804	EDUCATIONAL SERVICE UNIT #2	TECH100620214	MICROSOFT LICENSING	1,483.16
				Vendor Total: 2,228.16
25805	ESU COORDINATING COUNCIL	PS00000035	POWERSCHOOL MEMBERSHIP	6,000.00
				Vendor Total: 6,000.00
25806	FIRST NATIONAL BANK OMAHA	20211031FNBO	GOOGLE VOICE/GAS	44.58
				Vendor Total: 44.58
25807	FRANCISCAN HEALTHCARE	20211031FRAN S	PT SERVICES	1,285.67
				Vendor Total: 1,285.67
25808	GENERAL REIMBURSEMENT FUND	20211031GENR EIM	STATE XC EXP, PAWS FIELD TRIP, RUSS KOCH	2,820.04
				Vendor Total: 2,820.04
25809	GOPHER	IN100506	GYM FLOOR TAPE	123.09
				Vendor Total: 123.09
25810	HOME DEPOT PRO, THE	644478349	DUST MOP	15.45
25810	HOME DEPOT PRO, THE	647597533	WET FLOOR SIGNS	34.70
				Vendor Total: 50.15
25811	HOSCH, STEVEN	2021	TRAVEL EXP	57.94
				Vendor Total: 57.94
25812	J W PEPPER & SONS, INC	363671047	MUSIC	61.99
25812	J W PEPPER & SONS, INC	363674925	MUSIC	55.00
25812	J W PEPPER & SONS, INC	363675356	CHOIR MUSIC	45.99
				Vendor Total: 162.98
25813	JENSEN PLUMBING & HEATING	20210929JENS	REPAIR STOOL	126.51
				Vendor Total: 126.51
25814	KB'S MINI MART, INC.	20211101KBS	GAS/FUEL/SUPPLIES	3,889.09
				Vendor Total: 3,889.09
25815	KNAAK, BRUCE	20211031KNAAK	MILEAGE	62.72
				Vendor Total: 62.72
25816	LAKESHORE LEARNING MATERIALS	239539101421	CASSETTE PLAYER/HEADPHONES	171.34
				Vendor Total: 171.34
25817	LIFE TECHNOLOGIES	80133866	SCIENCE SUPPLIES-PT	410.83
				Vendor Total: 410.83
25818	LIFE TRACK SERVICES	29607	POST GRAD SURVEYS	147.00
				Vendor Total: 147.00
25819	LITERACY RESOURCES, LLC	169266	PK CURRICULUM ESSRS	367.16
				Vendor Total: 367.16
25820	LYONS MIRROR SUN	201423	NOTICES	65.47
25820	LYONS MIRROR SUN	201544	NOTICES	12.60
				Vendor Total: 78.07
25821	LYONS SAVEMORE MARKET	20211101SAVE	SUPPLIES	27.86
				Vendor Total: 27.86
25822	MATHESON TRI-GAS, INC	51870307	SUPPLIES	408.66
				Vendor Total: 408.66

Check #	Vendor Name	Invoice	Description	Amount
25823	MCGRAW-HILL SCHOOL EDUCATION LLC	118575789001	READING MASTERY-ESSRS III	2,025.39
25823	MCGRAW-HILL SCHOOL EDUCATION LLC	119937974001	HEALTH SCIENCE TEXTBOOKS	2,119.45
25823	MCGRAW-HILL SCHOOL EDUCATION LLC	CR1202978440 01	RETURN READING MASTERY	(2,025.39)
			Vendor Total:	2,119.45
25824	MOSYLE MANAGER	2133910	DEVICE LICENSES	5.50
			Vendor Total:	5.50
25825	MYSTERY SCIENCE	SP-7234	PAWS - VIRTUAL CURRICULUM	249.00
			Vendor Total:	249.00
25826	N A S B	INV-09151- XOT4P1	STATE EDUCATION CONFERENCE	1,096.00
			Vendor Total:	1,096.00
25827	N C S A	69580	SCHOOL SAFETY SUMMIT - LB	115.00
			Vendor Total:	115.00
25828	NEBRASKA SAFETY CENTER	57-9083	2 HR INSERVICE	250.00
			Vendor Total:	250.00
25829	NEBRASKA.GOV	6556486	DRIVERS LIC CHECK	7.50
			Vendor Total:	7.50
25830	OAKLAND LUMBER LLC	2245 2389	DOOR AND SUPPLIES	1,461.81
			Vendor Total:	1,461.81
25831	OFFICE NET	965457-0	LAMINATING FILM	342.94
			Vendor Total:	342.94
25832	OMAHA WORLD-HERALD NEWSPAPERS IN EDUCATION	20211008OWH	NEWSPAPERS IN ED	313.50
			Vendor Total:	313.50
25833	ONE SOURCE	PLUS1726- 20211031	BACKGROUND CHECK	33.00
			Vendor Total:	33.00
25834	OPC DIRECT.	1065173	PAPER TOWELS	327.40
			Vendor Total:	327.40
25835	OWEN, BRITTNIE	20211021OWEN	MILEAGE	127.68
			Vendor Total:	127.68
25836	PITNEY BOWES INC	20210930PITN EY	POSTAGE	300.00
			Vendor Total:	300.00
25837	PLUNKETT'S PEST CONTROL	7291207	PEST CONTROL	51.88
			Vendor Total:	51.88
25838	PROQUEST	70682179	CULTUREGRAMS	685.57
			Vendor Total:	685.57
25839	QUILL CORPORATION	20147042	TONER CARTRIDGE	88.99
25839	QUILL CORPORATION	20280423	TONER	121.99
			Vendor Total:	210.98
25840	READ NATURALLY	250559	READ LIVE SUBSCRIPTION	82.50
			Vendor Total:	82.50
25841	REALLY GOOD STUFF	7797632	WORD TRACKER	16.94
			Vendor Total:	16.94
25842	S&S LAWN CARE, LLC	7224	FALL LAWN APPLICATION	800.00
			Vendor Total:	800.00
25843	SCHOOL NURSE SUPPLY	860103-IIN	NURSE SUPPLIES	199.67
			Vendor Total:	199.67
25844	SIOUX CITY MERCY MEDICAL CLINIC - PP	20210907MERC Y	DRIVING PHYSICALS- AS, SP	100.00
			Vendor Total:	100.00
25845	STEINY'S GENERAL STORE	20211101STEI NYS	SUPPLIES	237.74
			Vendor Total:	237.74
25846	TOTTEN, BRENDA	20211005TOTT EN	MILEAGE	75.04

Check #	Vendor Name	Invoice	Description	Amount
			Vendor Total:	75.04
25847	US BANK EQUIPMENT FINANCE	456471853	COPIER LEASE	415.79
			Vendor Total:	415.79
25848	VOSS LIGHTING	10207619-00	EMERGENCY LIGHT	35.38
			Vendor Total:	35.38
25849	WASTE CONNECTIONS OF NE, INC.	6090603	TRASH REMOVAL	481.00
			Vendor Total:	481.00
25850	WINNELSON	366356 02	URIINAL PARTITIONS	1,074.32
25850	WINNELSON	367971 01	PLUMBING SUPPLIES	134.55
			Vendor Total:	1,208.87
			Fund Total:	41,175.45
			Checking Account Total:	41,175.45

Checking 2

Check #	Vendor Name	Invoice	Description	Amount
			Vendor Total:	8,655.29
1161	HOMETOWN STRUCTURES	3121	SIDEWALKS	8,655.29
			Vendor Total:	8,655.29
			Fund Total:	8,655.29
			Checking Account Total:	8,655.29

Checking 6

Check #	Vendor Name	Invoice	Description	Amount
			Vendor Total:	91.93
9425	AMAZON	566639475679	SUPPLIES	91.93
			Vendor Total:	91.93
9426	CASH-WA DISTRIBUTING	13109354	FOOD	1,228.51
9426	CASH-WA DISTRIBUTING	13119029	FOOD	477.13
9426	CASH-WA DISTRIBUTING	13128449	FOOD	569.58
9426	CASH-WA DISTRIBUTING	13138058	FOOD	623.10
9426	CASH-WA DISTRIBUTING	CM3128435	FOOD	(44.63)
			Vendor Total:	2,853.69
9427	HILAND DAIRY FOODS COMPANY LLC	0443331	FOOD	391.02
9427	HILAND DAIRY FOODS COMPANY LLC	0443378	FOOD	286.20
9427	HILAND DAIRY FOODS COMPANY LLC	0443433	FOOD	293.03
9427	HILAND DAIRY FOODS COMPANY LLC	0443434	FOOD	12.00
9427	HILAND DAIRY FOODS COMPANY LLC	0443495	FOOD	316.06
9427	HILAND DAIRY FOODS COMPANY LLC	0443552	FOOD	429.91
9427	HILAND DAIRY FOODS COMPANY LLC	0443604	FOOD	100.13
9427	HILAND DAIRY FOODS COMPANY LLC	0443657	FOOD	396.58
9427	HILAND DAIRY FOODS COMPANY LLC	0443707	FOOD	266.96
			Vendor Total:	2,491.89
9428	HOBART SALES AND SERVICE	OC92449	SERVICE	244.75
			Vendor Total:	244.75
9429	LYONS SAVEMORE MARKET	20211101LYSA VELF	SUPPLIES	1,037.16
			Vendor Total:	1,037.16
9430	RICHARDS, TONI	20211001RICH	REFUND RETIREMENT	33.10
			Vendor Total:	33.10
9431	SYSCO FOOD SERVICES	361925546	FOOD	2,186.04
9431	SYSCO FOOD SERVICES	361925548	FOOD	74.01
9431	SYSCO FOOD SERVICES	361936704	FOOD	2,243.27
9431	SYSCO FOOD SERVICES	361947401	FOOD	1,597.04
9431	SYSCO FOOD SERVICES	361958949	FOOD	1,308.07
			Vendor Total:	7,408.43
			Fund Total:	14,160.95
			Checking Account Total:	14,160.95

Net Payroll	\$175,398.99
Employee Deductions	80,066.91
District SS/Medicare	19,129.53
District Health/Life/HSA	60,021.80
District Retirement	<u>23,824.48</u>
PAYROLL	\$358,441.71
ACCOUNTS PAYABLE	<u>\$ 41,175.45</u>
TOTAL GENERAL FUND EXPENDITURES	\$399,617.16
SPECIAL BUILDING EXPENSES	\$ 8,655.29
LUNCH FUND	\$14,160.95

Secretary, Board of Education

ATTEST:

President, Board of Education

KAREN A. HAASE
STEVE WILLIAMS
BOBBY TRUHE



COADY H. PRUETT
JORDAN JOHNSON
SHARI RUSSELL, Paralegal

M E M O R A N D U M

We have attached the 2000 series policies that deal with Board Issues.

Policy 2001. Role of the Board of Education. This policy outlines the board's role which is (1) to establish a mission, goals, and policies; (2) to establish and maintain school facilities; (3) to select a superintendent; (4) to adopt a fiscally responsible budget; and (5) to evaluate programs.

Policy 2002. Organization of the Board, Board Officers, Committees, and Check Signing. This policy establishes the organization and functions of the various board members, including which officers must be board members (president and vice president) and which officers can be non-board members (secretary and treasurer).

The Nebraska State Auditor's Office has taken the position that the board secretary and president must personally sign all checks. We have school district clients who are engaged in serious disagreements with the auditor on this issue, based on section 79-575 of the Nebraska statutes which states:

The secretary of a school district shall draw and sign all orders upon the treasurer for all money to be disbursed by the district and all warrants upon the county treasurer for money raised for district purposes or apportioned to the district by the county treasurer and shall present the same to the president to be countersigned. No warrant, check, or other instrument drawn upon bank depository funds of the district shall be issued until so countersigned. No warrant, check, or other instrument drawn upon bank depository funds of the district shall be countersigned by the president until the amount for which it is drawn is written upon its face. Facsimile signatures of board members may be used, and a person or persons delegated by the board may sign and validate all warrants, checks, and other instruments drawn upon bank depository funds of the district.

The board president and secretary do not sign all checks in most, if not all, ESUs and school districts. Therefore, we suspect that the Auditor may continue to raise this issue as his office audits educational entities. Our recommendation is to rely on the plain reading of the statute and on long-accepted practice in Nebraska school districts, and we have included that authority within this section of the policy.

The policy addresses voting on the various officer roles, including what happens in the event no board member is elected to serve due to board splits, failure of a nominee to obtain a "second," and failure of any member to volunteer to serve. You will have to select between two options for ties between two members.

The policy also addresses board vacancies and states that the January meeting will be used as the meeting for selecting officers and addressing other board organization items.

Finally, under the Committees section, we have listed the statutory required Committee on Americanism. Be sure to form the committee at the beginning of each school year.

Policy 2003. Development and Education of Board Members. This policy discusses board member orientation, training, and continuing education.

Policy 2004. Oath of Office. Nebraska state law does not technically require school districts other than Class VI school districts to administer the oath. However, we know many schools do administer the oath. For those districts who want to require the oath, you should understand the risks. Certain aspects of the oath are almost certainly unconstitutional. For that reason, our policy is written as a permissive oath. Board members wanting to take it in oral or written form can do so. Board members who do not want to take it are not required to do so.

Policy 2005. Conflict of Interest. Policy 2005 addresses conflicts of interest for board members, including board members' obligations under the Political Accountability and Disclosure Act. Board members should carefully review this policy, particularly if they are married to a school district employee or if they do any business with the district.

Nebraska state statute prohibits a school board member from being employed as a teacher by the district in which he or she serves on the board. See NEB. REV. STAT. § 79-544. This prohibition would include serving as an administrator, school nurse, or any other position which requires a certificate

from the Nebraska Department of Education. Because we have a freestanding policy regarding employment of board members, we have simply inserted a cross-reference to that policy here.

Policy 2006. Complaint Procedure. This policy outlines the general complaint procedure for all district patrons and staff, including board members, unless another policy or contract such as a collective bargaining agreement applies a separate grievance procedure.

It is important to note that we have combined several required complaint procedures into this general complaint procedure policy, such as Section 504 (prohibiting disability discrimination) and Title IX (prohibiting sex discrimination). Our hope is that having one complaint procedure will make it much easier to follow the correct steps in each complaint, regardless of the nature of the complaint. We have included a reference to the Office of Civil Rights, as well, which is required by many of these federal laws.

We often suggest that board members keep extra copies of this policy readily available to provide to patrons who contact you to lodge general complaints about teachers, coaches, or administrators. Board members should be very familiar and comfortable with this policy and attempt to follow it with fidelity in all cases.

Policy 2007. Reimbursement and Miscellaneous Expenditures. The policy permits district staff and board members to seek reimbursement for attending continuing education, training, and development activities, provided such expenses are permitted by law. This policy will be useful for school districts explaining to the State Auditor why such reimbursements were paid.

The Nebraska Political Subdivision Miscellaneous Expenditures Act allows the board to award a "plaque, certificate of achievement, or item of value" to employees, board members, or volunteers. However, the board must set a dollar limit on the value of the award. We have set the value at \$100 – you may change it to reflect your board's practice. However, you may not change the amount more than once in any twelve-month period.

Finally, the last provision states that recognition dinners will be limited to a \$50 per person cost, which comes directly from state statute. You cannot increase this number.

Policy 2008. Open Meetings. With rare exception, the Open Meetings Act requires school districts to publish notice of its meetings in a newspaper of general circulation within the district's jurisdiction and, if

available, on the newspaper's website. School districts that do not have a newspaper of general circulation within the boundaries of the school district must give notice by a method designated by the school board. This policy contains those two options. However, we strongly encourage you to contact us before choosing Option B to ensure that you truly do not have a newspaper of general circulation within your school district.

Policy 2009. Public Participation at Board Meetings. This policy covers public comment and participation at board meetings, including public comment and board materials available to patrons attending meetings. The Nebraska Open Meetings Act specifically provides that boards are not required to allow for public comment at every meeting. The Attorney General suggests that boards allow a time for public comment at least four times per year. We prefer to have our policies set for minimum requirements so that boards have the most possible flexibility. Therefore, you may adopt this policy as it is, even if you allow for public comment more frequently.

We have also attached a sheet of instructions for members of the public who wish to speak for your use during public comment at board meetings. The rules sheet sets forth limits on the time for public comment and sets some other general rules. You should review this document and revise it to reflect your practice. You should then have extra copies of this document available at meetings where you will allow the public to comment.

Policy 2010. Preparation for Board Meetings. This policy sets out the general way that your board prepares for its meetings. In our experience, the vast majority of schools have the superintendent set the agenda in consultation with the board president. If that is not the way your board prepares its agendas, please contact us so that we can revise this policy to reflect your practice. This policy also makes it clear that members of the public have no entitlement to be placed on the agenda. You should refer angry callers who demand to be placed on the board's next meeting agenda to this policy, and politely invite them to speak the next time your board has scheduled public comment.

Policy 2011. Membership in Organizations. This policy simply states that the board may hold memberships in various organizations. This policy is useful in answering questions from the state auditor or patrons about why you are paying membership dues in organizations such as the Nebraska Rural Community Schools Association, the Nebraska School Boards Association, or the National Association of School Boards. Some boards add a list of approved organizations to this policy annually or on an as-needed basis, as well. You are not required to list all of the organizations of which the board is a member, but you can do so.

Policy 2012. Code of Ethics. We have drafted this policy based on input from numerous calls and questions from frustrated board members, administrators, and patrons. This policy attempts to capture what we believe it means to be a healthy, productive board of education. The board should carefully review this policy to be sure that this is consistent with its beliefs and practices. Once the board has adopted its code of ethics, you should review it frequently and include it in new board member training to remind both new and incumbent board members of the ethical obligations they have placed upon themselves. Candidates for the board should be provided with a copy of this policy after they file for office and new board members should be reminded of this policy after they are elected.

Policy 2013. Violation of Board Ethics. Unfortunately, there is very little legally that a board can do to impose consequences on one of its members who violates the code of ethics. We urge board members to use their personal relationships and shared cultural expectations to enforce the code of ethics informally. We do occasionally have board contact us for guidance on more formal methods to use in communicating to a board member and/or to the community that a breach of ethics has occurred. This policy sets out the steps that a board could take in those instances.

Boardsmanship training is one of the most urgent needs that we see in Nebraska school districts. We have worked with many boards on an individualized basis to address specific needs in addition to general Boardsmanship issues. We encourage boards who are struggling with ethical breaches to obtain additional training before resorting to the strategies outlined in this policy.

Policy 2014. Relationship with District Legal Counsel. This policy gives the superintendent and the board president the authority to contact the district's legal counsel and to give permission for others to contact legal counsel. A few boards have been unpleasantly surprised when they received a bill for legal advice from an attorney who was contacted by an individual board member without permission. This policy provides that any board member who contacts the district legal counsel without board approval may be personally responsible for any legal fees incurred as a result of the unapproved contact. Our general practice is to politely decline to speak to any member of the board who does not have the authority to speak with us. This provision can be a powerful incentive for an unscrupulous board member to be honest about having permission to speak with legal counsel.

The policy also clarifies that legal counsel serve at the pleasure of the board, and the board may choose to designate one or more law

firms/attorneys to act as district legal counsel. "Choosing" a law firm is not a legal requirement, but we do find that many boards "choose" one or more legal counsel and reaffirm that decision annually. While Nebraska law does permit boards to use attorneys for legal needs, you are not required to pick only one and formally choose at a certain meeting each year. For example, if your board uses KSB and a local attorney on some issues, it is perfectly permissible to authorize the superintendent to contact either on an as-needed basis, without designating only one.

Policy 2015. Student Member of the Board. For those boards who have a student member, this policy authorizes the practice and provides guidelines for the student member's participation. Note that the policy states the decision will be made at the board's regular "May" meeting or "any other meeting" as determined by the board. You should change this to reflect your practice. This policy is not required, so if you do not allow student members, you could simply elect not to pass this policy as part of your policy manual or could change it to say the board does not authorize student members. We would be happy to help with any changes you'd like to make.

Policy 2016: Participation in Insurance Program by Board Members. School board members are statutorily allowed to participate in the school district's health and life insurance coverages, provided that the board members are required to pay the entire premium. If the board permits its members to participate in the insurance coverage, it must report at least quarterly at a board meeting the board members who have elected to obtain the coverage.

Policy 2017. Indemnification and Liability Insurance. Under Nebraska statute section 79-516, a school board can provide liability insurance and indemnify board members, employees, and agents of the school in the event they become involved in a legal proceeding. This includes lawsuits, but also things like administrative proceedings and even "investigations." This policy is designed to serve as a reminder of this authority but also to make clear the board, and the superintendent in cases involving procurement of legal services within the superintendent's existing authority, can provide for things like attorney fees, expenses, damages, and others relating to nearly any type of legal proceeding or investigation.

2001 Role of the Board of Education

The board of education (board) is charged by the Legislature with the duty of providing public elementary and secondary education to the citizens of the district. The Legislature has also created the State Board of Education and the State Department of Education, and has delegated certain regulatory and advisory functions to them. The board is responsible to these agencies as specified by law.

The board's primary duties are: (1) to establish a mission, goals, and policies; (2) to establish and maintain school facilities; (3) to select a superintendent; (4) to adopt a fiscally responsible budget; and (5) to evaluate programs.

1. Establishment of Mission, Goals and Policies

The board shall concern itself with broad questions of mission, goals and policy, rather than administrative details. The application of policies is an administrative task to be performed by the superintendent of schools and his or her administrative staff, who shall be held responsible for the effective administration and supervision of the entire school district.

2. Establishment and Maintenance of School Facilities and Other Resources

The board is the legal agency through which the community works to provide the physical facilities, curriculum, instructional supplies and staff to enable the district's mission and objectives to be carried out. The board will establish and maintain school facilities necessary to educate the students of the district.

3. Selection of the Superintendent of Schools

The board will employ a superintendent of schools as the chief executive to whom it will delegate the administration of the school program. As the chief administrator for the board, the superintendent will implement board policies and supervise the day-to-day operation of the school system. The superintendent will keep the board informed of the implementation of the plans and policies, and will recommend changes to policies as necessary. The superintendent will furnish educational leadership to the board, the school staff, and the community.

4. Fiscally Responsible Budget

The board will annually adopt a fiscally responsible budget that will permit the district to accomplish its goals and objectives. The management of the financial program and the development of the proposed budget for the district is delegated to the superintendent.

The board will work for adequate and dependable financial support of the public schools, promotion of effective and efficient organization, and administration of the district.

5. Evaluation of Program

The board will evaluate, or cause to be evaluated, the progress and results of the educational program on a continuous basis. In making these evaluations, the board will seek and give appropriate weight to the superintendent's analysis and recommendations.

Adopted on: July 11, 2022

Revised on: _____

Reviewed on: _____

2002
Organization of the Board, Board Officers, Check Signing, and
Committees

1. Membership, Term and Election

- a. The Board of Education shall be comprised of nine members who will be elected at large.
- b. Those who wish to serve on the board shall file, be elected, and serve terms of office on the board according to law.

2. Internal Organization and Officers

a. President

- i. At the regular January meeting, the board shall elect from among its members a president who shall serve in that capacity for one year.
- ii. The president shall preside at all board meetings, and shall perform such other duties as may be prescribed by law or by action of the board.

b. Vice President

- i. At the regular January meeting, the board shall elect from among its members a vice president who shall serve in that capacity for one year.
- ii. The vice president shall preside in the absence of the president, and shall perform such other duties as are assigned by the board.

c. Secretary

- i. At the regular January meeting, the board shall elect a secretary who need not be a member of the board. The secretary shall serve in that capacity for one year. If the secretary is a member of the board, an assistant secretary may be named and his or her duties and compensation set by the board.

- ii. The secretary shall see that an accurate record of the proceedings of the board is kept, that a copy of the proceedings is provided to each board member and to the superintendent, and that a concise summary of each month's meeting is published along with a list of all approved claims. The secretary shall perform such other duties as are prescribed by law and assigned by the board.

d. Treasurer

- i. At the regular January meeting, the board shall elect, employ, or appoint a treasurer who need not be a member of the board if permitted by law. The treasurer shall serve in that capacity for one year, unless the board designates a longer term for the treasurer.
- ii. The treasurer may be designated to sign checks and certain other documents. The treasurer is the custodian of the monies of the district.
- iii. The treasurer shall give bond or equivalent insurance coverage payable to the district as prescribed by law with the cost of the bond being paid by the district.
- iv. The treasurer shall issue no warrant of payment of claim against the district until such claim has been duly authorized.

3. Signing and Authorizing Checks, Warrants, and other Instruments.

- a. Unless otherwise delegated by the board, the president and secretary of the board shall sign checks, warrants, and other instruments of the district.
- b. The board may delegate another person to sign and validate any checks, warrants, and other instruments. Facsimile signatures of board members may be used.
- c. The board delegates that the vice president or treasurer may sign any warrant in the absence of either the president or the secretary.

4. Board Officer Voting and Tie Breakers

- a. The vote to elect board officers may be taken by secret ballot, but the total number of votes for each candidate shall be recorded in the minutes.
- b. In the event any officer cannot be elected by a majority after 10 votes; no votes occur after ten motions fail for lack of a "second,"; or no member volunteers to serve as an officer for a particular position, the tie will be broken by the applicable method:

- i. **[Option 1]**: If the board is split between two members, they will each serve as the officer for six months of the year. The initial six-month term will be determined by coin flip.

[Option 2]: If the board is split between two members, the officer will be determined by coin flip. The winning member will be the officer for the upcoming year unless the position changes by action of the board.

- ii. If the board is split between more than two members who wish to serve as the officer, any member wanting to serve as the officer will put his or her name into a drawing. The name drawn out will be the officer for the upcoming year unless the position changes by action of the board.
- iii. If no member is willing to serve as an officer for a position which is required to be a member of the board, all non-officers' names will be put into a drawing. The name drawn out will be the officer for the upcoming year unless the position changes by action of the board.

5. Committees

- a. The board shall authorize such special committees as it deems necessary. The board president shall appoint members to the committee, and designate its function, tasks it is to perform, and a completion date for its work.
- b. On or before the beginning of each calendar year, the board shall appoint four members to form a Committee on American Civics.

The committee's duties shall be those prescribed by Nebraska statutes, which include:

- i. Hold no fewer than two public meetings annually, at least one when public testimony is accepted;
- ii. Keep minutes of each meeting showing the time and place of the meeting, which members were present or absent, and the substance and details of all matters discussed;
- iii. Examine and ensure that the social studies curriculum used in the district is aligned with the social studies standards adopted pursuant to section 79-760.01 and teaches foundational knowledge in civics, history, economics, financial literacy, and geography;
- iv. Review and approve the social studies curriculum to ensure that it stresses the services of the men and women who played a crucial role in the achievement of national independence, establishment of our constitutional government, and preservation of the union and includes the incorporation of multicultural education as set forth in sections 79-719 to 79-723 in order to instill a pride and respect for the nation's institutions and not be merely a recital of events and dates;
- v. Ensure that any curriculum recommended or approved by the committee on American civics is made readily accessible to the public and contains a reference to this section;
- vi. Ensure that the district develops and utilizes formative, interim, and summative assessments to measure student mastery of the social studies standards adopted pursuant to section 79-760.01;
- vii. Ensure that the social studies curriculum in the district incorporates one or more of the following for each student:
 1. Administration of a written test that is identical to the entire civics portion of the naturalization test used by United States Citizenship and Immigration Services prior to the completion of eighth grade and again prior to the completion of twelfth grade with the individual score from each test for each student made available to a parent or guardian of such student; or

2. Attendance or participation between the commencement of eighth grade and completion of twelfth grade in a meeting of a public body as defined by section 84-1409 followed by the completion of a project or paper in which each student demonstrates or discusses the personal learning experience of such student related to such attendance or participation; or
 3. Completion of a project or paper and a class presentation between the commencement of eighth grade and the completion of twelfth grade on a person or persons or an event commemorated by a holiday listed in section 79-724(6) or on a topic related to such person or persons or event;
- viii. Take all such other steps as will assure the carrying out of the provisions of this section and provide a report to the school board regarding the committee's findings and recommendations.

6. Vacancies

- a. A vacancy on the board of education shall exist when any one of the following occurs:
 - i. A member submits his or her formal resignation from the board.
 - ii. A member removes himself or herself from the district or is absent from the district for a continuous period of sixty days.
 - iii. A member misses more than two consecutive regular board meetings unless excused by a majority of the remaining members.
 - iv. Such other reasons as are set forth in Nebraska statutes.
- b. The board shall make note the vacancy in its minutes and shall give notice of the date the vacancy occurred, the office vacated, and the length of the unexpired term to (1) the election commissioner or county clerk, and (2) the public by published notice in a newspaper of general circulation in the district.

c. Vacancies shall be filled in the manner set forth in Nebraska statutes.

Adopted on: July 11, 2022

Revised on: _____

Reviewed on: _____

2003
Development and Education of Board Members

1. New Board Member Orientation
 - a. All new board members are strongly encouraged to attend new board member training and workshops.
 - b. Sitting board members and the superintendent will assist each new member-elect to understand the board's functions, policies, and procedures before he or she takes office.

2. Ongoing Development and Education
 - a. Board members provide the most effective service to the district when they are continuously updated on educational and legal issues. Attendance at meetings directly or indirectly related to education or school matters is encouraged for the value they have to the school system and the professional growth of board members.

 - b. Board members are encouraged to engage in continuing education such as:
 - i. Participation in local, regional and state conferences and workshops such as meetings of the Nebraska Association of School Boards, the Nebraska Rural Community Schools Association, and the Nebraska Council of School Administrators.

 - ii. Participation in legislative sessions and related activities.

 - iii. Participation in national conventions such as the National School Boards Association and/or the American Association of School Administrators on a rotating basis among the members.

 - iv. Examination of other school facilities and their programs.

The superintendent shall notify board members of all relevant conferences and workshops, other local and regional meetings, and/or in-service activities.

Board members should refer to Policy 2007 for information on reimbursement for attendance at continuing education and training.

Adopted on: July 11, 2022

Revised on: _____

Reviewed on: _____

**2004
Oath of Office**

No board member is required to take an oath of office pursuant to Nebraska law. However, new board members may voluntarily take the following oath before entering into their official duties:

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

Board members may affirm the oath orally or in writing. Copies of written oaths will be retained as official records of the school district in the main administrative office and such other places as may be required by law. Board members who give the oath orally will be noted in the minutes.

Adopted on: July 11, 2022

Revised on: _____

Reviewed on: _____

2005 Conflict of Interest

Any member of the board of education who meets the conditions set forth in this policy shall be deemed to have a business or financial conflict of interest.

1. Definitions. For purposes of this policy:
 - a. Business with which a board member is associated shall include the following:
 - (1) A business in which the board member or a member of his or her immediate family is a partner, a limited liability company, or serves as a director or an officer.
 - (2) A business in which the board member or a member of his or her immediate family is a stockholder in a closed corporation with stock worth one thousand dollars or more, or the board member or his or her immediate family owns more than a five percent equity interest or is a stockholder of publicly traded stock worth more than ten thousand dollars or more at fair market value, or which represents more than ten percent equity interest. This shall not apply to publicly traded stock under a trading account if the board member reports the name and address of the company and stockbroker.
 - b. A business association shall be defined to include an individual as a partner, limited liability company member, director or officer, or a business in which the individual or member of the immediate family is a stockholder.
 - c. Immediate family member or member of the immediate family shall mean a child residing in an individual's household, a spouse of an individual, or an individual claimed by that individual or that individual's spouse as a dependent for federal income tax purposes.
2. Contracts with the School District.
 - a. No board member or member of his or her immediate family shall enter into a contract valued at two thousand dollars or more, in

any one year, with this school district unless the contract is awarded through an open and public process that (1) includes prior public notice and (2) allows the public to inspect during the school district's regular office hours the proposals considered and the contract awarded. Board members who enter into employment contracts with the school district must also comply with the board's policy on the employment of board members.

- b. The existence of any conflict of interest in any contract in which the board member has an interest and in which the school district is a party, or the failure to make public the board member's interest known, may render a contract null and void.
- c. The prohibition of a conflict of interest or requirement for the board member to make public notice shall apply when the board member, or his or her parent, spouse, or child has a business association with the business involved in the contract or will receive a payment, fee, or commission as a result of the contract.
- d. The prohibition in this section does not apply if the contract is an agenda item approved at a board meeting and the board member:
 - (1) Makes a declaration on the record to the school board regarding the nature and extent of his or her interest prior to official consideration of the contract;
 - (2) Does not vote on the matters of granting the contract, making payments pursuant to the contract, or accepting performance of work under the contract, or similar matters relating to the contract, except that if the number of members of the school board declaring an interest in the contract would prevent the board with all members present from securing a quorum on the issue, then all members may vote on the matters; and
 - (3) Does not act for the school board as to inspection or performance under the contract in which he or she has an interest.

3. Contracts with Board Member's Immediate Family.

- a. If a person in a board member's immediate family is an employee of this school district, the board member may vote on all issues of a contract which are generally applicable to:
 - (1) All district employees.
 - (2) All employees within a specific classification but which does not single out the member of his or her immediate family.

4. Employing Members of the Immediate Family.

- a. A board member may recommend for employment or supervise the employment of an immediate family member if:
 - (1) The board member does not abuse his or her position.
 - (2) Abuse of official position shall include, but not be limited to, employing an immediate family member:
 - (i) who is not qualified for and able to perform the duties of the position;
 - (ii) for any unreasonably high salary;
 - (iii) who is not required to perform the duties of the position.
 - (3) The board makes a reasonable solicitation and consideration of applications for employment.
 - (4) The board member makes a full disclosure on the record to the governing body of the school district and to the secretary of the board. If the secretary of the board of education would be the individual filing the disclosure statement, the statement shall be filed with the president of the board of education.
 - (5) The board approves the employment or supervisory position.

b. The board has not terminated the employment of another employee so as to make funds or a position available for the purpose of hiring an immediate family member.

5. Gifts, Loans, Contributions, Rewards, or Promises of Future Employment

a. No board member shall offer or give to the following persons anything of value, including a gift, loan, contribution, reward, or promise of future employment, based upon an agreement that a vote, official action, or judgment would be influenced thereby:

(1) a public official, public employee, or candidate.

(2) a member of the immediate family of an individual listed in Subparagraph 'a' above.

(3) a business with which an individual listed in Subparagraph (1) or (2) above is associated.

b. No board member shall solicit or accept anything of value, including a gift, loan, contribution, reward, or promise of future employment based on an agreement that the vote, official action, or judgment of the board member would thereby be influenced.

c. A board member shall not use or authorize the use of his or her public office or any confidential information received through the holding of a public office to obtain financial gain, other than compensation provided by law, for himself or herself, a member of his or her immediate family, or a business with which he or she is associated.

d. A board member shall not use personnel, resources, property, or funds under his or her official care and control other than in accordance with prescribed constitutional, statutory, and regulatory procedures or use such items, other than compensation provided by law, for personal financial gain.

6. Conflict of Interest Relating to Campaigning or Political Issues

a. Except as provided below, the board shall not authorize the use of personnel, property, resources, or funds under its jurisdiction for the purpose of campaigning for or against the nomination or

election of a candidate or the qualification, passage, or defeat of a ballot question.

- b. This does not prohibit the board from making school district facilities available to a person for campaign purposes if the identity of the candidate or the support for or opposition to the ballot question is not a factor in making the facilities available or a factor in determining the cost or conditions for use.
- c. This does not prohibit the board from discussing and voting upon a resolution supporting or opposing a ballot question.
- d. This does not prohibit the board, while legally seated as a body, from responding to specific inquiries by the press or the public as to the board's opinion regarding a ballot question or from providing information in response to a request for information.
 - (1) The board may designate one or more members of its body, or one or more of its school administrators, to speak on behalf of the board on specific occasions such as public meetings or legislative hearings.
 - (2) Any member of the board may present his or her personal opinion regarding a ballot question or respond to a request for information related to a ballot question; but in so doing, the person should clearly state that the information being presented is his or her personal opinion and is not to be considered as the official position or opinion of the board. However, this shall not be done during a time that the individual is engaged in his or her official duties.

7. Conflict of Interest Statement

- a. Any board member who would be required to take any action or make any decision in the discharge of his or her official duties that may cause financial benefit or detriment to him or her, a member of his or her immediate family, or a business with which he or she is associated, which is distinguishable from the effects of such action on the public generally or a broad segment of the public, shall take the following actions as soon as he or she is aware of such potential conflict or should reasonably be aware of such potential conflict, whichever is sooner:

- (1) Prepare a written statement describing the matter requiring action or decision and the nature of the potential conflict;
 - (2) Deliver a copy of the statement to the school board secretary who shall enter the statement onto the school district's public records; and
 - (3) Abstain from participating or voting on the matter in which he or she has a conflict of interest.
- b. If the board member would like a formal opinion from the NADC as to whether there is an actual conflict of interest, he/she shall deliver a copy of the statement to the NADC.

8. Recordkeeping

- a. The board secretary shall maintain a separate record of the following information for every contract entered into by the school board in which a board member has an interest and for which disclosure was made pursuant to section 2d of this policy:
 - (1) The names of the contracting parties.
 - (2) The nature of the interest of the board member in question.
 - (3) The date that the contract was approved.
 - (4) The amount of the contract.
 - (5) The basic terms of the contract.
- b. The information supplied relative to the contract shall be provided no later than ten (10) days after the contract has been signed by both parties. The ledger kept by the board secretary shall be available for public inspection during normal working hours of the office in which it is kept.

9. Conflict. To the extent that there is a conflict between this policy and the Nebraska Political Accountability and Disclosure Act ("Act"), the Act shall control.

Adopted on: July 11, 2022

Revised on: _____

Reviewed on: _____

2006 Complaint Procedure

Good communication helps to resolve many misunderstandings and disagreements. This complaint procedure applies to board members, patrons, students and school staff, unless the staff member is subject to a different grievance procedure pursuant to policy or contract. Individuals who have a complaint should discuss their concerns with appropriate school personnel in an effort to resolve problems. When such efforts do not resolve matters satisfactorily, including matters involving discrimination or harassment on the basis of race, color, national origin, sex, marital status, disability, or age, a complainant should follow the procedures set forth below. Students and employees who believe they have been subjected to sex harassment in violation of Title IX should refer to the board's policy titled "Title IX."

A preponderance of the evidence will be required to discipline a party accused of misconduct. This means that the investigator must conclude that it is more likely than not that misconduct occurred.

Complaint and Appeal Process.

1. The first step is for the complainant to speak directly to the person(s) with whom the complainant has a concern. For example, a parent who is unhappy with a classroom teacher should initially discuss the matter with the teacher. However, the complainant should skip the first step if complainant believes speaking directly to the person would subject complainant to discrimination or harassment.
2. The second step is for the complainant to speak to the building principal, Title IX/504 coordinator, superintendent of schools, or president of the board of education, as set forth below.
 - a) Complaints about the operation, decisions, or personnel within a building should be submitted to the principal of the building.
 - b) Complaints about the operations of the school district or a building principal should be submitted in writing to the superintendent of schools.

- c) Complaints about the superintendent of schools should be submitted in writing to the president of the board of education.
 - d) Complaints involving discrimination or harassment on the basis of race, color, national origin, ~~sex~~gender, marital status, disability, or age may also be submitted, at any time during the complaint procedure to the School District's Title IX/504 coordinator. Complaints involving discrimination or harassment may also be submitted at any time to the Office for Civil Rights, U.S. Department of Education: by email at OCR.KansasCity@ed.gov; by telephone at (816) 268-0550; or by fax at (816) 268-0599.
3. When a complainant submits a complaint to an administrator or to the Title IX/504 coordinator, the administrator or Title IX/504 coordinator shall promptly and thoroughly investigate the complaint, and shall:
- a) Determine whether the complainant has discussed the matter with the staff member involved.
 - 1) If the complainant has not, the administrator or Title IX/504 coordinator will urge the complainant to discuss the matter directly with that staff member, if appropriate.
 - 2) If the complainant refuses to discuss the matter with the staff member, the administrator or Title IX/504 coordinator shall, in his or her sole discretion, determine whether the complaint should be pursued further.
 - b) Strongly encourage the complainant to reduce his or her concerns to writing.
 - c) Interview the complainant to determine:
 - 1) All relevant details of the complaint;
 - 2) All witnesses and documents which the complainant believes support the complaint;

- 3) The action or solution which the complainant seeks.
 - d) Respond to the complainant. If the complaint involved discrimination or harassment, the response shall be in writing and shall be submitted within 180 calendar days after the administrator or Title IX/504 coordinator received the complaint.
4. If either the complainant or the accused party is not satisfied with the administrator's or the Title IX/504 coordinator's decision regarding a complaint he or she may appeal the decision to the superintendent.
 - a) This appeal must be in writing.
 - b) This appeal must be received by the superintendent no later than ten (10) business-calendar days from the date the administrator or Title IX/504 coordinator communicated his/her decision to the complainant.
 - c) The superintendent will investigate as he or she deems appropriate. However, all matters involving discrimination or harassment shall be promptly and thoroughly investigated.
 - d) Upon completion of this investigation, the superintendent will inform the complainant in writing of his or her decision. If the complaint involved discrimination or harassment, the superintendent shall submit the decision within 180 calendar days after the superintendent received complainant's written appeal.
 5. If either the complainant or the accused party is not satisfied with the superintendent's decision regarding a complaint he or she may appeal the decision to the board.
 - a) This appeal must be in writing.
 - b) This appeal must be received by the board president no later than ten (10) business-calendar days from the date the superintendent communicated his/her decision to the complainant.

- c) This policy allows, but does not require the board to receive statements from interested parties and witnesses relevant to the complaint appeal. However, all matters involving discrimination or harassment shall be promptly and thoroughly investigated.
 - d) The board will notify the complainant in writing of its decision. If the complaint involved discrimination or harassment, the board shall submit its decision within 180 [calendar](#) days after it received complainant's written appeal.
 - e) There is no appeal from a decision of the board.
6. When a formal complaint about the superintendent of schools has been filed with the president of the board, the president [or his or her designee](#) shall promptly and thoroughly investigate the complaint, and shall:
- a) Determine whether the complainant has discussed the matter with the superintendent.
 - 1) If the complainant has not, the board president [or designee](#) will urge the complainant to discuss the matter directly with the superintendent, if appropriate.
 - 2) If the complainant refuses to discuss the matter with the superintendent, the board president shall, in his or her sole discretion, determine whether the complaint should be pursued further.
 - b) Strongly encourage the complainant to reduce his or her concerns to writing.
 - c) Determine, in his or her sole discretion, whether to place the matter on the board agenda for consideration at a regular or special meeting.
 - d) Respond to the complainant. If the complaint involved discrimination or harassment, the response shall be in writing and shall be submitted within 180 [calendar](#) days after the president received the complaint.

No Retaliation. The school district prohibits retaliation against any person for filing a complaint or for participating in the complaint procedure in good faith.

Special Rules Regarding Educational Services and Related Services to Students with Disabilities. Students with disabilities and their families have specific rights outlined in state and federal law, including administrative processes by which they may challenge the educational services being provided by the school district. Therefore, the appeal process contained in this policy may not be used to challenge decisions made by a student's individualized education plan (IEP) team or 504 team.

Complaints about the educational services provided a student with a disability, including but not limited to services provided to a student with an IEP, access to curricular and extracurricular activities, and educational placement must be submitted to the school district's Director of Special Education. The Director of Special Education will address the complaint in a manner that he/she deems appropriate and will provide the complainant with a copy of the Notice of IDEA Parental Rights promulgated by the Nebraska Department of Education.

Complaints about the educational services provided a student with a disability pursuant to a Section 504 plan must be submitted to the school district's 504 Coordinator. The 504 Coordinator will address the complaint in a manner that he/she deems appropriate and will provide the complainant with a copy of the Notice of Section 504 Parental Rights adopted by the board of education.

Complaints about the educational services provided to a student who is suspected of having a disability must be submitted in writing to the school district's Director of Special Education or to the district's 504 Coordinator. The Director of Special Education or 504 Coordinator will either refer the student for possible verification as a student with a disability or will provide prior written notice of the district's refusal to do so.

Bad Faith or Serial Filings. The purpose of the complaint procedure is to resolve complaints at the lowest level possible within the chain of command. Individuals who file complaints (a) without a good faith intention to attempt to resolve the issues raised; (b) for the purpose of adding administrative burden; (c) at a volume unreasonable to expect satisfactory resolution; or (c) for purposes inconsistent with the efficient operations of the district may be dismissed by the superintendent

without providing final resolution other than noting the dismissal. There is no appeal from dismissals made pursuant to this section.

Adopted on: ~~_____~~ July 11, 2022

Revised on: _____

Reviewed on: _____

2007
Reimbursement and Miscellaneous Expenditures

1. Board members, employees, and volunteers of the school district are expected to maintain and enhance their effectiveness by being well-informed on issues affecting education. They are encouraged to attend education workshops, conferences, training programs, official functions, hearings, and meetings sponsored by the school district or state and national educational organizations which are helpful to them in performing their duties or which are in the best interests of the school district.

2. This board hereby gives prior approval for board members to attend meetings described in the preceding paragraph. Upon approval by the board president, or the superintendent or designee when the board president is unavailable, such board members may attend authorized meetings without further action or approval by the board, and shall be paid or reimbursed for registration costs, tuition costs, fees or charges, travel expenses, and costs of meals and lodging as permitted by law.
 - a. The superintendent or the superintendent's designee may authorize employees and volunteers to attend meetings described in the first paragraph and may authorize the payment of such registration costs, tuition costs, fees, charges, travel expenses, costs of meals, and/or costs of lodging as he or she deems appropriate and as permitted by law.

 - b. Expenses for attendance at any of the above activities shall be paid by the school district as allowed by law. The Board shall pay or reimburse attendees for expenses that are actually, necessarily, and reasonably incurred in attending educational seminars, conventions, and workshops; conferences; training programs; official school functions, hearings or meetings, provided that such reimbursement is permitted by law.

 - c. The board authorizes the expenditure of funds for non-alcoholic beverages for individuals attending public meetings of the board and non-alcoholic beverages and meals for individuals while performing or immediately after performing relief, assistance, or support activities in emergency situations, and for any volunteers during or

immediately following their participation in any activity approved by the board.

- d. It is in the best interest of this school district to recognize service by board members, employees, and volunteers. The board authorizes the president, superintendent or the superintendent's designee to determine when and to whom plaques, certificates of achievement, flowers or other items of value should be granted, provided that no such plaque, certificate, flowers or other item of value shall cost more than \$100.00.

- e. Funds may be spent for one recognition dinner each year for elected and appointed officials, employees or volunteers of the school district. The maximum cost per person for such a dinner shall not exceed \$50.00.

Adopted on: July 11, 2022

Revised on: _____

Reviewed on: _____

2008 Meetings

The formation of policy is public business and will be conducted openly in accordance with the Nebraska Open Meetings Act.

1. Types of Meetings

- a. The board shall hold its regular meetings on or before the third Monday of each month.
- b. Special and emergency meetings may be called as provided by law.
- c. The board may schedule work sessions and retreats in order to provide board members and administrators with the opportunity to plan, research, and engage in discussion.

2. Notice

The board shall give reasonable advance publicized notice of the time and place of each of its meetings, which generally will be 48 hours or more in advance of the meeting. Such notice shall be transmitted to all members of the board and to the public. Notice of regular and special meetings shall be published in a newspaper of general circulation within the district and, if available, on the newspaper's website. Newspapers of general circulation in the district include, but are not necessarily limited to, the Mirror-Sun, or the Omaha World-Herald. Such notice shall contain a statement that the agenda shall be readily available for public inspection at the administration office of the school during the normal business hours. In addition, the superintendent is authorized, but not required, to publish the notice of any meeting on the school district's website, posting in three prominent places within the school district, or by any other appropriate method designated by the board.

When it is necessary to hold an emergency meeting without reasonable advance public notice, the nature of the emergency shall be stated in the minutes of the meeting, and any formal action taken in such meeting shall pertain only to the emergency. Complete minutes of such emergency meetings specifying the nature of the emergency and any formal action taken at the meeting shall be made available to the public no later than the end of the next regular business day.

3. Weather Delays

In the event of inclement weather which makes it dangerous or unreasonable for board members or members of the public to attend a meeting for which notice has already been given, such meeting may be postponed by the board president. The board will communicate the delay to members of the public by posting it on the district's website and by following the same communication protocol that the district follows when student attendance at school is called off due to inclement weather. When possible, the board president and superintendent will attempt to communicate the information to local media members and business owners to assist in notifying the public of the delay. Notice of the date, time, and location of the postponed meeting will be advertised as required in the "Notice" section above.

4. Minutes

- a. The board shall keep minutes of all meetings showing the time, place, members present and absent, the method(s) and date(s) of the meeting notice, and the substance of all matters discussed.
- b. Any action taken on any question or motion duly moved and seconded shall be by roll call vote of the board in open session, and the record shall state how each member voted, or if the member was absent or not voting.
- c. The minutes of all meetings and evidence and documentation received or disclosed in open session shall be public record and may be published on the school district's website.

Adopted on: July 11, 2022

Revised on: _____

Reviewed on: _____

2009
Public Participation at Board Meetings

The board of education shall conduct its meetings in accordance with the Nebraska Open Meetings Act.

The board shall make reasonable efforts to accommodate the public's right to hear the discussions and testimony presented at its meetings. The board shall make available at the meeting, for examination and copying by members of the public, at least one copy of all reproducible written material to be discussed in open session of the meeting.

The board is not required to allow citizens to speak at each meeting, but it will provide the opportunity for public participation at least four times per year. The board may make and enforce reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, photographing, or recording its meetings.

The board shall not require members of the public to identify themselves as a condition for admission to the meeting, nor shall such body require that the name of any member of the public be placed on the agenda prior to such meeting in order to speak about items on the agenda. However, the board may require members of the public desiring to address the board to identify themselves.

Adopted on: July 11, 2022

Revised on: _____

Reviewed on: _____

2010
Preparation for Board Meetings

The superintendent will create the agenda and board packet in consultation with the board president. The materials will be sent or delivered to each board member in advance of the meeting. Members of the public have no entitlement to place an item on the board's agenda, but may address the board during the next meeting at which the board receives public comment.

Adopted on: July 11, 2022

Revised on: _____

Reviewed on: _____

2011
Membership in Organizations

The board may hold membership in organizations approved by the board.

Adopted on: July 11, 2022

Revised on: _____

Reviewed on: _____

2012 Board Code of Ethics

The board recognizes that collectively and individually, all members of the board must adhere to an accepted code of ethics in order to improve public education. Board members must conduct themselves professionally and in a manner fitting of their position.

Each board member shall:

1. Attend all regularly scheduled board meetings insofar as possible, and become informed concerning the issues to be considered at those meetings;
2. Endeavor to make policy decisions only after full discussion at publicly held board meetings;
3. Render all decisions based on the available facts and his or her independent judgment, and refuse to surrender that judgment to individuals or special interest groups;
4. Encourage the free expression of opinion by all board members, and seek systematic communication between the board and students, staff and all elements of the community;
5. Work with other board members to establish effective board policies and to delegate authority to the superintendent to administer the school district;
6. Communicate expressions of public reaction to the board policies and school program to other board members and the superintendent;
7. Learn about current educational issues by individual study and through participation in seminars and programs, such as those sponsored by the state and national school board associations;
8. Support the employment of those persons best qualified to serve as school staff, and insist on a regular and impartial evaluation of all staff;
9. Avoid being placed in a position of conflict of interest, and refrain from using the board member's position on the board for personal or political gain;

10. Refrain from discussing the confidential business of the board in any setting except a board meeting;
11. Refrain from micro-managing the affairs of the school district;
12. Recognize the superintendent as the executive officer of the board;
13. Work constructively and collegially with the other members of the board, students, staff and patrons.
14. Refer complaints to the superintendent or building principal, as appropriate;
15. Always be mindful of his/her fiduciary obligation to the school district, including duties of loyalty and care, by placing the interests of the district above the board member's personal interests.
16. Remember that a board member's first and greatest concern must be the educational welfare of the students attending this district's schools.

Adopted on: July 11, 2022

Revised on: _____

Reviewed on: _____

2013
Violation of Board Ethics

The board of education is responsible for enforcing the code of ethics of its members. If any member of the board commits a serious or repeated violation of the code, the board may take any of the following steps:

1. The board president may confer with the board member who has violated the code of ethics in order to:
 - a. Identify the provision of the code that the member has violated;
 - b. Propose how the member can remedy the violation;
 - c. If the board member who violated the code is the board president, the vice president is empowered to confer with the president about the violation.
2. The board may discuss the violation as an agenda item at a meeting to confront the offending board member. However, the board will not enter closed session to hold the discussion of the ethics violation unless the Open Meetings Act authorizes a closed session.
3. The board may vote to publicly censure any board member who commits a serious or repeated violation of the code. The board will pass a censure motion to inform the community that an individual member of the board is not fulfilling the responsibilities for which he or she was elected.

Adopted on: July 11, 2022

Revised on: _____

Reviewed on: _____

2014
Relationship with District Legal Counsel

The board will engage legal counsel to assist it and the administration in dealing with legal issues. When the district faces circumstances in which legal counsel may be needed between board meetings, the board president or superintendent may engage legal counsel on the board's behalf.

The superintendent and the board president shall have the authority to contact the school's legal counsel on behalf of the district. The superintendent may give other members of the administration permission to contact the district's legal counsel on an as-needed basis. Individual board members other than the president may not contact the district's legal counsel on behalf of the board without the approval of the board president or a majority of the board.

Any board member who contacts the district's legal counsel without board approval may be personally responsible for any legal fees incurred as a result of the unapproved contact.

The superintendent will, to the extent permitted by law, keep the board informed of matters in which the district's legal counsel is involved.

Adopted on: July 11, 2022

Revised on: _____

Reviewed on: _____

2015
STUDENT MEMBER OF SCHOOL BOARD

In order to provide the School Board with a greater insight into student activities, programs, and needs; and to encourage student involvement in school district governance activities the board may allow one nonvoting student member(s) on the Board of Education. The role of student member is advisory. The board shall decide whether to have a student member at its regular May board meeting or at such other meeting determined by the board.

Selection and Term of Student Member

The student member shall be the student body or student council president, the senior class representative, or a representative elected from and by the entire student body, as designated by the voting members of the School Board.

The term of office will be one school year, beginning on September 1 and ending on June 1.

Student members will not participate in executive or closed sessions.

Guidelines

Student members may not introduce motions.

Student members are expected to attend all public meetings of the Board and can be appointed to committees of the Board at the discretion of the president.

The president of the board, in consultation with the Superintendent of Schools, has the right to bar the participation of a student member at the board's discretion. The decision of the board president is final and is not subject to review.

Adopted on: July 11, 2022

Revised on: _____

Reviewed on: _____

2016
Participation in Insurance Program by Board Members

Members of board of education may participate in the school district's health and life insurance plans which are provided to school district employees. A board member electing to participate in the insurance program of the school district shall pay both the employee and the employer portions of the premiums to the district in advance of any payments being due from the district to the insurance carrier.

Every three months, the board will place on its agenda a report identifying the board members who have elected to purchase insurance coverage through the district. This report will shall be made available in the school district office for review by the public upon request.

Adopted on: July 11, 2022

Revised on: _____

Reviewed on: _____

2017
Indemnification and Liability Insurance

In addition to circumstances where it is obligated to provide indemnity or procure insurance, the school board has broad authority to purchase insurance or otherwise indemnify school board members, officers, employees, or agents of the school district. The school board will purchase liability insurance and provide indemnification at its discretion and review its current coverages and indemnification obligations when it deems appropriate.

In the event the school district's current insurance, indemnification agreements, contract obligations, or other promises to indemnify do not cover a situation which the school board can agree to cover, the school board may authorize indemnification. The school board may elect to indemnify any board member, officer, agent, or employee if he or she is a party or is threatened to be made a party in any pending or completed suit, proceeding, or any other action, whether criminal, civil, administrative, or investigative, if the individual is involved because of current or past service on the board, employment, or agency relationship with the school district. However, the indemnification and defense will only be considered if such person acted in good faith and in a manner he or she reasonably believed to be in the best interests or not opposed to the best interests of the school district, including in a criminal proceeding if he or she had no reasonable cause to believe the conduct was unlawful.

In circumstances involving employees, the board delegates to the Superintendent the authority to provide the indemnification to the extent the Superintendent is authorized to procure legal services, as long as the indemnification is otherwise consistent with the authority granted under the law.

Adopted on: July 11, 2022

Revised on: _____

Reviewed on: _____

PUBLIC PARTICIPATION

INSTRUCTIONS FOR MEMBERS OF THE PUBLIC WHO WISH TO SPEAK:
This is the portion of the meeting when members of the public may speak to the board about matters of public concern.

- **Getting Started:** When you have been recognized, please stand and state your name.
- **Time Limit:** The board will generally allow a total of 30 minutes for the presentation of all public comments. Individuals may speak only one time, and must limit comments to around 5 minutes. If there are more than 6 individuals who wish to address the board, the 30 minutes will be divided equally between the number of speakers. These time limits may be changed by a majority vote of the board members in attendance to extend the time for a specific item or speaker.
- **Personnel or Student Topic:** If you are planning to speak about a personnel or a student matter involving an individual, please understand that the district has a complaint policy and/or procedures to resolve such complaints and concerns. The Board requests that you follow the policy and procedures before addressing these matters with the Board. Board members will generally not respond to any questions you ask or comments about individual staff members or students.
- **General Rules:** This is a public meeting for the conduct of business. Comments from the audience while others are speaking will not be tolerated. Lewd, obscene, profane, slanderous, threatening and hostile conduct or statements and fighting words (words whose mere utterance entails a call to violence) will not be tolerated.
- **No Action by the Board:** The board will not act on any matter unless it is on the published agenda.