

**\*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 14, 2022  
7:30 PM**

1. Call Meeting to Order
2. American Civics Committee Report and Public Comment
3. Reports and Information from Administration
  - 3.A. Superintendent's Report
  - 3.B. Principal Report
  - 3.C. Building and Grounds Report
4. Action Items (Discuss, Consider, May take action on the following)
  - 4.A. Routine Business - Consent Agenda
    - 4.A.1. Excuse Absent Board Members (as necessary)
    - 4.A.2. Minutes
    - 4.A.3. Treasurers Report
    - 4.A.4. Claims
  - 4.B. Approve the 2021-2022 Audit
  - 4.C. Enter into Executive Session to Discuss Annual Superintendent Evaluation and Contract.
5. Future Meeting Dates
6. Adjournment

September 12, 2022

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.*
  - *6th-8th has adjusted its curriculum to match standards.*
- Confirm that the District's social studies curriculum stresses the required patriotic themes.
  - (i) complete a written test; - *8th and 12th grade take a civics test*
  - (ii) attend a public meeting; or - *We take 9th-12th to various public meetings*
  - (iii) present or write a paper on an appropriate topic
- Confirm that the social studies curriculum is available for public viewing.
  - *They can stop to view it anytime.*
- 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
    - *5th and 8th grade teach U.S. History*
  - (c) at least two courses in high school that teach American civics.
    - *US History 11th - American Government 12th*
- 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– Listed below

## COMMITTEE ON AMERICAN CIVICS CHECKLIST

\_\_\_\_\_ For the calendar year 2022-2023, the Board appointed the following three members to serve on the Committee on American Civics: **Jim Vlach,(Chair) April Archer, Chad Brehmer, Jolene Troutman.**

The Committee on American Civics met on the following dates: **September 12** and **November 14th.** (*At least two meetings per year are required.*) The Committee accepted public testimony on the following date: November 14, 2022.

The Committee completed the following tasks (*check when completed*):

\_\_\_\_\_ Minutes of the Committee on American Civics' meetings have been kept and show the time and place of the meeting, which members were present or absent, and the substance and details of all matters discussed.

\_\_\_\_\_ Confirmed the District's social studies curriculum is aligned with NDE standards.

\_\_\_\_\_ Confirmed that the District's social studies curriculum stresses the required patriotic themes.

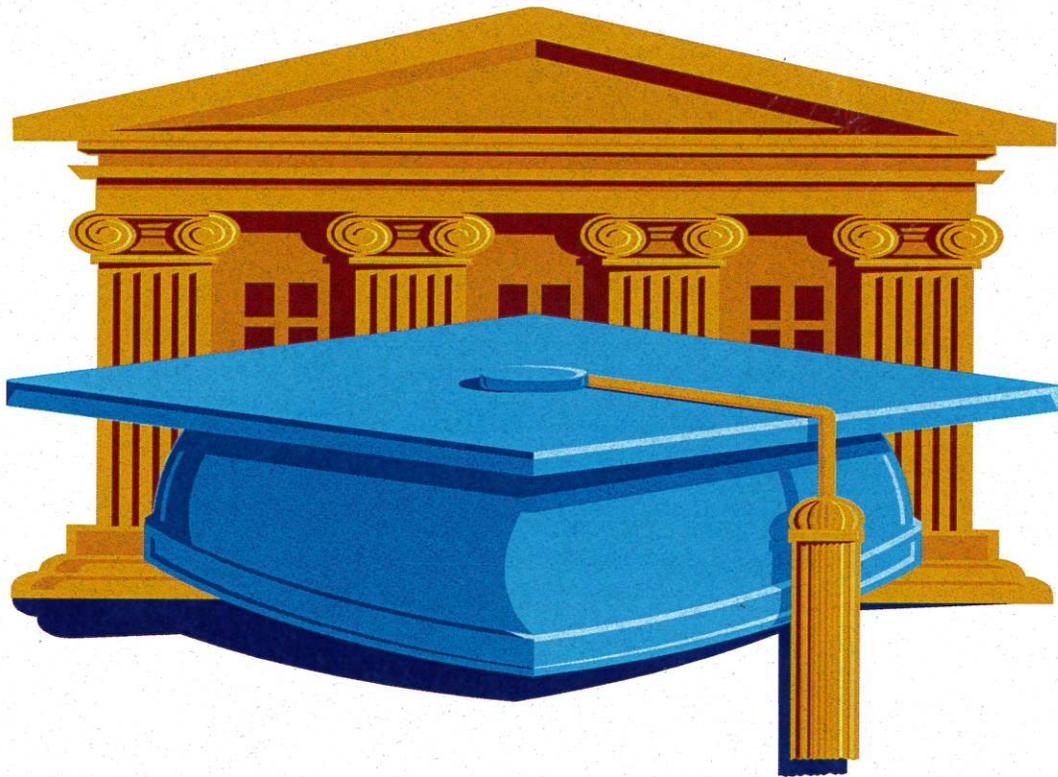
\_\_\_\_\_ Confirmed that the District's social studies curriculum includes a requirement, in accordance with state law, that high school students (i) complete a written test; (ii) attend a public meeting; or (iii) present or write a paper on an appropriate topic.

\_\_\_\_\_ Confirmed that the curriculum approved by the Committee is available for public inspection.

\_\_\_\_\_ Confirmed that the District's social studies curriculum includes all required components, in accordance with state law and NDE standards, including (a) one hour per week of patriotic instruction for grade levels below sixth grade; (b) a set amount of time to teach American history for grade levels from fifth grade to eighth grade; and (c) at least two courses in high school that teach American civics.

\_\_\_\_\_ Confirmed that the District will conduct appropriate patriotic exercises for the following holidays: George Washington's birthday, Abraham Lincoln's birthday, Dr. Martin Luther King, Jr.'s birthday, Native American Heritage Day, Constitution Day, Memorial Day, Veterans Day, and Thanksgiving Day.

# Lyons-Decatur Northeast Schools



# Culminating Survey Class of 2017

*Prepared by:*

LifeTrack Services, Inc.  
1271 Port Drive, Clarkston, WA 99403  
1-800-738-6466

# **SURVEY SUMMARY AS OF 8/17/2022**

## **MAILING SUMMARY**

<b>GRADUATES:</b>	<b>21</b>
<b>BAD ADDRESSES</b>	<b>0</b>

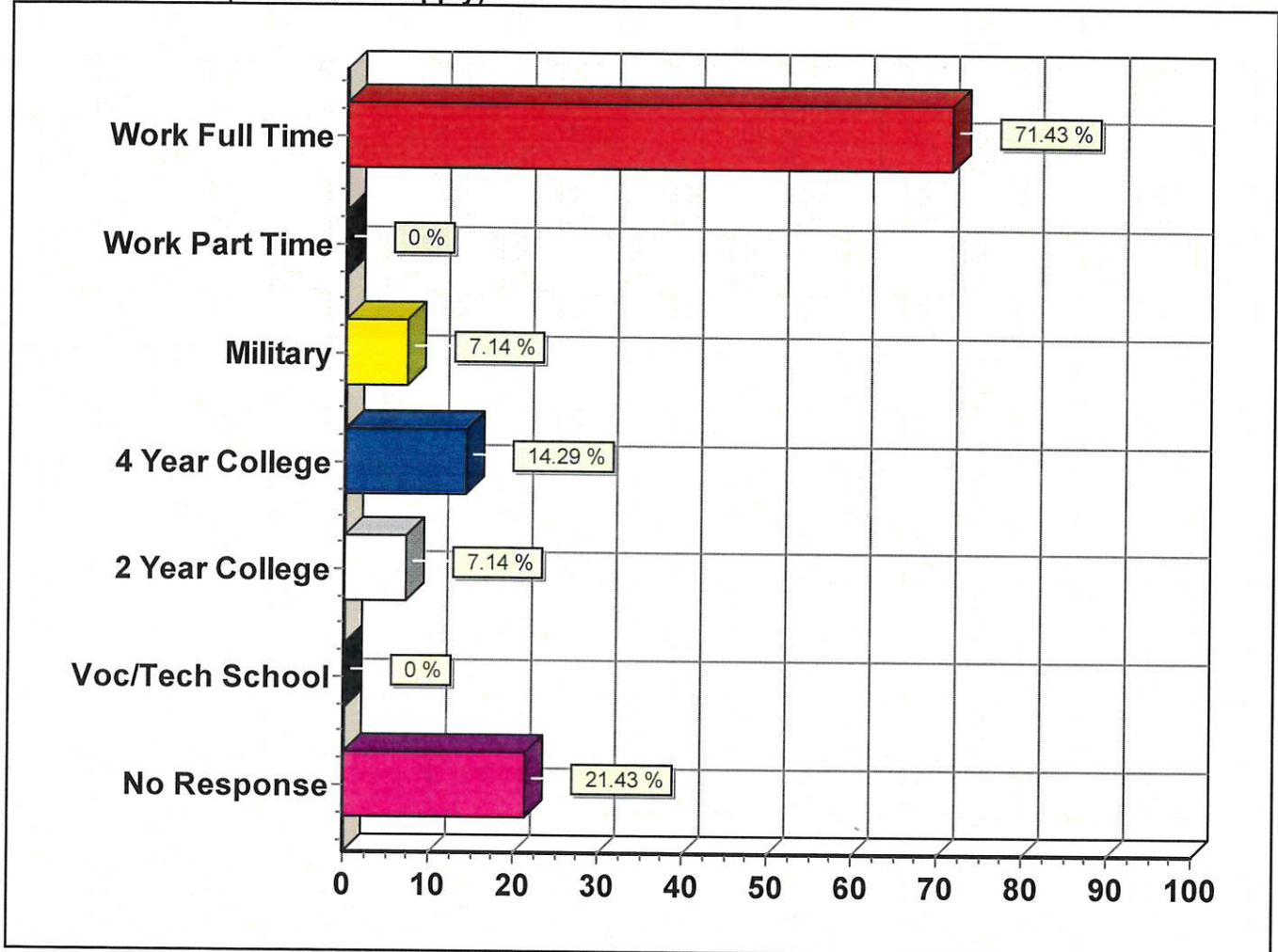
## **FOLLOW-UP CALL SUMMARY**

<b>GRADUATES:</b>	<b>21</b>
<b>NO PHONE NUMBERS:</b>	<b>0</b>
<b>DISCONNECTED PHONE NUMBERS:</b>	<b>3</b>
<b>WRONG PHONE NUMBERS:</b>	<b>0</b>
<b>GRADUATE FOLLOW-UP CALLS</b>	<b>18</b>

## **SURVEY RESULTS**

<b>TOTAL RESPONSES TO SURVEY:</b>	<b>14</b>
<b>% RESPONDING TO SURVEY:</b>	<b>66.7%</b>

Present Status: (Mark all that apply)

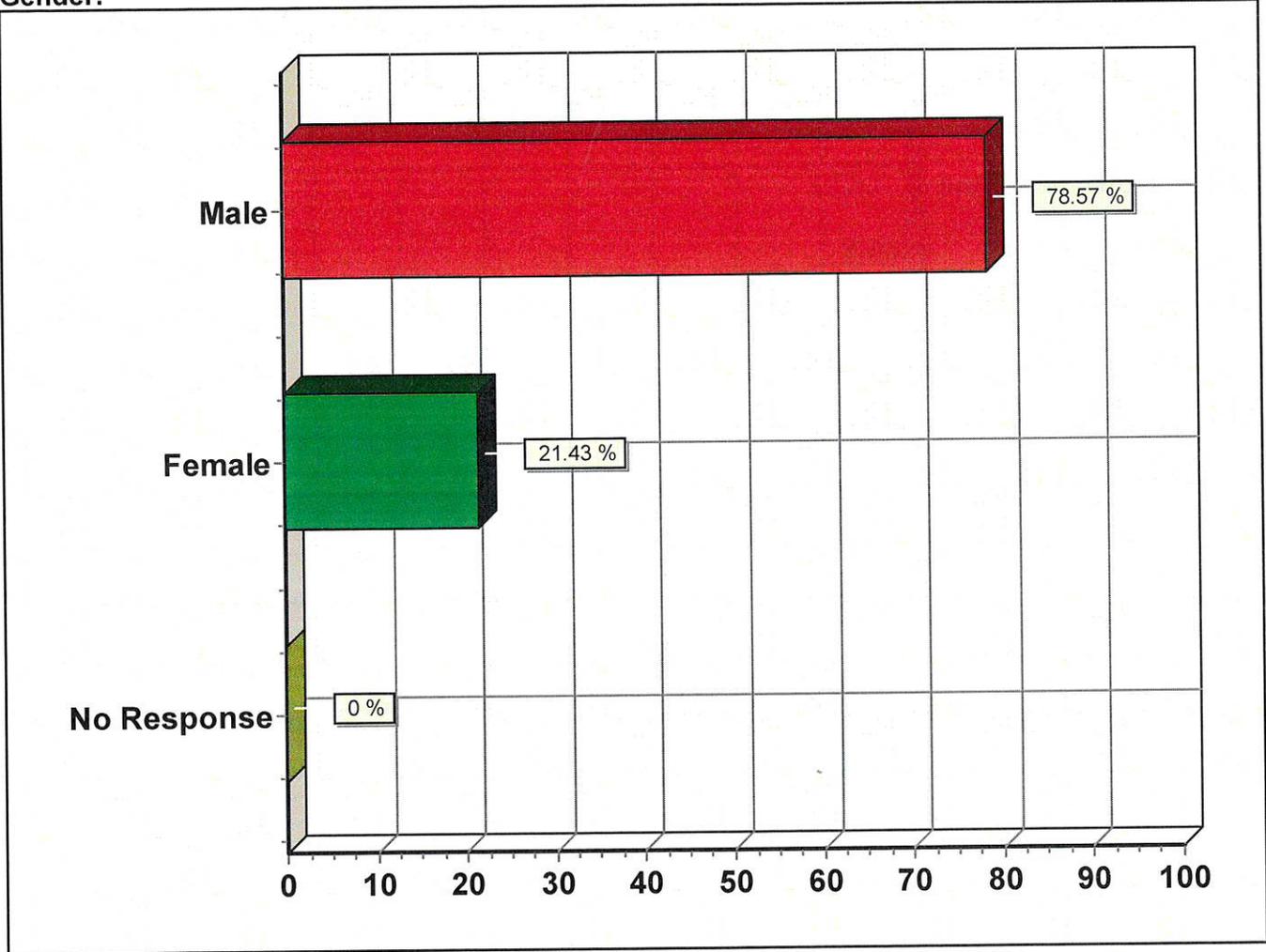


Present Status: (Mark all that apply)

Response (n = 14)	Frequency	Percent
Work Full Time	10	71.4%
Work Part Time	0	0.0%
Military	1	7.1%
4 Year College	2	14.3%
2 Year College	1	7.1%
Voc/Tech School	0	0.0%
No Response	3	21.4%

\*\* Percentage may exceed 100% as graduates can mark multiple responses. \*\*

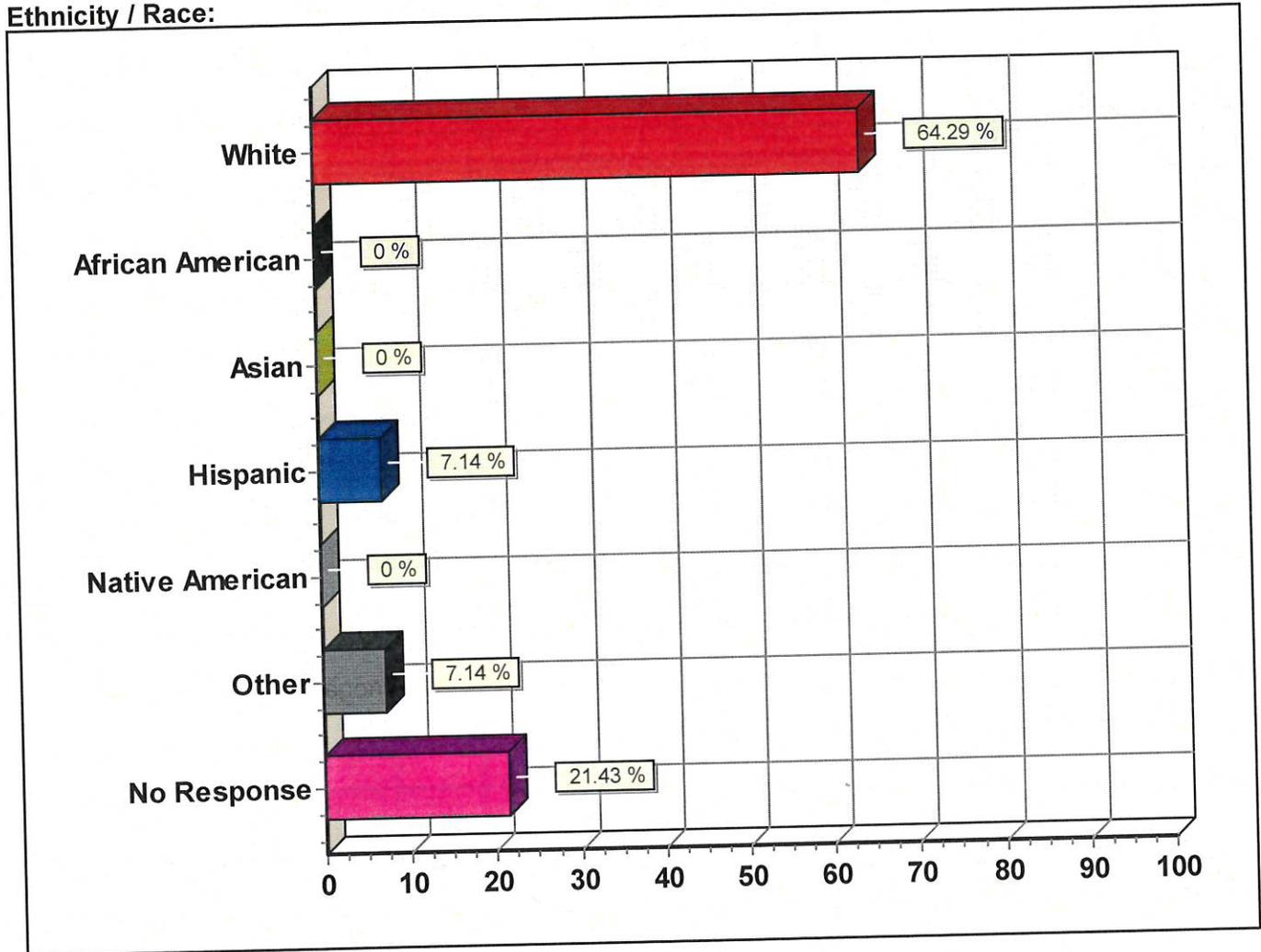
Gender:



Gender:

Response (n = 14)	Frequency	Percent
Male	11	78.6%
Female	3	21.4%
No Response	0	0.0%

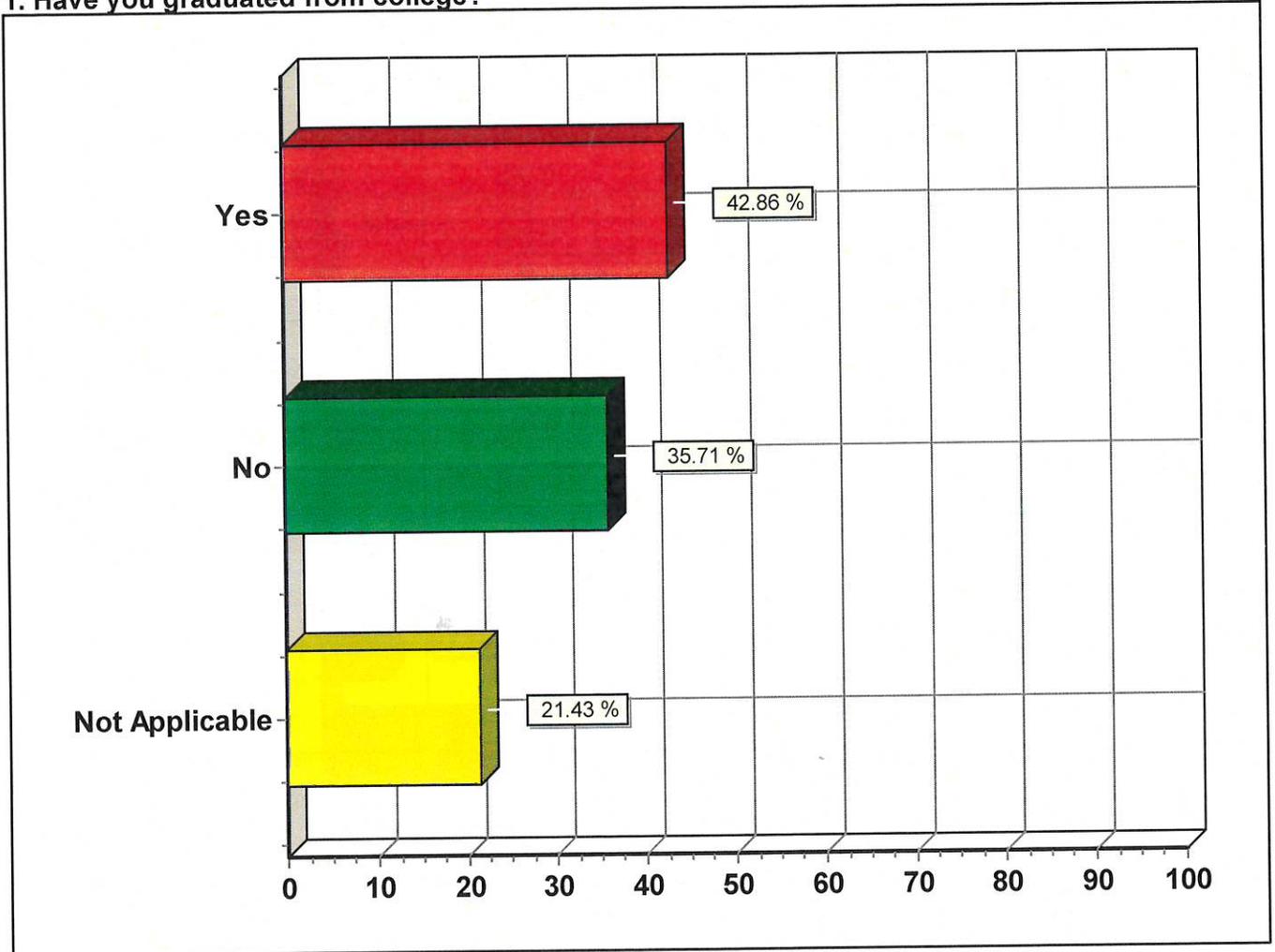
**Ethnicity / Race:**



**Ethnicity / Race:**

Response (n = 14)	Frequency	Percent
White	9	64.3%
African American	0	0.0%
Asian	0	0.0%
Hispanic	1	7.1%
Native American	0	0.0%
Other	1	7.1%
No Response	3	21.4%

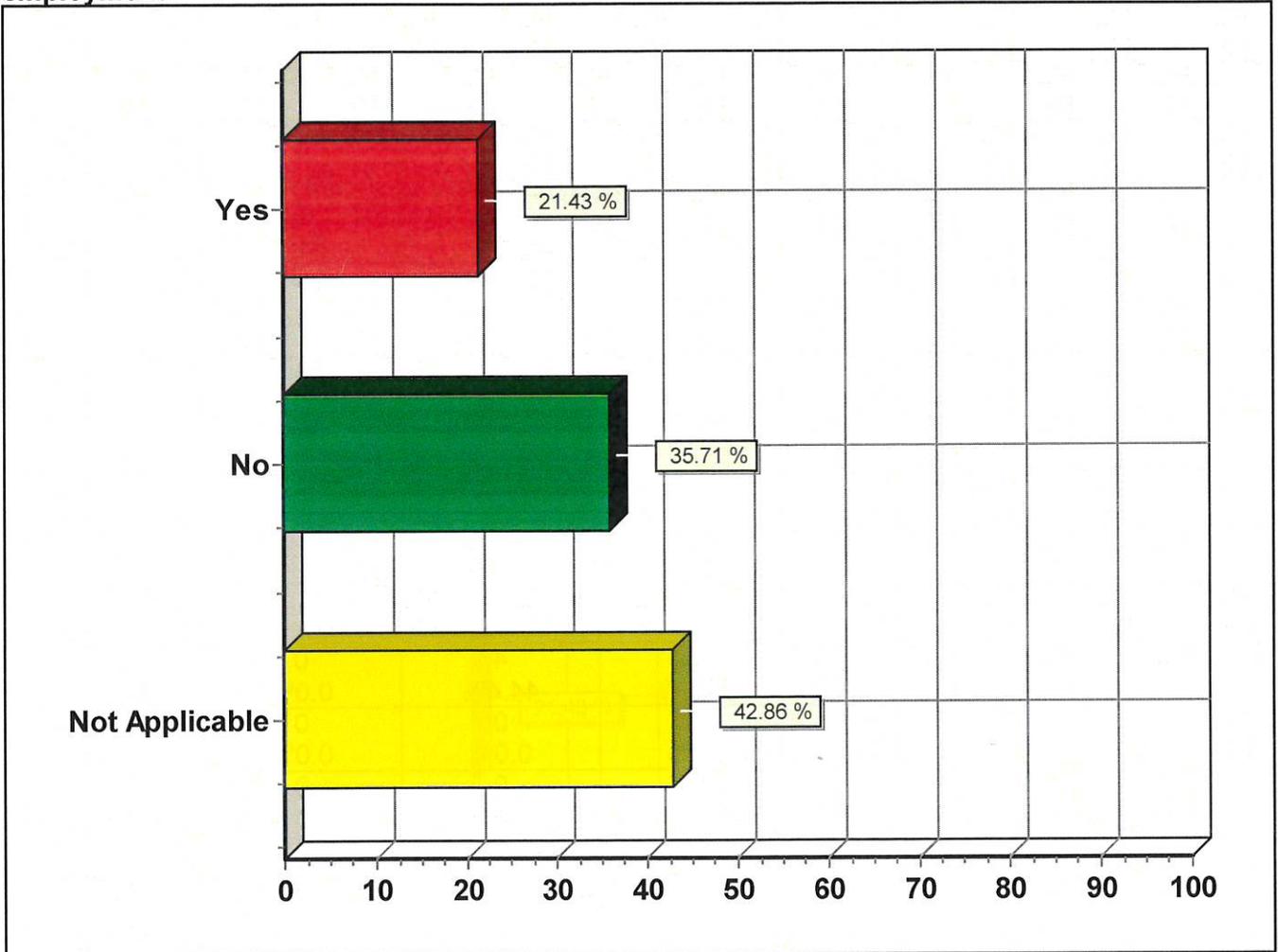
1. Have you graduated from college?



1. Have you graduated from college?

Response (n = 14)	Frequency	Percent
Yes	6	42.9%
No	5	35.7%
Not Applicable	3	21.4%

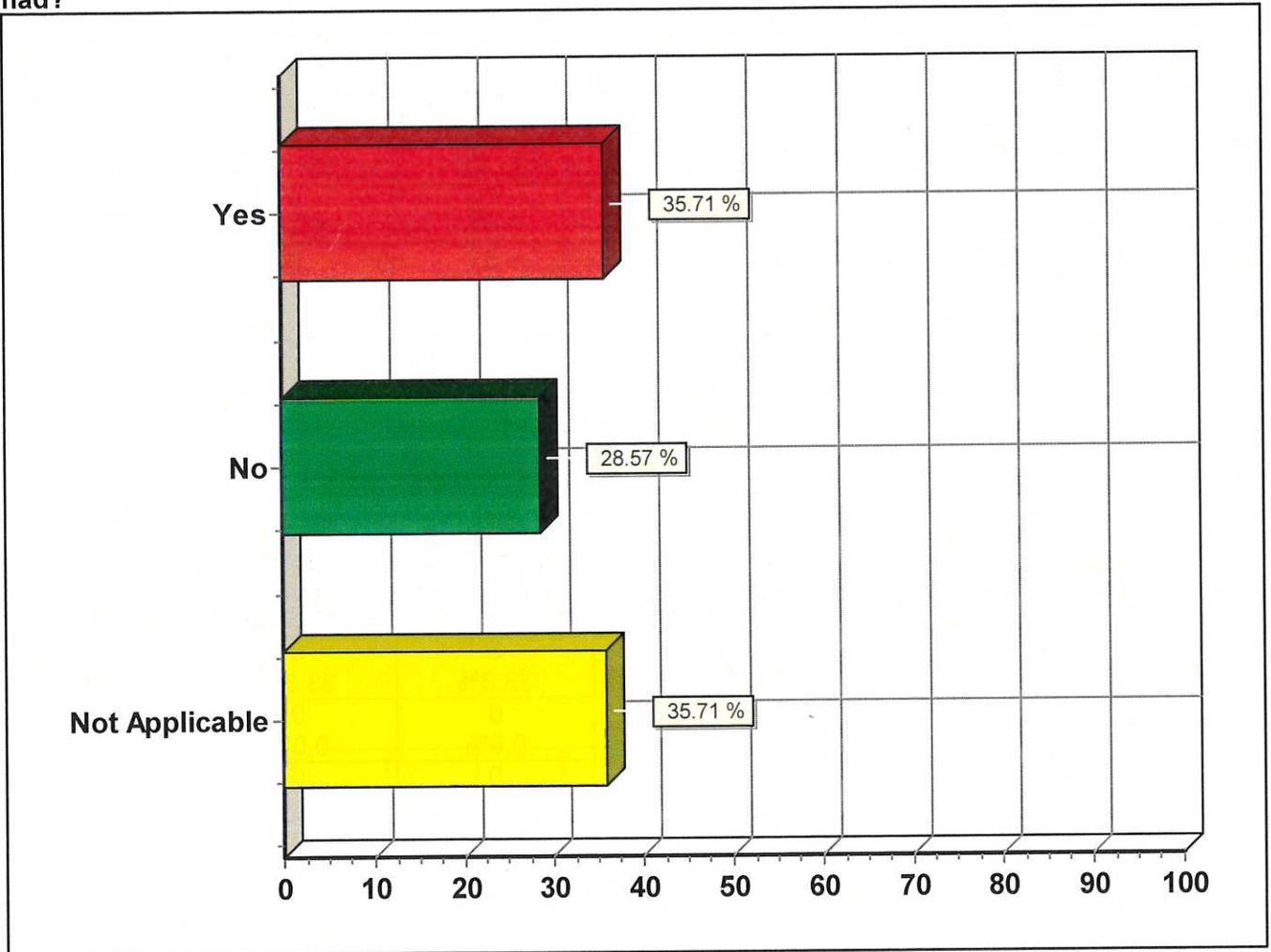
2. Did you select career and technical programs in high school to prepare you for your current employment?



2. Did you select career and technical programs in high school to prepare you for your current employment?

Response (n = 14)	Frequency	Percent
Yes	3	21.4%
No	5	35.7%
Not Applicable	6	42.9%

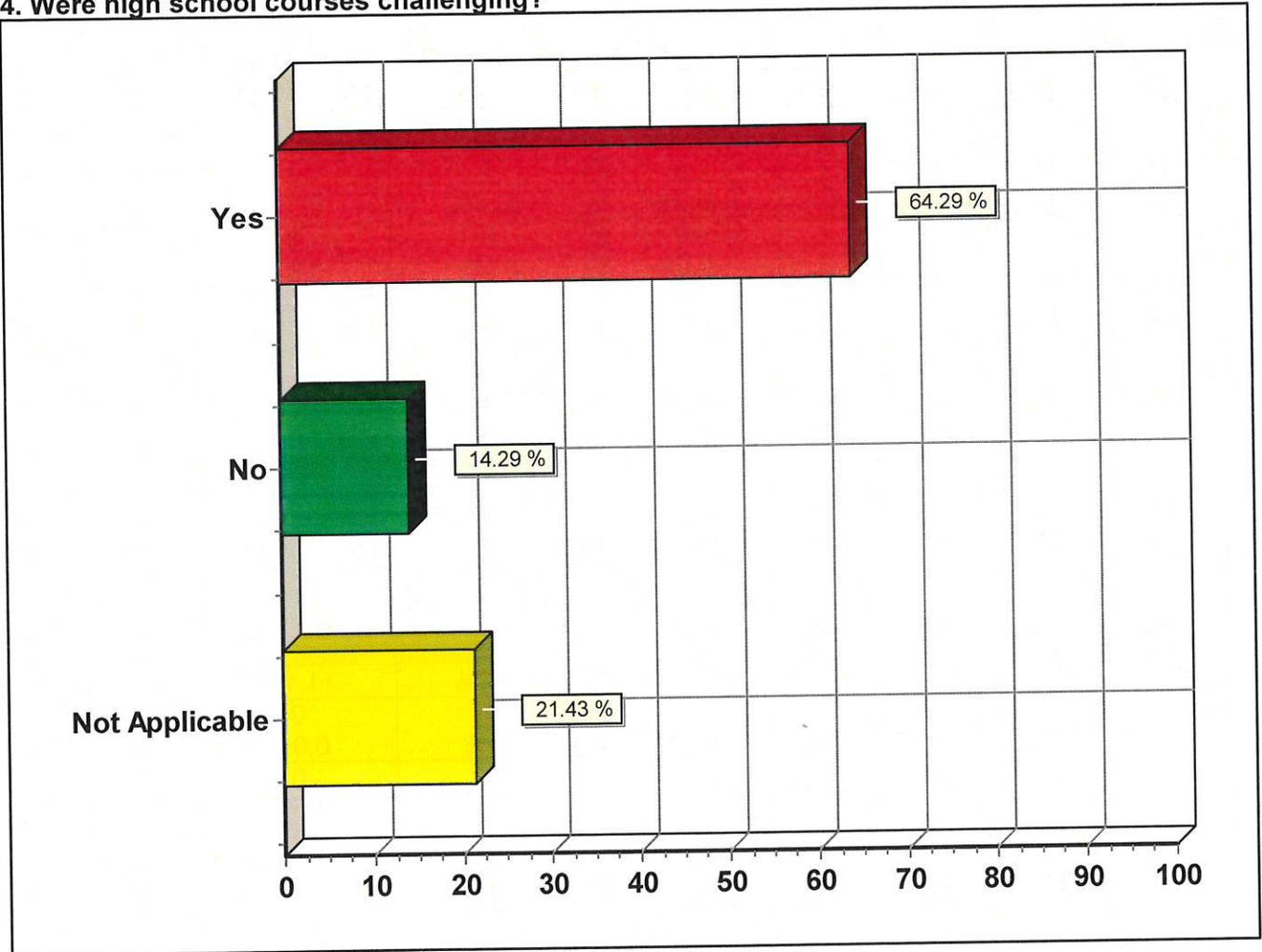
3. Was additional and/or specialized training required to meet the demands of any job you've had?



3. Was additional and/or specialized training required to meet the demands of any job you've had?

Response (n = 14)	Frequency	Percent
Yes	5	35.7%
No	4	28.6%
Not Applicable	5	35.7%

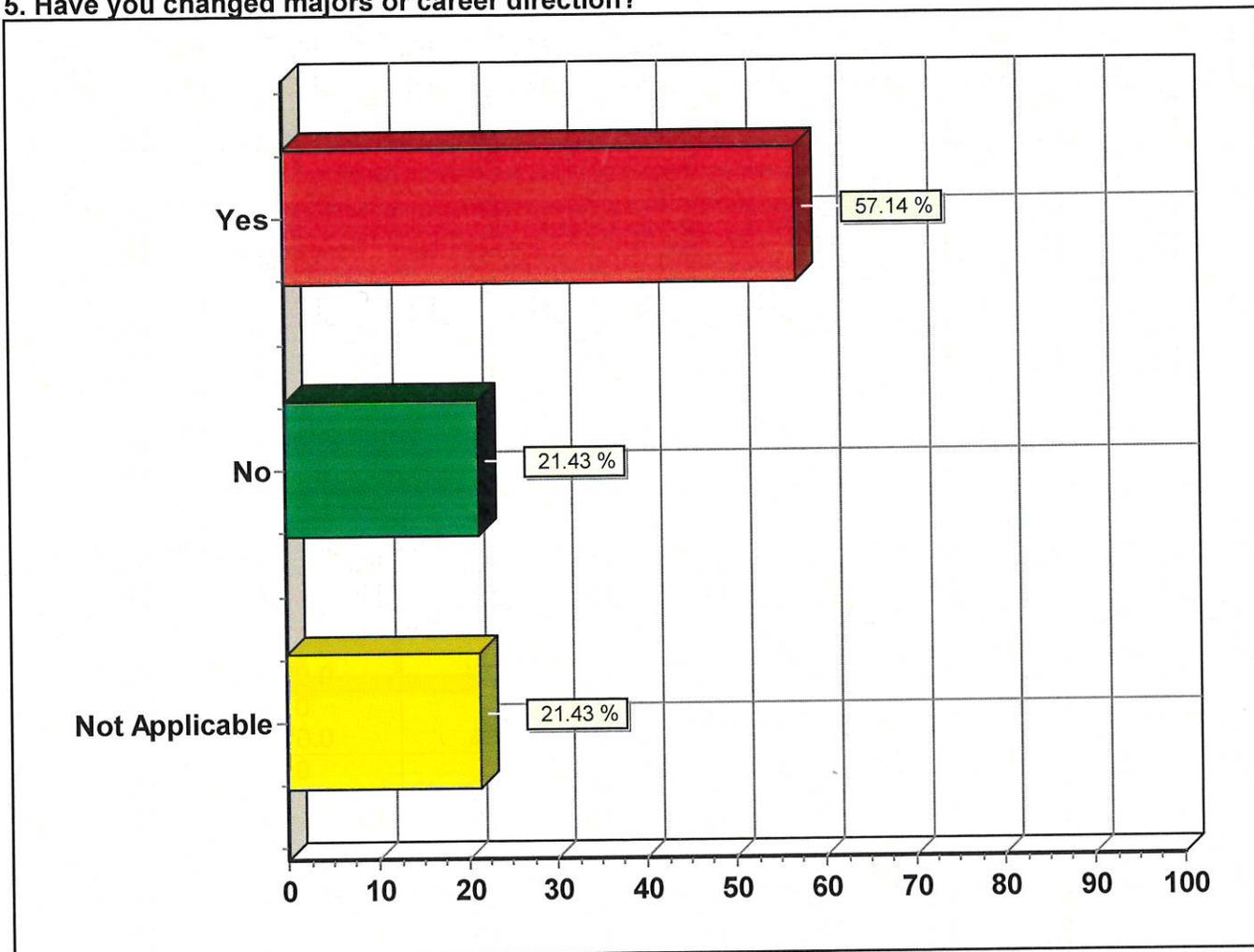
4. Were high school courses challenging?



4. Were high school courses challenging?

Response (n = 14)	Frequency	Percent
Yes	9	64.3%
No	2	14.3%
Not Applicable	3	21.4%

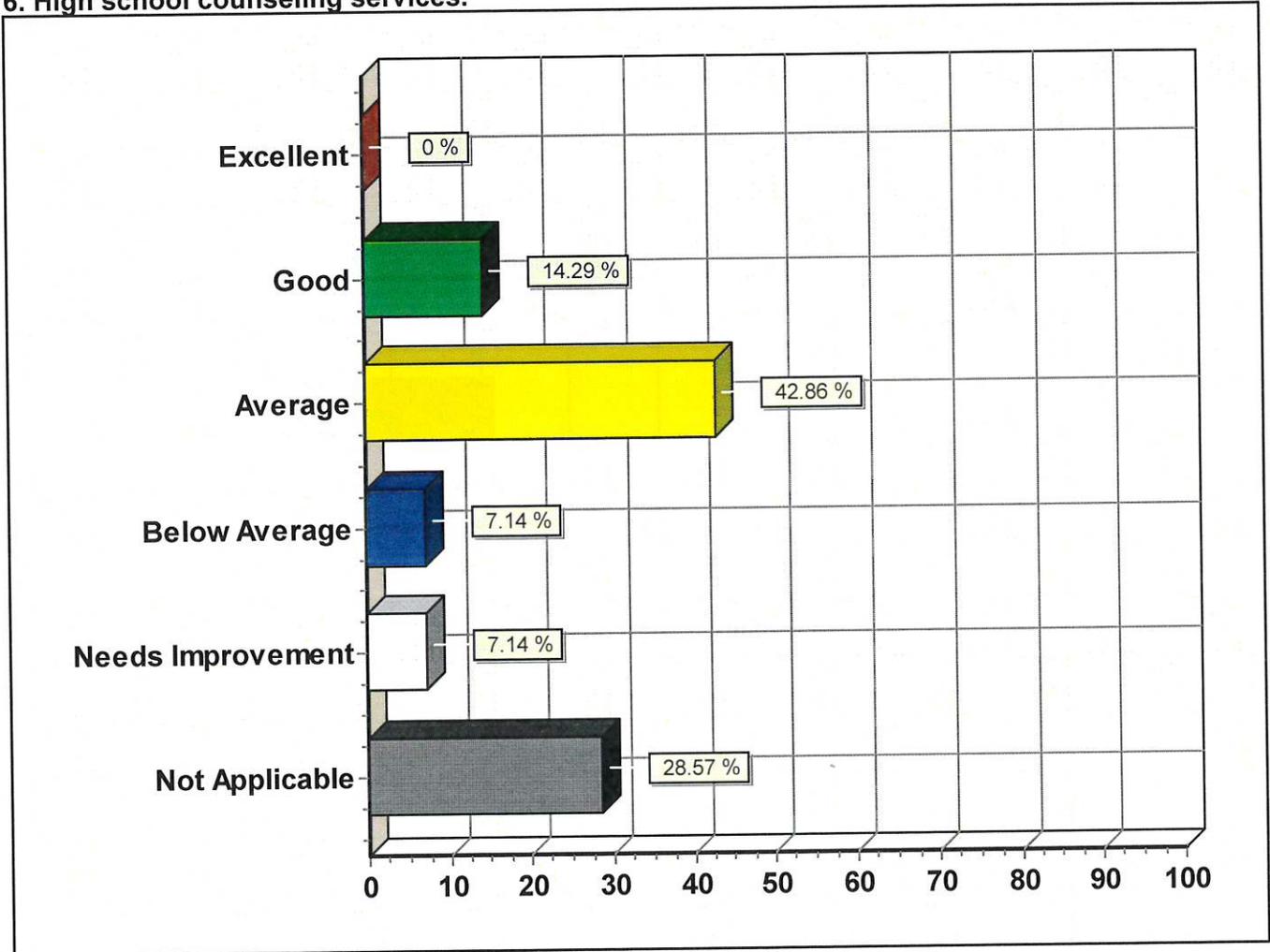
5. Have you changed majors or career direction?



5. Have you changed majors or career direction?

Response (n = 14)	Frequency	Percent
Yes	8	57.1%
No	3	21.4%
Not Applicable	3	21.4%

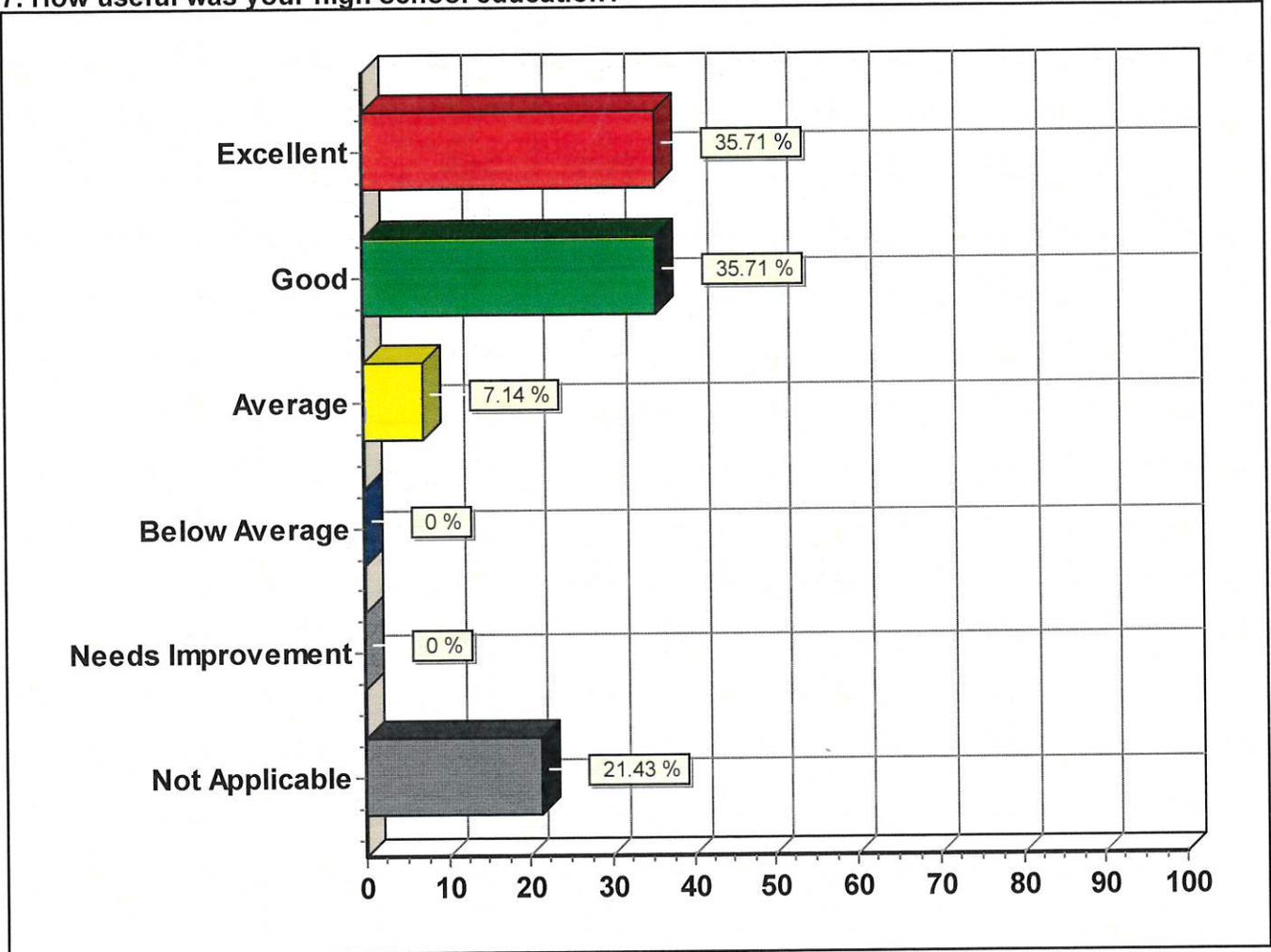
6. High school counseling services.



6. High school counseling services.

Response (n = 14)	Frequency	Percent
Excellent	0	0.0%
Good	2	14.3%
Average	6	42.9%
Below Average	1	7.1%
Needs Improvement	1	7.1%
Not Applicable	4	28.6%

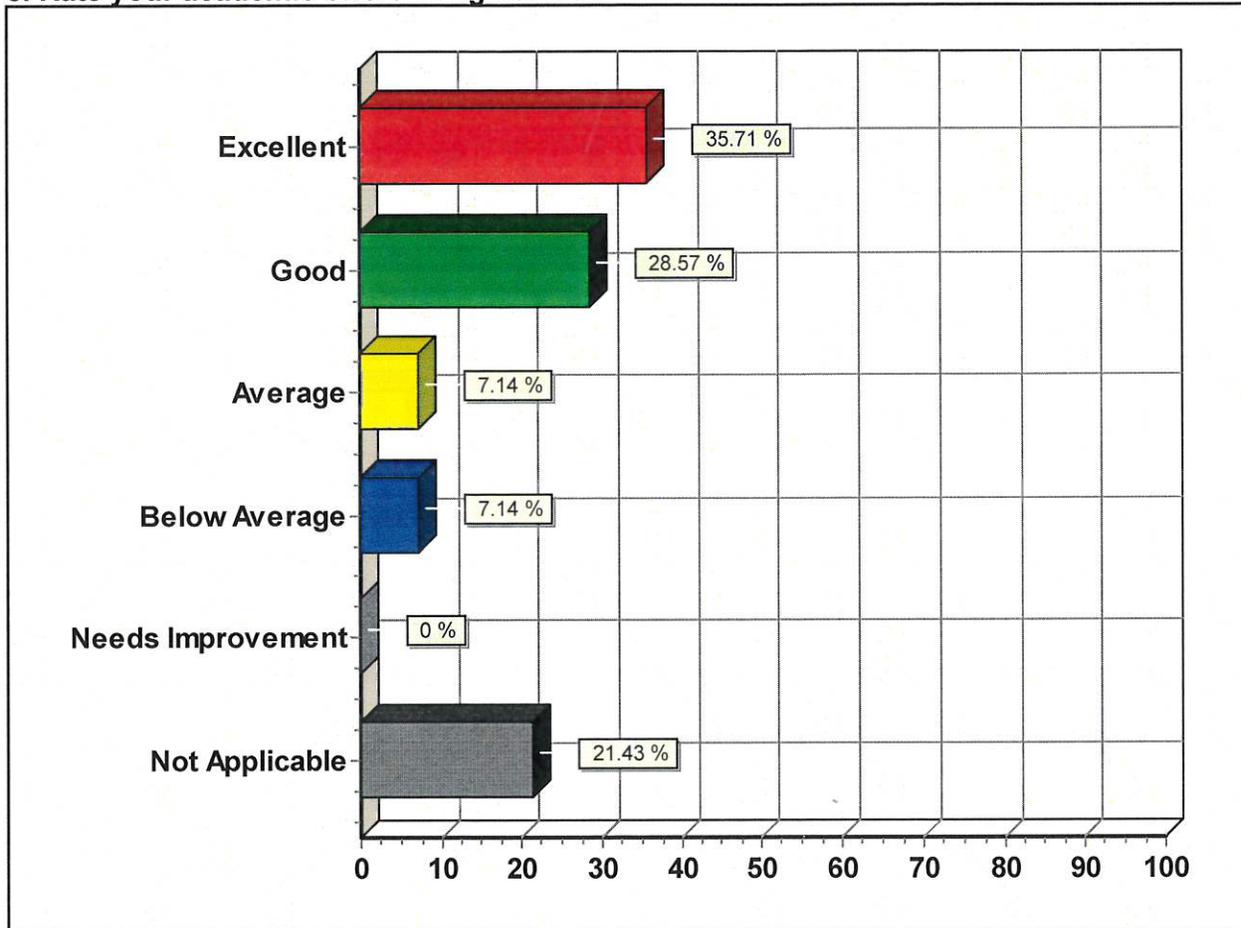
7. How useful was your high school education?



7. How useful was your high school education?

Response (n = 14)	Frequency	Percent
Excellent	5	35.7%
Good	5	35.7%
Average	1	7.1%
Below Average	0	0.0%
Needs Improvement	0	0.0%
Not Applicable	3	21.4%

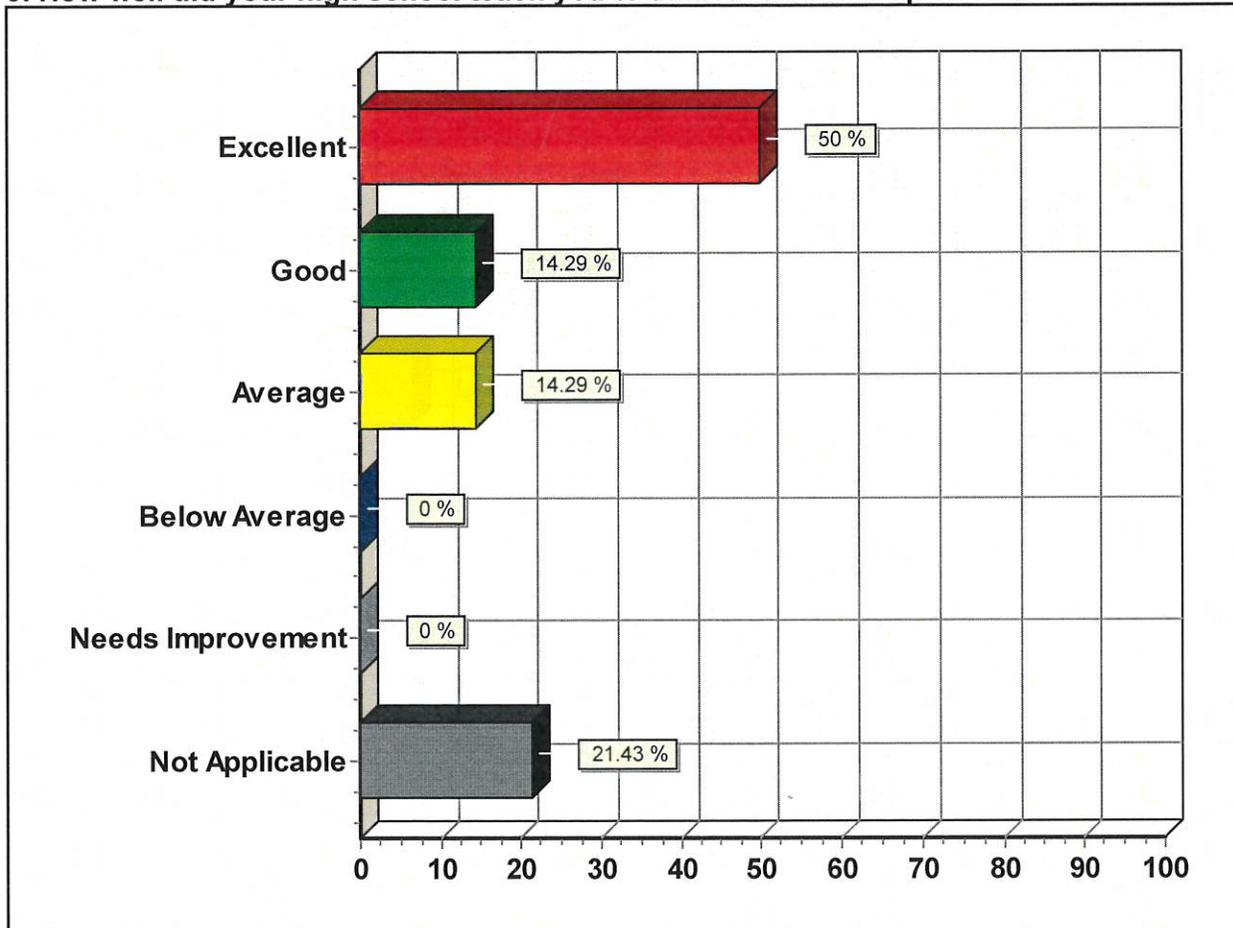
8. Rate your academic effort in high school.



8. Rate your academic effort in high school.

Response (n = 14)	Frequency	Percent
Excellent	5	35.7%
Good	4	28.6%
Average	1	7.1%
Below Average	1	7.1%
Needs Improvement	0	0.0%
Not Applicable	3	21.4%

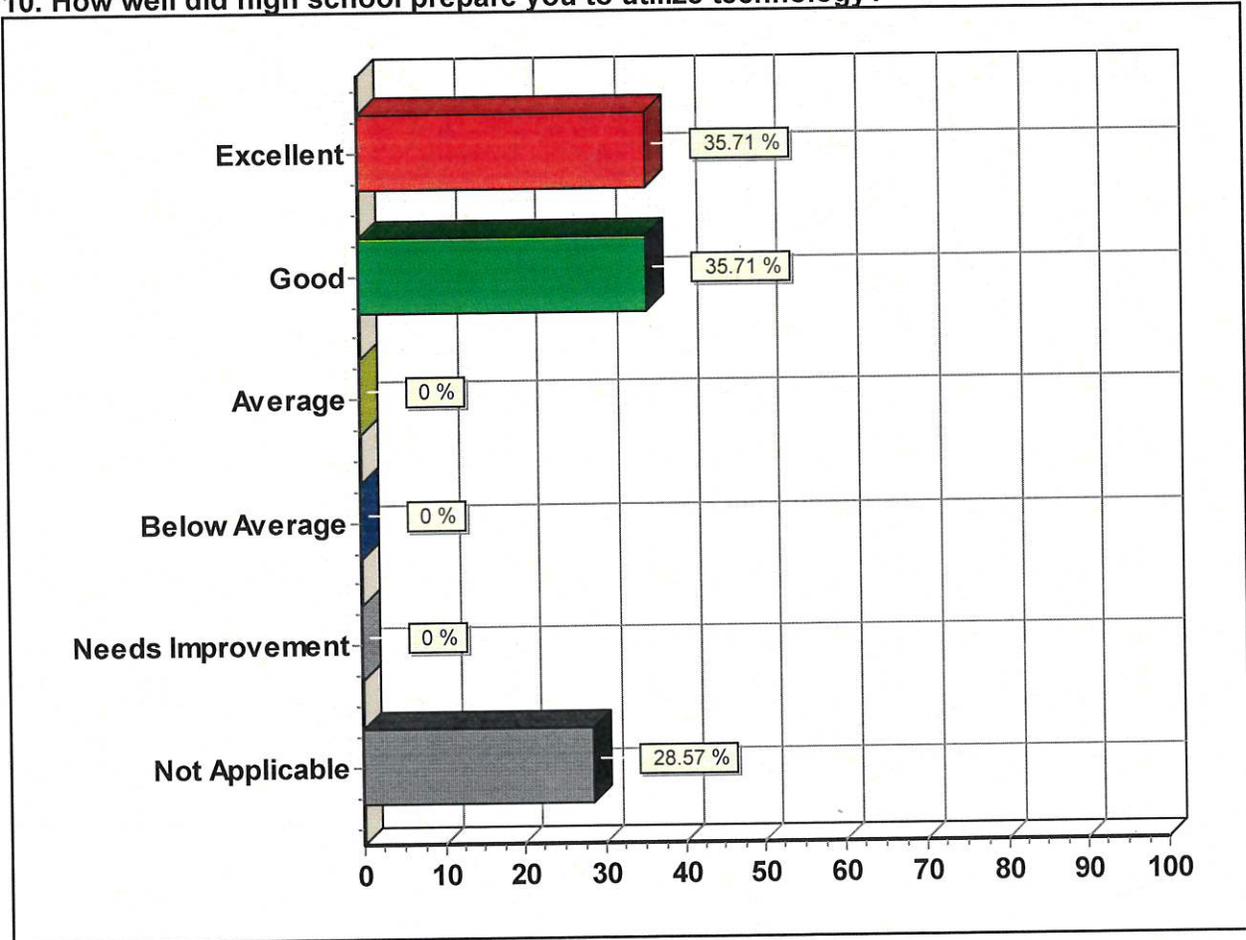
9. How well did your high school teach you to think and to solve problems?



9. How well did your high school teach you to think and to solve problems?

Response (n = 14)	Frequency	Percent
Excellent	7	50.0%
Good	2	14.3%
Average	2	14.3%
Below Average	0	0.0%
Needs Improvement	0	0.0%
Not Applicable	3	21.4%

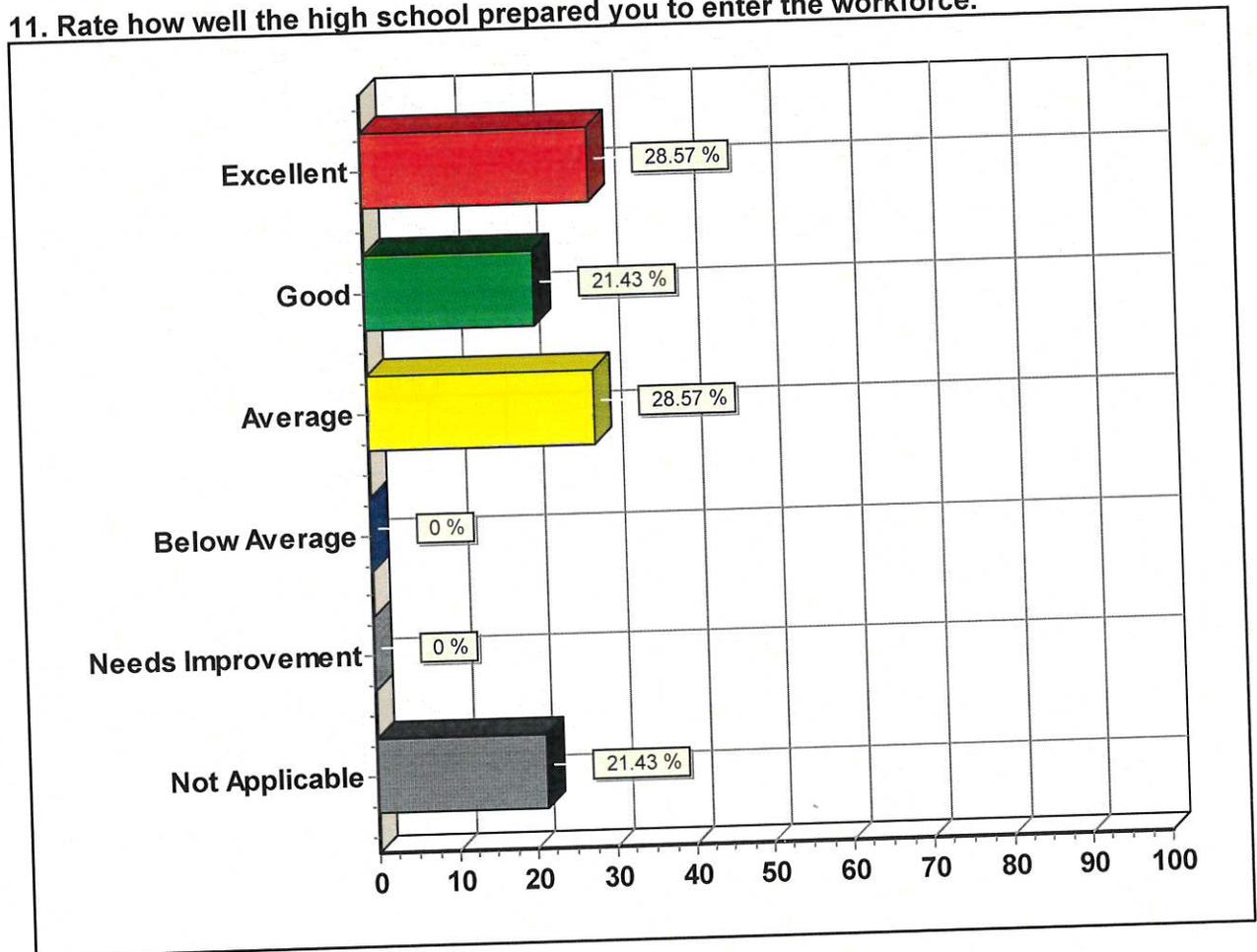
10. How well did high school prepare you to utilize technology?



10. How well did high school prepare you to utilize technology?

Response (n = 14)	Frequency	Percent
Excellent	5	35.7%
Good	5	35.7%
Average	0	0.0%
Below Average	0	0.0%
Needs Improvement	0	0.0%
Not Applicable	4	28.6%

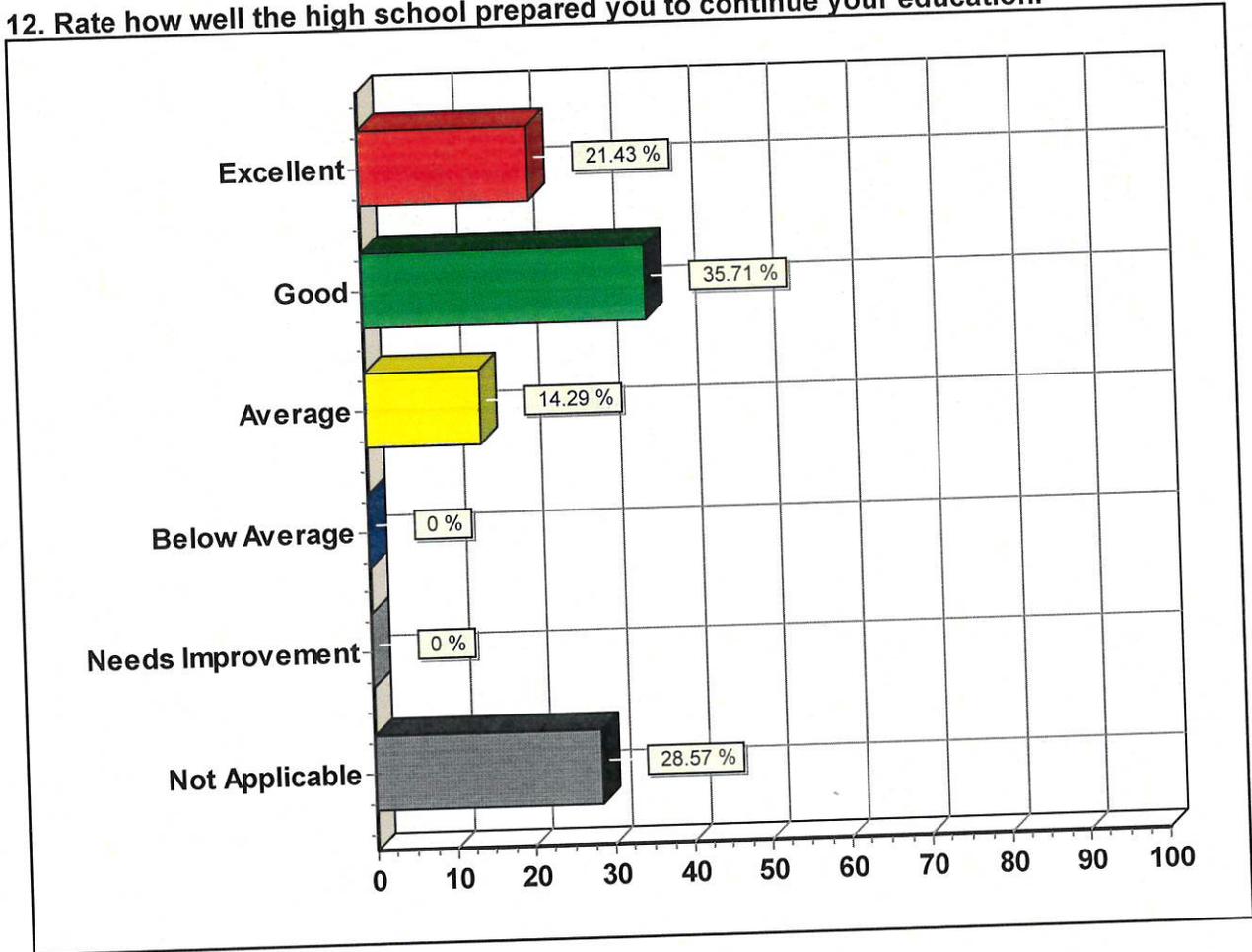
11. Rate how well the high school prepared you to enter the workforce.



11. Rate how well the high school prepared you to enter the workforce.

Response (n = 14)	Frequency	Percent
Excellent	4	28.6%
Good	3	21.4%
Average	4	28.6%
Below Average	0	0.0%
Needs Improvement	0	0.0%
Not Applicable	3	21.4%

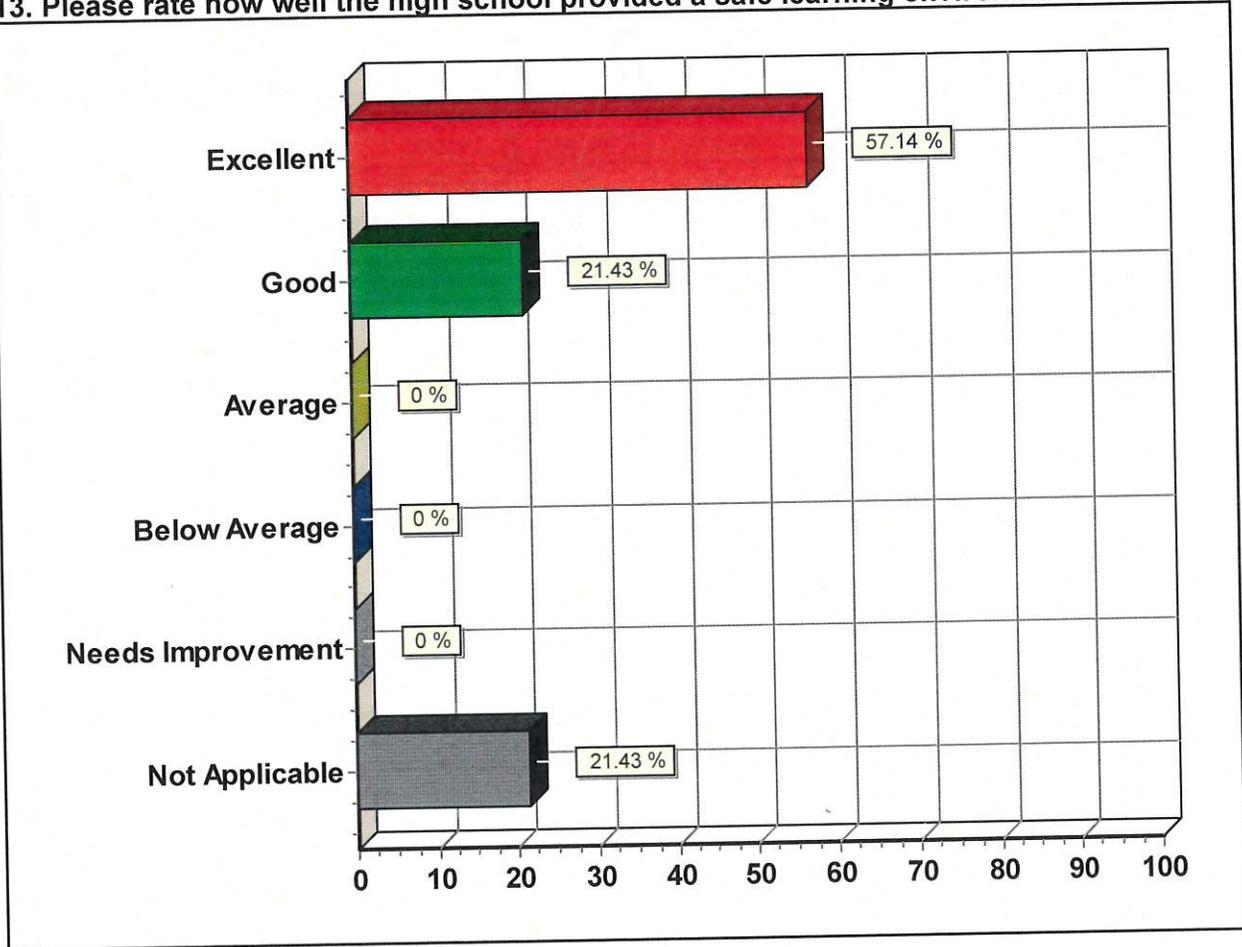
12. Rate how well the high school prepared you to continue your education.



12. Rate how well the high school prepared you to continue your education.

Response (n = 14)	Frequency	Percent
Excellent	3	21.4%
Good	5	35.7%
Average	2	14.3%
Below Average	0	0.0%
Needs Improvement	0	0.0%
Not Applicable	4	28.6%

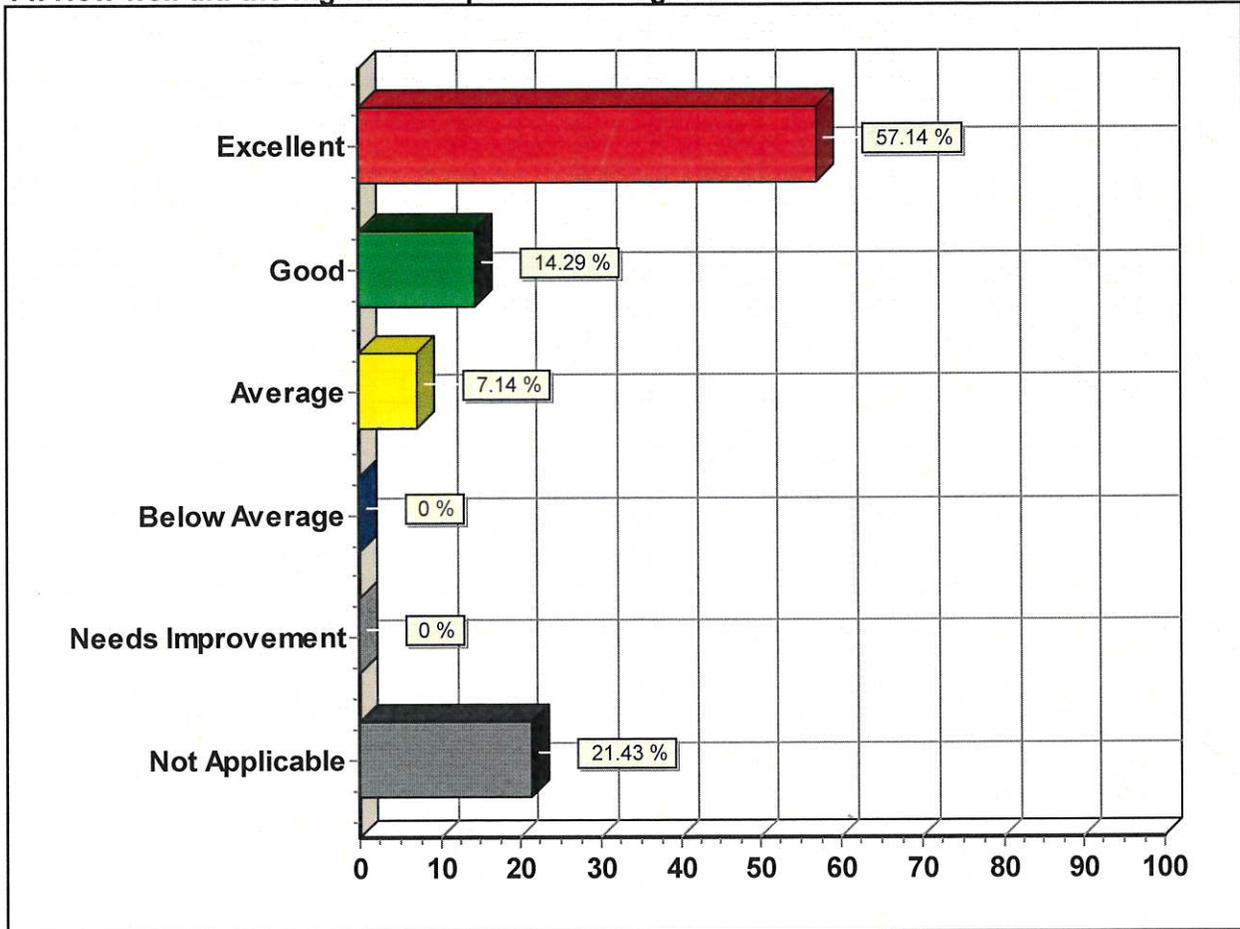
13. Please rate how well the high school provided a safe learning environment.



13. Please rate how well the high school provided a safe learning environment.

Response (n = 14)	Frequency	Percent
Excellent	8	57.1%
Good	3	21.4%
Average	0	0.0%
Below Average	0	0.0%
Needs Improvement	0	0.0%
Not Applicable	3	21.4%

14. How well did the high school provide a drug-free environment?



14. How well did the high school provide a drug-free environment?

Response (n = 14)	Frequency	Percent
Excellent	8	57.1%
Good	2	14.3%
Average	1	7.1%
Below Average	0	0.0%
Needs Improvement	0	0.0%
Not Applicable	3	21.4%



# 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 14, 2022

1. The class of 2017, 5-year post high school data report is attached.
2. I have been working with Scott from Piper Sandler and Barry from the Nebraska Liquid Asset Fund to set up an investment agreement that would allow us to earn interest at a higher percentage on the money in the bank while the construction project is progressing. At this time, we are waiting for a detailed constructional schedule from Boyd Jones so we can move forward.
3. I have attached the Annual Safety Review and Report, required by Rule 10. Our Safety and Security team met on November 11<sup>th</sup> and reviewed the plan as well. Many of the items that need to be addressed from the walk through will be taken care of with the new construction (sprinklers, ADA compliance, restroom locations, etc.)
4. I will pass around the bill review list sign-up sheet for 2023. There are 13 regular meetings, we will need 5 of you to sign up for 2 meetings.

*Evan is scheduled to review the bills for December and \_\_\_\_\_ is scheduled for January.*

Suggested List of Motions

November 14, 2022

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

1. \_\_\_\_\_ opened the meeting at \_\_\_\_\_ P.M.
  
2. It was moved by \_\_\_\_\_, seconded by \_\_\_\_\_  
To approve the Consent Agenda items:
  1. Excuse Absent Board Members (if necessary)
  2. Minutes
  3. Treasurers Report
  4. General Fund Claims
  5. Lunch Fund Claims
  6. Special Building ClaimsRoll Call: Aye: \_\_\_\_\_ Nay: \_\_\_\_\_
  
3. It was moved by \_\_\_\_\_, seconded by \_\_\_\_\_  
to approve the 2021-2022 school district audit.  
Roll Call: Aye: \_\_\_\_\_ Nay: \_\_\_\_\_
  
4. It was moved by \_\_\_\_\_, seconded by \_\_\_\_\_  
to go into executive session at \_\_\_\_\_ PM to discuss the Superintendent's  
evaluation and contract.  
Roll Call: Aye: \_\_\_\_\_ Nay: \_\_\_\_\_
  
5. It was moved by \_\_\_\_\_, seconded by \_\_\_\_\_  
to come out of executive session at \_\_\_\_\_ PM.  
Roll Call: Aye: \_\_\_\_\_ Nay: \_\_\_\_\_
  
6. \_\_\_\_\_ adjourned the meeting at \_\_\_\_\_ P.M.

Annual Review  
Of  
Lyons-Decatur Northeast Schools  
Safety and Security Plan

Walk Through Conducted on  
October 3, 2022

By  
Craig Frerichs  
October 3, 2022

## Overview

Craig Frerichs completed the annual review of Lyons Decatur Northeast Schools Safety and Security Plan on October 3, 2022. This review is required and conducted in accordance with rules and regulations established by the Nebraska Department of Education. This specific rule is NDE, Rule 10, Section 004.01B4.

The review was a process that included:

1. A checklist of considerations was discussed before the process with your superintendent.
2. A walkthrough of the facility was made with your custodian.
3. A written report of all findings is to be forwarded to the superintendent.

I had the pleasure visiting the Lyons Decatur Northeast School facility again this year. Having a secure buzz-in entry system is a great safety procedure. Your building has many SRP posters posted for reminders how to respond in several situations. Drills need to take place for each SRP this year. You have practiced a reunification drill with your staff, now it would be a good time for the entire student body to practice this drill. Your Superintendent has a good understanding of the safety and security that needs to take place in your buildings.

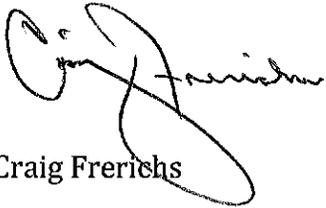
## **Suggestions and Compliments during my visit:**

- Three Posters in every classroom are needed which include a tornado evacuation map, a fire evacuation map, and SRP poster. These posters should all be posted near the door. They all seem to be in the room but not always posted next to the door.
- Numbering of your classroom doors on the inside and outside is needed. Also having large number on the outside window that matches the classroom door is needed. Hopefully when your new facility is completed, all numbering will be completed.
- Your FFA shop is in need of a dust collection system connected to the table saw and planer if not more. A ceiling mounted filter is now being used but not adequate for what you need. Air quality is very important in this area.
- Please post the new 988 suicide prevention phone number in areas students congregate throughout the school.
- Great job documenting inspections of playground, fire extinguishers, fire exit signs etc. I really like the electronic version.
- You may want to purchase some Stop the Bleed kits for your school.
- The oldest portion of your building does not have a sprinkler system. With a three story structure made of wood this can be a concern. Hopefully your new facility will eliminate this problem.
- Lack of ADA restrooms is a concern. Hopefully the new facility will fix this.
- Men's restroom found only on the lower floor can be a concern. Hopefully the new facility will fix this.
- Lack of handicap accessibility to the second and third floor is a concern. Hopefully the new facility will fix this.
- A quick power lever gas shut off is needed in your science room and a sign posted where it is located.

- Please be sure to log your drills to make sure you have completed them as suggested. I would recommend trying to have a re-unification drill this year if possible.
- I would encourage you to participate with NDE to adopt suicide policies and procedures this year.

Due to the continued threat with covid variances in our society, continue to take it very serious to protect your students. Continue to follow all guidelines from the state and NSAA at all events. Continue to schedule drills for your HOLD, SECURE, LOCKDOWN, EVACUATE, SHELTER, and Reunification. The more drills you can have the better students and staff will react if ever a need.

My observations/concerns for each facility and each room reflect only one person's observations and opinions based on that particular day and time. They should not be considered final judgments that schools must enact immediately.

A handwritten signature in black ink, appearing to read "Craig Frerichs". The signature is stylized with a large, looping initial "C" and "F".

Craig Frerichs

## Rule 10 School Safety Recommendations

School District: Lyons- Decatur Northeast Schools      Date: October 3, 2022

- |  |            |           |
|--|------------|-----------|
| 1. School district has safety committee:   | <u>Yes</u> | No        |
| a. Composition includes representatives from each work department  | <u>Yes</u> | No        |
| b. Composition (includes local law enforcement, fire department, rescue)<br>Have been ask to come but don't come.<br>Representatives for each group are part of the Safety Team.   | <u>Yes</u> | <u>No</u> |
| c. Meetings (Recommended to meet at least quarterly)   | <u>Yes</u> | No        |
| d. Safety committee conducts an annual review of the safety and security plan  | <u>Yes</u> | No        |
| e. External visitation.  | <u>Yes</u> | No        |
| 2. School district has adopted the <b>Standard Response Protocol (SRP)</b> <a href="http://iloveyouguys.org">http://iloveyouguys.org</a><br>The NEW changed posters need to be posted.   | <u>Yes</u> | No        |
| 3. The school system has established Standard Response Protocol (SRP) procedures to monitor school Safety and security protocols for off-campus school sponsored events.   | <u>Yes</u> | No        |
| 4. The school system has policies and protocols regarding security and visitor management in alignment With Readiness and Emergency Management of Schools (REMS)   | <u>Yes</u> | No        |
| 5. The school system has developed and implements security and visitor policies and protocols for Specialized areas (pools, gyms, pre-kindergarten, playgrounds, fences, vehicles/buses, vehicle facilities, Bus barns, science labs, sporting venues, cafeterias, kitchens, and classrooms with exterior doors, portables)  | <u>Yes</u> | No        |
| 6. The school system has planned protocols for required drills, including, but not limited to:   |            |           |
| a. Fire Drills   | <u>Yes</u> | No        |
| b. Tornado Drills           (One in the Fall and one in the Spring)  | <u>Yes</u> | No        |
| c. Bus Evacuation Drills<br><i>(The school system shall provide training for the specified employees in the required drill areas<br/>        in compliance with local, state, and federal regulations)</i><br><i>Are there maps in each room indicating where to go for each drill</i>                                       | <u>Yes</u> | No        |
| 7. The school system has planned protocols for non-required drills, including but not limited to:  |            |           |
| a. HOLD Drills are planned for this year.  | <u>Yes</u> | No        |
| b. SECURE Drills are planned for this year.  | <u>Yes</u> | No        |
| c. LOCKDOWN Drills (multiple sites) Are planned for this year.   | <u>Yes</u> | No        |
| d. EVACUATE Drills are planned for this year.  | <u>Yes</u> | No        |
| e. SHELTER Drills are planned for this year.   | <u>Yes</u> | No        |
| f. <b>Reunification – Have practiced with Staff and hoping to have one this year.</b> Planned to have this year.   | <u>Yes</u> | <u>No</u> |
| 8. The school system has assessed positive relationships between employees and students  | <u>Yes</u> | No        |
| 9. The school system has assessed positive relationships between students and students   | <u>Yes</u> | No        |
| 10. The school system has a process in place to assist and address identified individuals who exhibit signs Have risky, harmful, or violent behaviors and /or pose a threat of committing criminal activity ( <b>THREAT ASSESSMENT</b> )<br><b>Have had level I training and are involved with the Safe2Help initiative.</b> | <u>Yes</u> | <u>NO</u> |
| 11. All school employees wear picture ID's   | <u>Yes</u> | <u>No</u> |
| 12. School personnel monitor entrances at the beginning of the day   | <u>Yes</u> | No        |
| 13. School personnel monitor entrances after open-campus lunch   | <u>NA</u>  | NA        |
| 14. School personnel monitor hallways between classes  | <u>Yes</u> | NO        |
| 15. School personnel monitor hallways and exits at the end of the day  | <u>Yes</u> | No        |

16. School personnel monitor parking lots	<u>Yes</u>	No
17. The school building has a clearly marked main entrance	<u>Yes</u>	NO
18. The external doors are locked during the school day	<u>Yes</u>	No
19. The school building has a controlled entry (buzz-in system with camera identification)	<u>Yes</u>	No
20. The school building has surveillance cameras and recording equipment	<u>Yes</u>	No
21. All classroom doors and offices can be locked	<u>Yes</u>	No
22. The school has visible signage to identify interior/exterior spaces for emergency responders. All drills will Be pre-arranged.		
a. Tornado Shelter(s) Signs needed in Hallways indicating where to find them.	<u>Yes</u>	No
b. Chemical Supply Rooms	<u>Yes</u>	No
c. Boiler Room/Mechanical Rooms	<u>Yes</u>	No
23. Outside entry/exit doors are numbered (large numbers visible from the street)	<u>Yes</u>	No
24. Fire exit route and tornado shelter route are posted in each classroom and office	<u>Yes</u>	No
25. Exit lights are in proper working order	<u>Yes</u>	No
26. Emergency lights are in proper working order	<u>Yes</u>	No
27. All state fire codes are being followed	<u>Yes</u>	No
28. All safety and security plans include the needs of students, employees, and persons with and without disabilities or any person(s) with limited English proficiency	<u>Yes</u>	No
29. Classrooms numbered inside and out for identification. When New facility is completed the will all Be numbered.	Yes	<u>No</u>
30. Have Maps of your school been distributed to Fire/ Law/Rescue	<u>Yes</u>	No
31. All drills include bus drivers, cooks, custodians, Substitutes, etc.	<u>Yes</u>	No
32. Is each drill recorded, discussed, for future reference.	<u>Yes</u>	No
33. Have you met with your staff and students on cyber bullying (speaker/workshop?	<u>Yes</u>	No

# Principal Report - November 2022 Board Meeting

## **A. Calendar - Upcoming Events**

2:00 Early Dismissal, Inservice-----Wednesday, November 9  
Veterans Day Program-----Friday, November 11  
Battle of the Bands @ 7:00 in Pender-----Friday, November 11  
Ground Breaking Ceremony-----Monday, November 14  
2:00 Early Dismissal, Thanksgiving-----Wednesday, November 23  
No School, Thanksgiving Break-----Thursday, November 24-25  
No School, District One-Acts @ Lyons-Decatur-----Wednesday, November 30  
1st Girls Wrestling Tournament @ West Point-----Friday, December 2  
1st Boys Wrestling Tournament @ Howels-Dodge-----Saturday, December 3  
2:00 Early Dismissal, Inservice-----Wednesday, December 7

## **B. Professional Development**

- **Oct 3rd**- Leadership Learning walks @ Oakland
- **Oct 3rd**- Leadership Learning walks @ Lyons
- **Oct 14th** - Carrie Andersen & Rachel Dolezal - Curriculum Writing
- **Oct 18th** - Shannon Dmoski - Integrating the Arts Workshop
- **Nov 1st** - School Improvement Leadership Team Meeting
- **Nov 1st** - Para and Teachers Med Aide Training
- **Nov 1st** - K-3 CKLA Reading Program Training
- **Nov 1st**- 4th-12th Grade Curriculum Writing
- **Nov 2nd** - Megan Engel - Integrating the Arts Workshop
- **Nov 2nd-3rd** - Weston Swanson, Brenda Totten, Katie Mace, Melissa Brokaw - Threat Assessment Training

## **C. Secondary Activities:**

- October 21st- Our XC team competed at state in Kearney
  - Out of 129 runners and the top 18 teams in the state, LDNE placed 13th as a team and individually Caleb Schlicting medaled 11th.
- On October 26th our preK-12th grade helped pick up trash in Lyons and Decatur.
- National FFA was held in Indianapolis from October 26th through 29th and we were able to bring 12 of our students.
  - LDNE graduate Layne Miller earned his American FFA Degree. Less than 1/2 of a percent of FFA members earn this honor.
  - Alexander Timm and Braxton Watson finished 5th in the nation for the Agriscience Fair, Power Structure And Technical Systems!
- The following activity reports are attached:

- HS Football, JH Football, JH Volleyball, High School Volleyball, JH XC, High School XC
- Reviewing our strength and conditioning program

#### **D. Elementary Activities:**

- On Tuesday, October 25th, an outside evaluator attended the PAWS afterschool program. The program received high ratings.
- On Friday, October 28th, the K-6 classrooms participated in an online assembly, “Creepy Crawly Fun” which was presented by the UNL Biological Science Department. The elementary will be participating in several of these assemblies throughout the year. They are presented through a partnership that includes UNL, University of Nebraska State Museum, Henry Doorly Zoo and Aquarium, Zoo to You, Durham Museum and the Audubon Society and also include virtual trips to the Ashfall Fossil Beds.
- On Monday, October 31st, the PK-6 held a costume parade in the gym. After the parade, students “trick or treated” through the hallways and then held their class parties. Three year old preschool parents were also invited into the classroom to participate in activities

#### **E. American Civics Meeting Report:**

September 12, 2022

American Civics Meeting Agenda

School Board Members Present: Chad Brehmer

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.*
  - *6th-8th has adjusted its curriculum to match standards.*
- Confirm that the District’s social studies curriculum stresses the required patriotic themes.
  - (i) complete a written test; - *8th and 12th grade take a civics test*
  - (ii) attend a public meeting; or - *We take 9th-12th to various public meetings*
  - (iii) present or write a paper on an appropriate topic
- Confirm that the social studies curriculum is available for public viewing.
  - *They can stop to view it anytime.*
- 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
      - *5th and 8th grade teach U.S. History*
    - (c) at least two courses in high school that teach American civics.
      - *US History 11th - American Government 12th*
- 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– Listed below

**Board of Education Report Form  
Ending Form**

**Year: 2022**

**Sport/Organization:** Cross Country

**Coach/Sponsor:** Paul Timm

**Number Out:** 7 males, 6 females

**Letterman:** Kaylin Miller, Miriel Brokaw, Colten Miller, Chance Mock, Brayden Hegge, Andrew Schlichting , Caleb Schlichting , Hailey Miller

**Class Breakdown:**

**Seniors:** Caleb Schlichting, Hailey Miller

**Juniors:** Chance Mock, Brayden Hegge, Andrew Schlichting, Colten Miller

**Sophomores:** Alexander Timm, Braxton Watson

**Freshman:** Kaylin Miller, Isabelle Schrader, Adonia Salazar, Bellen Estrada-Lujan

**Season Record:**

Meet	Caleb Schlichting	B. Hegge	Chance Mock	Andrew Schlichting	Colten Miller	Alexander Timm	Braxton Watson	
Logan View	18:53.15	22:40.65	21:01.39	22:39.34	23:35.14	27:08.68		
WP at Indian Hills west of Beemer	19:27.30	22:52.30	22:13.70	Passed out	24:29.40	30:26.00	Medical	22 minutes or less, if 50% or more races are run at this athlete earns letter
Arlington Invite	18:55.09	22:35.71	20:22.11	24:08.72	23:10.45	28:20.10	33:40.15	If Athlete runs one race at sub

								19 min, they earn a letter
Twin Creeks Golf Course Pender	18:17.93	20:54.73	19:13.77	21:38.13	21:54.47	25:56.63	xNo Time Recorded	
Crofton Invite	17:43.51	20:49.30	19:00.65	Plus period	21:43.48	25:24.85	31:21.87	
Stanton	17:46.67	20:43.52	19:02.13	22:03.3	21:14.14	25:00.7	30:24.3	
EHC Oakland	17:09.54	19:21.62	18:16.85	20:26.60	20:15.62	23:26.45	29:31.04	
Districts, Pender	18:02.80	19:53.50	18:46.70	22:02.40	21:16.90			
State	17:36.9	20:37.6	18:54.4	23:10.0	21:39.3			

Meet	Caleb Schlichting	B. Hegge	Chance Mock	Andrew Schlichting	Colten Miller	Alexander Timm	Braxton Watson
<b>PLACINGS</b>							
Logan View	5	47	26	46	59	78	
WP at Indian Hills west of Beemer	5	41	27	Passed out	57	80	
Arlington Invite	6	37	19	50	41	55	jv
Twin Creeks Golf Course Pender	3	17	8	23	29	xNo Place	xNo Place
Crofton Invite	4	40	18	Plus Period	42	47	48
Stanton	2	32	13	47	38	67	79
EHC Oakland	2	12	5	21	20	41	jv5

Districts, Pender	3	21	10	46	40		
State	11	108	60	124	116		

### Lady Cougars

Meet	Hailey Miller	Miriell Brokaw	Kaylin Miller	Belen Estrada Lujan	Adonai Salazar	Isabelle Schrader	
Logan View	33:11.51		29:04.72	34:31.79	41:01.45	41:28.41	
WP at Indian Hills west of Beemer	Allergies	31:38.80	35:59.20	35:11.50	46:43.10	47:13.80	
Arlington Invite	34:09.21	31:29.57	32:44.11	34:09.21	42:26.26	Walked off (Knee)	orange equals under 28 min time
Districts Twin Creeks Golf Course Pender	32:57.58	27:55.47	28:18.69	33:17.39	X40:25.56	X41:41.22	yellow equals under 24 min, one race this fast equals lettering
Crofton Invite	32:18.00	27:23.36	26:58.91	30:45.54	40:37.67	Ran but no time	
Stanton	30:15.1	26:55.2	26:55.9	32:31.5	40:24.3	41:12.9	
EHC Oakland	28:43.47	25:23.09	24:33.38	30:09.34	37:52.40	39:00.36	
Districts, Pender	29:23.00	27:38.70	24:12.40	31:10.10	37:04.50		

	Hailey Miller	Miriell Brokaw	Kaylin Miller	Belen Estrada Lujan	Adonai Salazar	Isabelle Schrader
Meet						
Logan View	61		41	65	69	70
WP at Indian Hills west of Beemer	Allergies		42	39	44	45
Arlington Invite	37	33	34	35	jv	Walked off (knee)
DTwin Creeks Golf Course Pender	25	19	20	26	jv	jv
Crofton Invite	33	37	35	42	jv	jv
Stanton	43	37	35	42	jv	jv
EHC Oakland	28	20	15	32	38	39
Districts Pender	32	27	20	36	39	

**Season Awards:** Caleb Schlichting, 11th place Medal NSAA State Cross Country Championships  
 14 Individual medals  
 3rd Place Men's Team Stanton Invitational  
 Runner-Up Men's Districts (State Qualifying, 4th Qualifying Men's Team since beginning program in 2016)  
 Champion Men's Team Pender Invitational  
 East Husker Conference Men's Champions (6th Consecutive)

**Strengths and Weaknesses of the team and how they were addressed:**

The success of the Cougar Cross Country team is the team culture established and sustained through mutual accountability and celebrating both individual and team successes while fostering an environment where athletes are comfortable in being honest about their training and academic struggles, seeking to grow and improve from them. A summer running program is available

for all LDNE students 6-12th grade students interested in maintaining healthy lifestyles during the summer through long distance running. Students expressing interest in cross country are invited to participate and weekly join in a group run while being encouraged to complete a suggested running program that appropriately matches the grade level and physical ability of the individual at that time. Junior High and high school cross country teams warm up and conduct practices together to encourage both leadership from our older runners and provide an inclusive environment where our junior high athletes aspire to gain those older athletes' mentoring and approval.

Individual weekly running spreadsheets were created, shared and assigned to each athlete during the season in which athletes were able to view training goals and provide feedback to coaches regarding physical condition and need for attention to muscle strains and injuries. Post meet input cards are utilized on which athletes after each race provide input on three things they think they performed well during their race and one item they hope to improve upon in the upcoming week's meet. This input is then further shared and discussed as a team in the next day's practice.

**Board of Education Report Form  
Ending Form**

**Year: 2022**

**Sport/Organization:** Junior High Volleyball

**Coach/Sponsor:** Kendra Boden

**Number Out:** 16 total

**Letterman: (If it applies)**

**Class Breakdown:**

**Seniors:**

**Juniors:**

**Sophomores:**

**Freshman:**

**8th: 7**

**7th: 9**

**Season Record:**

A team: 10-7

B team: 10-0

C team: 4-1-1

**Strengths and Weaknesses of the team and how they were addressed:**

Strengths:

Setting the ball up and attacking at the net,

Lots of capable players that can step up when our leaders are having an off game

Weaknesses:

Playing at a fast pace,

Consistency in our skills

**Other comments worth noting:**

**Board of Education Report Form  
Ending Form**

**Year: 2022**

**Sport/Organization:** Football

**Coach/Sponsor:** Mason Alitz

**Number Out:** 23

**Letterman: (If it applies)** Braden Hardin, Brady Hayes, Treyton Frahm, Jake Christiansen, Eyan Tuttle, Kevin Mendez-Ruiz, Masen Olsen, Gavin Brownell, Jackson Jensen, Ayden Chytka, Hawken Meyer, Kaden Frahm, David Schild, Gavin Hardeman, Tyler Archer, Brayden Tolle, Kaden Knaak, Garret Vavra, Daven Whitley, Landen Redding Sage White, Juan Garcia, Talan Mock

**Class Breakdown:**

**Seniors: 6**

**Juniors: 4**

**Sophomores: 10**

**Freshman: 3**

**8th:**

**7th:**

**Season Record: 0-8**

**Strengths and Weaknesses of the team and how they were addressed:**

**Strengths:** There is a great outlook for cougar football moving forward. We are an incredibly young team where kids played multiple positions. We return almost everyone next year.

**Weaknesses:** We struggled to learn how to play together and not as individuals. There were a lot of off-the-field issues. These issues were addressed in team meetings and team building opportunities throughout the season.

**Other comments worth noting:**

Records Broken

Most passing Yards in a Game: Gavin Brownell

Most pass completions in a single season: Gavin Brownell

Longest TD reception: Kaden Knaak 68 Yards

Most TD in a Game (tied) Treyton Frahm

All District players: Gavin Hardman and Daven Whitley

Honorable Mentions: Kaden Knaak, Talan Mock, Braden Harden, Landen Redding, Gavin Brownell, and Treyton Frahm

**Board of Education Report Form  
Ending Form**

**Year: 2022**

**Sport/Organization:** Junior High Football

**Coach/Sponsor:** Morgan Peatrowsky

**Number Out:** 14

**Letterman:** N/A

**Class Breakdown:**

**Seniors:**

**Juniors:**

**Sophomores:**

**Freshman:**

**8th: 7**

**7th: 7**

**Season Record:** 1 - 5

**Strengths and Weaknesses of the team and how they were addressed:** This year we played with Oakland and formed the "COLD" football team again. When I say these things, I am focusing on our 14 athletes from LD. First of all, these kids care! They want to be good so badly. It was great to see them handle the loss of games with a fire to work harder. It was also great to see the smile on their faces when their hard work finally paid off with a win in Valley.

Positives: The 8th grade class has some serious promise on the football field. As for 7th grade, they have the size and the numbers. Both classes in comparison to other schools are sitting in a great spot! I am very excited to see what these classes can do.

The only negative is how they correct behaviors of other teammates. It seems the Jr. High boys really struggled with knowing how to correct their peers without coming off as mad. This was something we worked on and I talked with them about and we hope it can continue to improve.

**Other comments worth noting:**

**Board of Education Report Form  
Ending Form**

**Year:** 2022

**Sport/Organization:** Volleyball

**Coach/Sponsor:** Carrie Andersen

**Number Out:** 20

**Letterman:** Aubrey Andersen, Tristen Parker, Sierra Heckenlaible, Camryn Brehmer, Sydney Olsen, Bailey Tuttle, Lanie Frahm, Kaylina Schuster, Sam Roth, Tavyanna Parker, Avery Bacon, Ashlynn Whitley (student assistant coach)

**Class Breakdown:**

**Seniors - 0**

**Juniors - 8**

**Sophomores - 3**

**Freshman - 9**

**Season Record:** 3-26

**Strengths of the team:**

Serving was a high note for us as a team with a season average of 88.4% and 100 aces. Many of the girls had a good understanding of the game, which allowed them to make smart decisions on the court. The majority of the girls were willing to work at bettering themselves each day, whether it was at practice or a game. Many were able to show improvement from the beginning of the season.

**Weaknesses of the team and how they were addressed:**

Fundamentals were a weakness overall with this team. Serve receive & consistently setting up an attack specifically were an issue for us as a team. We worked daily in practice on these fundamentals & areas of weakness throughout the season. Over the summer, the majority of the girls had worked on these fundamentals at open gyms and at the Wayne State College camp. Girls had also been encouraged to attend summer camps to improve their fundamentals.

**Other comments worth noting:**

The Board of Education of the Lyons-Decatur School District No. 20 met in regular session on Monday, October 10, 2022, in the Secondary Library. Notice of the meeting was given in advance thereof by publishing notice in the Lyons Mirror-Sun designated method for giving notice. Meeting notices were also posted at the Superintendent's office and on the school website. Notice of the meeting was given in advance to all members and agenda was communicated in the notice to the board of this meeting. All proceedings hereinafter were taken while the convened meeting was open to the attendance of the public. Present were Archer, Bacon, Brehmer, Christiansen, Miller, Myers, Petersen, Troutman, and Vlach. The open meeting laws are posted on the library wall.

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

Posted Date: September 29, 2022

Lisa Christiansen opened the meeting at 7:31 p.m.

Design Presentation by Clark & Enersen

Superintendent Report: Evan Myers and I attended the P2T board meeting on Monday, September 19, 2022, in West Point. The budget and tax request were approved with a levy of \$.004896. I attended the Labor Relations PD opportunity in Lincoln on October 5<sup>th</sup> and 6<sup>th</sup>; they presented on topics such as negotiations, labor laws, and all things staff related. We put our application and were chosen by the NSAA to host district play production on Wednesday, November 30<sup>th</sup>. There will be no school for students that day, staff will still be required to report and work.

Principal Report: The principal's and staff have been attending various PD opportunities for mental health, math instruction, leadership walks, and grading practices. The Cougar Branch of the First Northeast Bank of Nebraska opened for the year on September 28<sup>th</sup>. The fall assessments have been completed and data retreats and MTSS meetings are being held to analyze the results. Parent teacher conference attendance was high for the elementary, with an average of over 92% of our elementary student parents attending; the secondary attendance was 45%. We would like to recognize and congratulate Caleb Schlichting, Miriel Brokaw, Layla Fisher, Tate Simonsen, Colton Miller, Alizabeth Whitley, Alex Anderson, and Dalynn Hackney for being selected into the EHC Honor Choir. Congratulations to our LDNE Boys Cross Country team on their 6<sup>th</sup> consecutive East Husker Conference Title! We would like to give a special congratulations to the following for their individual results: Caleb Schlichting 2<sup>nd</sup> place, Chance Mock 5<sup>th</sup> place, Brayden Hegge 12<sup>th</sup> place, and Kaylin Miller 15<sup>th</sup> place.

It was moved by James Vlach, 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 Jolene Troutman, seconded by April Archer, to approve the cooperative agreement for baseball with Pender and Bancroft-Rosalie. Roll Call. Archer: Aye, Bacon: Aye,

Brehmer: Aye, Christiansen: Aye, Miller: Aye, Myers: Aye, Petersen: Aye, Troutman: Aye,  
Vlach: Aye  
Aye: 9, Nay: 0

Upcoming Meetings: Regular Board Meeting, Monday, November 14, 2022, at 7:30 p.m.

Lisa Christiansen closed the meeting at 7:59 p.m.

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

---

Secretary, Board of Education

ATTEST:

---

President, Board of Education

## Treasurer's Report

At the close of business October 31, 2022

Cash Balance on September 30, 2022 -132,629.67

### Receipts for October 2022

Burt County	\$ 136,445.12
Other County	\$ 42,465.36
Computer fees	\$ 124.00
ESU #2, ITA Grant	\$ 675.00
21st Century Grant Reimbursement	\$ 47,886.00
Alicap Insurance	\$ 2,590.36
Medicaid	\$ 1,928.65
State of NE - IDEA	\$ 3,639.00
VB Sub District reimbursement	\$ 57.12
State Aid	\$ 3,577.00
Interest	\$ 0.21

Total Receipts	\$ 239,387.82
Account Transfers	\$ 419,000.00
Disbursements	\$ 526,397.07

Cash Balance as of October 31, 2022 -638.92

Outstanding Checks/deposits \$ 1,776.68

Ending Bank Balance as of October 31, 2022 \$ 1,137.76

SAVINGS BALANCE      Beginning: \$1,462,938.07      ENDING BALANCE      \$1,044,674.08

Beth Doht

---

Treasurer

**COMBINED ACCOUNT BALANCES**  
**Depreciation, Employee Benefit Fund, Bond, Special Building, and Student Fee**  
**Fund**  
**As of October 31, 2022**

**DEPRECIATION FUND**

Balance \$138,036.69

**EMPLOYEE BENEFIT FUND**

Balance \$19,529.50

**BOND FUND**

Balance \$485,958.99

**SPECIAL BUILDING FUND**

Balance \$1,341,812.58

**STUDENT FEE FUND**

Balance \$0

TOTAL OF COMBINED ACCOUNTS \$1,985,337.76

**GENERAL REIMBURSEMENT FUND**

Checking account \$10,175.02

**ACTIVITY FUND**

Balance \$88,155.29

**Treasurer's Report**  
**LUNCH FUND**  
**At the close of Business October 31, 2022**

Cash Balance September 30, 2022	\$42,940.59
Receipts for October	\$37,729.38
Disbursements for October	\$27,603.51
Cash Balance October 31, 2022	\$53,066.46
Ending Bank Balance October 31, 2022	\$53,066.46

**Expenditures for November**

Payroll	\$11,811.21
Accounts Payable	\$17,225.34
Total	\$29,036.55

Check #	Vendor Name	Invoice	Description	Amount
Checking	1			
Checking	1 Fund: 01	GENERAL FUND		
26651	ACTIVITY FUND	20221026ACT	XC VESTS	95.09
		FUND		
26651	ACTIVITY FUND	20221101AF	FALL WORKERS	1,235.00
			Vendor Total:	1,330.09
26652	ALLIED 100 LLC	INV3039299	ELECTRODES	216.00
			Vendor Total:	216.00
26653	AMAZON	454986583475	WALL SHELF	159.98
26653	AMAZON	457446986743	PAWS SUPPLIES	134.28
26653	AMAZON	45963785775	PAWS	7.39
26653	AMAZON	459885986937	PAWS SUPPLIES	8.86
26653	AMAZON	488388984875	GLOVES	102.96
26653	AMAZON	493483796578	PAWS SUPPLIES	8.99
26653	AMAZON	495558576648	PAWS SUPPLIES	8.98
26653	AMAZON	563853345738	PAWS SUPPLIES	142.84
26653	AMAZON	565355734888	LAMINATING POUCHES	31.96
26653	AMAZON	665897549997	PAWS SUPPLIES	16.22
26653	AMAZON	753959974356	PAWS SUPPLIES	22.77
26653	AMAZON	764478686797	LAPTOP STAND	25.98
26653	AMAZON	775344536678	PAWS SUPPLIES	97.46
26653	AMAZON	786635878534	PAWS SUPPLIES	44.45
26653	AMAZON	797984988935	GUIDANCE SUPPLIES	27.98
26653	AMAZON	853564577534	PAWS SUPPLIES	8.99
26653	AMAZON	855659366756	PAWS SUPPLIES	7.63
26653	AMAZON	886879334368	PAWS SUPPLIES	17.15
26653	AMAZON	887834958994	PAWS SUPPLIES	23.98
26654	AMAZON	897589539763	PAWS SUPPLIES	17.94
26654	AMAZON	936587834694	GLOVES WITH SLEEVES	59.35
26654	AMAZON	954953977338	MAGNETIC WHITEBOARD	518.51
			Vendor Total:	1,494.65
26655	APPEARA	0804846	SUPPLIES	231.34
			Vendor Total:	231.34
26656	APPLE INC	AK12477749	5 MACBOOK AIRS	3,995.00
			Vendor Total:	3,995.00
26657	ASI	178197	SERVICE CALL-SECURITY SYSTEM	300.00
			Vendor Total:	300.00
26658	ASSOCIATED FIRE PROTECTION	93910	FIRE EXT SERVICE	134.00
			Vendor Total:	134.00
26659	BEAUDETTE, LINDSEY	20221031BEAU	TRAVEL EXP	459.25
			Vendor Total:	459.25
26660	CHRISTENSEN ELECTRIC LLC	5270	GYM LIGHTS	299.99
			Vendor Total:	299.99
26661	CITY OF LYONS	20221010CITY	UTILITIES	7,484.72
			Vendor Total:	7,484.72
26662	CLASSIC CLEAN CARWASH	20220930CLCL	VAN WASHES	42.00
		EAN		
			Vendor Total:	42.00
26663	CLEARFLY	INV468607	IP PHONE LINE	172.81
			Vendor Total:	172.81
26664	CNA AUTO SERVICES	66308	BUS #20 - HEADLIGHT	877.18
26664	CNA AUTO SERVICES	66321	BUS #20 DIESEL EXHAUST	74.52
26664	CNA AUTO SERVICES	66322	BUS #15 CHK ENGINE LIGHT	40.60
26664	CNA AUTO SERVICES	66329	GRAY VAN SERVICE	74.37
26664	CNA AUTO SERVICES	66355	BUS #20 SERVICE/FILTERS	689.26
26664	CNA AUTO SERVICES	66364	DIESEL EXHAUST FLUID	74.52

Check #	Vendor Name	Invoice	Description	Amount
26664	CNA AUTO SERVICES	66365	VAN #5 SERVICER	64.89
26664	CNA AUTO SERVICES	66395	BLUE MINI WIPERS	268.28
26664	CNA AUTO SERVICES	66427	ANTIFREEZE	15.06
26664	CNA AUTO SERVICES	66433	VAN #4 SERVICE	109.55
26664	CNA AUTO SERVICES	66523	BUS #20 TIRES	1,490.40
			Vendor Total:	3,778.63
26665	DAS STATE ACCTG-CENTRAL FINANCE	1339192	ERATE	2,154.82
			Vendor Total:	2,154.82
26666	DECKER EQUIPMENT	512160A	CHAIR GLIDES	30.53
			Vendor Total:	30.53
26667	DEMCO INCORPORATED	7191521	LIBRARY SUPPLIES	90.81
26667	DEMCO INCORPORATED	7196879	LIBRARY SUPPLIES	230.27
26667	DEMCO INCORPORATED	7198178	LIBRARY SUPPLIES	214.09
26667	DEMCO INCORPORATED	7213321	LIBRARY SUPPLIES	315.86
			Vendor Total:	851.03
26668	EAKES OFFICE SOLUTIONS	8590747-0	STAPLES	195.98
26668	EAKES OFFICE SOLUTIONS	INV399815	EGOLD FAX	38.99
			Vendor Total:	234.97
26669	EDUCATIONAL SERVICE UNIT #2	PD-10262022-3	MUSIC CADRE	50.00
26669	EDUCATIONAL SERVICE UNIT #2	TECH-10282022-5	TECHNOLOGY ASSISTANCE	1,801.61
			Vendor Total:	1,851.61
26670	ELKHORN LOGAN VALLEY	3171	HEALTH SCREENINGS	618.75
			Vendor Total:	618.75
26671	ESU COORDINATING COUNCIL	PS00000107	POWERSCHOOL MEMBER FEE	6,000.00
			Vendor Total:	6,000.00
26672	FIRST NATIONAL BANK OF OMAHA	20221031PAWS	PROGRAM FEES	764.00
		VISA		
			Vendor Total:	764.00
26673	FIRST NATIONAL BANK OMAHA	20221031FNBO	TRAVEL, GOOGLE VOICE, ASBESTOS TRNG	619.56
			Vendor Total:	619.56
26674	FRANCISCAN HEALTHCARE	20220930FRAN	PT SERVICES	1,331.01
		C		
26674	FRANCISCAN HEALTHCARE	20221031FRAN	PT SERVICES	2,241.47
		C		
			Vendor Total:	3,572.48
26675	FRERICHS, CRAIG	20221003FRER	SAFETY AND SECURITY VISIT	450.00
		ICHS		
			Vendor Total:	450.00
26676	GENERAL REIMBURSEMENT FUND	20221031GR	TRAVEL EXP, FIELD TRIP. NOTARY	1,312.18
			Vendor Total:	1,312.18
26677	GO EARN IT	4255	MENS WRESTLING UNIFORMS	2,145.00
26677	GO EARN IT	4282	WRESTLING UNIFORMS	2,145.00
			Vendor Total:	4,290.00
26678	HOLIDAY INN-KEARNEY	91057, 58,60,61	XC ROOMS	392.00
			Vendor Total:	392.00
26679	HOME DEPOT PRO, THE	710025479	DUST FRAME	94.62
26679	HOME DEPOT PRO, THE	710025487	MOTOR	253.00
26679	HOME DEPOT PRO, THE	710025495	BOWL CLEANER	25.44
26679	HOME DEPOT PRO, THE	710025503	CLEANING SUPPLIES	24.70
26679	HOME DEPOT PRO, THE	712504778	DUSTING SHEETS	150.00
26679	HOME DEPOT PRO, THE	714916327	TRASH LINERS	236.80
26679	HOME DEPOT PRO, THE	714916335	CUSTODIAL SUPPLIES	27.63
26679	HOME DEPOT PRO, THE	7152504786	DUSTING SHEETS	188.12
			Vendor Total:	1,000.31

Check #	Vendor Name	Invoice	Description	Amount
26680	HOMETOWN LEASING	5	COPIER LEASE	691.87
			Vendor Total:	691.87
26681	J W PEPPER & SONS, INC	364615852	HS BAND MUSIC	43.60
			Vendor Total:	43.60
26682	JENSEN PLUMBING & HEATING	20221017JENS	BLOW OUT SPRINKLERS	200.00
26682	JENSEN PLUMBING & HEATING	20221019JENS	CHK P-TAC	80.00
			Vendor Total:	280.00
26683	KB'S MINI MART, INC.	20221031KBS	GAS/FUEL	5,269.00
			Vendor Total:	5,269.00
26684	KNAAK, BRUCE	20221031KNAAK K	MILEAGE	172.50
			Vendor Total:	172.50
26685	LARSEN INTERNATIONAL	C95057	BUS #20-CHK ALIGNMENT	115.00
			Vendor Total:	115.00
26686	LINCOLN MARRIOTT CORNHUSKER	20221011BEAU /MACE	CONFERENCE ROOMS	192.00
			Vendor Total:	192.00
26687	LOU'S SPORTING GOODS	AAS740746- AX04	BB'S SCOREBOOKS	892.74
26687	LOU'S SPORTING GOODS	AAS740749- AX02	WRESTLING SUPPLIES	437.87
26687	LOU'S SPORTING GOODS	AAV751842- AX02	BOYS REVERSIBLES	430.95
26687	LOU'S SPORTING GOODS	AAV752165- AX03	COACHES SHIRTS	58.18
26687	LOU'S SPORTING GOODS	ATE746205- AK06	BBB UNIFORMS	1,341.94
26687	LOU'S SPORTING GOODS	ATK742981- AK03	GIRLS BB JERSEYS	1,418.90
26687	LOU'S SPORTING GOODS	ATK742981- AX06	GBB JERSEYS	1,616.05
			Vendor Total:	6,196.63
26688	LYONS MIRROR SUN	226876	LEGAL NOTICES/HELP WANTED	113.55
26688	LYONS MIRROR SUN	227581	LEGAL NOTICES	63.45
26688	LYONS MIRROR SUN	229004	NOTICES	13.95
			Vendor Total:	190.95
26689	LYONS SAVEMORE MARKET	20221101SAVE	SUPPLIES	89.85
			Vendor Total:	89.85
26690	MACKIN	772358	LIBRARY BOOKS	192.20
			Vendor Total:	192.20
26691	MATHESON TRI-GAS, INC	52081396	AG SUPPLIES	408.66
			Vendor Total:	408.66
26692	MIDAMERICAN BOOKS	558103	LIBRARY BOOKS	230.45
			Vendor Total:	230.45
26693	MOSYLE MANAGER	2250573	DEVICE LICENSES	5.50
			Vendor Total:	5.50
26694	MY CENTRAL SUPPLY	1717	SUPPLIES	285.92
			Vendor Total:	285.92
26695	N A S B	INV11261 D5T2D1	STATE ED CONF	702.00
26695	N A S B	INV11325 H6W9M7	STATE ED CONF	668.00
			Vendor Total:	1,370.00
26696	N C S A	73779	LABOR RELATIONS	225.00
			Vendor Total:	225.00
26697	NEBRASKA.GOV	7140222	DRIVE LICENSE CHECK	7.50
			Vendor Total:	7.50
26698	NORTHWEST EVALUATION ASSOCIATION	72128	MAPS TESTS	405.00
			Vendor Total:	405.00

Check #	Vendor Name	Invoice	Description	Amount
26699	OAKLAND LUMBER LLC	5292	LUMBER	39.17
				Vendor Total: 39.17
26700	ONE SOURCE	PLUS1726-20220930	BACKGROUND CHECKS	231.00
26700	ONE SOURCE	PLUS1726-20221031`	DRIVER BACKGROUND CHECKS	363.00
				Vendor Total: 594.00
26701	OPC DIRECT.	1088114	PAPER TOWELS	340.88
				Vendor Total: 340.88
26702	PLUNKETT'S PEST CONTROL	7789207	PEST CONTROL	57.51
				Vendor Total: 57.51
26703	PROQUEST	70738082	LIBRARY SUBSCRIPTION	706.14
				Vendor Total: 706.14
26704	QUILL CORPORATION	27955540	TONER	132.99
26704	QUILL CORPORATION	28223102	SUPPLIES	64.96
26704	QUILL CORPORATION	28367113	POST ITS	30.75
				Vendor Total: 228.70
26705	SCHMADER ELECTRIC CO.	2441	FIELD LIGHTS	1,421.75
				Vendor Total: 1,421.75
26706	SCHOOL OUTFITTERS	INV13892478	PK TRIKE	289.99
				Vendor Total: 289.99
26707	SCHOOL SPECIALTY SUPPLY INC	208131157119	PK TRIKE	445.44
				Vendor Total: 445.44
26708	SIOUX CITY MERCY MEDICAL CLINIC - PP	20220923SCME RCY	BUS PHYSICALS-DG, MP	200.00
				Vendor Total: 200.00
26709	STEINY'S GENERAL STORE	20221101STEI N	SUPPLIES	320.03
				Vendor Total: 320.03
26710	TCI	INV100396	SOCIAL STUDIES LICENSE	4,051.65
				Vendor Total: 4,051.65
26711	TIME MANAGEMENT SYSTEMS, INC	276014	SUPPORT CONTRACT	26.00
26711	TIME MANAGEMENT SYSTEMS, INC	277460	TIMECARD PROGRAM	32.50
				Vendor Total: 58.50
26712	TIMM, PAUL	202210212022	XC TRAVEL EXP	48.80
				Vendor Total: 48.80
26713	VOSS LIGHTING	10212517-00	BATTERY	19.84
26713	VOSS LIGHTING	10212649-00	BATTERY	19.84
				Vendor Total: 39.68
26714	WASTE CONNECTIONS OF NE, INC.	6435620T0B4	TRASH REMOVAL	600.37
				Vendor Total: 600.37
				Fund Total: 69,894.96
				Checking Account Total: 69,894.96

<u>Checking</u>		2			
Checking	2	Fund: 08	SPECIAL BUILDING FUND		
1176	CLARK & ENERSEN	7	ARCHITECTURE SERVICES	226,875.08	
				Vendor Total: 226,875.08	
				Fund Total: 226,875.08	
				Checking Account Total: 226,875.08	

<u>Checking</u>		6			
Checking	6	Fund: 06	SCHOOL LUNCH FUND		
9527	CASH-WA DISTRIBUTING	13546192	food	544.83	
9527	CASH-WA DISTRIBUTING	13554897	food	806.10	
9527	CASH-WA DISTRIBUTING	13563964	food	424.66	
9527	CASH-WA DISTRIBUTING	13572909	food	586.02	
				Vendor Total: 2,361.61	
9528	HILAND DAIRY FOODS COMPANY LLC	0448750	food	439.85	

Check #	Vendor Name	Invoice	Description	Amount
9528	HILAND DAIRY FOODS COMPANY LLC	0448810	food	93.24
9528	HILAND DAIRY FOODS COMPANY LLC	0448860	food	484.34
9528	HILAND DAIRY FOODS COMPANY LLC	0448920	food	332.91
9528	HILAND DAIRY FOODS COMPANY LLC	0448974	food	426.09
9528	HILAND DAIRY FOODS COMPANY LLC	0449031	food	335.72
9528	HILAND DAIRY FOODS COMPANY LLC	0449082	food	421.91
9528	HILAND DAIRY FOODS COMPANY LLC	0449113	food	11.80
9528	HILAND DAIRY FOODS COMPANY LLC	0449114	food	(11.00)
9528	HILAND DAIRY FOODS COMPANY LLC	0449140	food	343.91
9528	HILAND DAIRY FOODS COMPANY LLC	0449190	food	375.29
Vendor Total:				3,254.06
9529	LYONS SAVEMORE MARKET	09012022HLF	food	837.18
9529	LYONS SAVEMORE MARKET	11012022HLF	food	649.77
Vendor Total:				1,486.95
9530	SYSKO FOOD SERVICES	461594242	food	2,569.38
9530	SYSKO FOOD SERVICES	461601615	food	51.32
9530	SYSKO FOOD SERVICES	461605972	food	1,767.00
9530	SYSKO FOOD SERVICES	461616515	food	136.00
9530	SYSKO FOOD SERVICES	461617573	food	1,690.71
9530	SYSKO FOOD SERVICES	461629528	food	1,954.61
9530	SYSKO FOOD SERVICES	461641769	food	1,953.70
Vendor Total:				10,122.72
Fund Total:				17,225.34
Checking Account Total:				17,225.34

Checking

7

Checking 7 Fund: 07 BOND FUND

5005	BOK FINANCIAL	20221013BOK	ACCEPTANCE FEE	750.00
5005	BOK FINANCIAL	LYONSDECG022	INTEREST DUE	192,281.25
5005	BOK FINANCIAL	LYONSDECG22B	INTEREST DUE	295,726.56
Vendor Total:				488,757.81
Fund Total:				488,757.81
Checking Account Total:				488,757.81

Net Payroll	\$189,641.87
Employee Deductions	82,040.28
District SS/Medicare	20,483.63
District Health/Life/HSA	61,521.53
District Retirement	<u>25,107.50</u>
PAYROLL	\$378,794.81
ACCOUNTS PAYABLE	<u>\$ 69,894.96</u>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$448,689.77</b>
SPECIAL BUILDING EXPENDITURES	\$226,875.08
LUNCH FUND	\$ 17,225.34
BOND FUND	\$488,757.81

---

Secretary, Board of Education

ATTEST:

---

President, Board of Education

# ***ROMANS, WIEMER & ASSOCIATES***

*Certified Public Accountants, P.C.*

Steven D. Wiemer, CPA

Gayle D. Steiger, CPA

Members American Institute of Certified Public Accountants

Nebraska Society of Certified Public Accountants

1910 N. Lincoln Avenue • York, Nebraska 68467

(402) 362-5597 • FAX (402) 362-2173

[rwacpas@windstream.net](mailto:rwacpas@windstream.net)

October 24, 2022

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, 2022, 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 2021-2022 school year.
7. We sampled 13 students from the ADVISER report for the year ended August 31, 2022 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

Reportable instances of noncompliance were included in the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

If you need additional information please call us at (402) 362-5597 or email us at [rwacpas@windstream.net](mailto: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, 2022**

# **ROMANS, WIEMER & ASSOCIATES**

Steven D. Wiemer, CPA  
Gayle D. Steiger, CPA

*Certified Public Accountants, P.C.*

Members American Institute of Certified Public Accountants

Nebraska Society of Certified Public Accountants

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

October 24, 2022

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, 2022, 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 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 - 4
Basic Financial Statements – Modified Cash Basis:	
Government-Wide Financial Statements:	
Exhibit I        Statement of Net Position – Modified Cash Basis	5
II                Statement of Activities – Modified Cash Basis	6 - 9
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	10 - 18
Notes to the Financial Statements	19 - 36
Supplementary and Other Information:	
Schedule A-1    Schedule of Modified Cash Receipts, Disbursements, and Changes in Fund Balance Compared to Budget – General Fund	37
A            Schedule of Modified Cash Receipts Compared to Budget – General Fund	38 - 39
B            Schedule of Modified Cash Disbursements Compared to Budget – General Fund	40 - 41
C            Schedule of Modified Cash Receipts, Disbursements, and Changes in Fund Balance Compared to Budget – Depreciation Fund	42
D            Schedule of Modified Cash Receipts, Disbursements, and Changes in Fund Balance Compared to Budget – Employee Benefit Fund	43
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	44

**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	45
H     Schedule of Modified Cash Receipts, Disbursements, and Changes in Fund Balance Compared to Budget – Bond Fund	46
I     Schedule of Modified Cash Receipts, Disbursements, and Changes in Fund Balance Compared to Budget – Special Building Fund	47
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	48
L     Schedule of Modified Cash Receipts, Disbursements, and Changes in Fund Balance Compared to Budget – Student Fee Fund	49
M     Schedule of Modified Cash Disbursements for Operational Expenses Compared to Budget – General Fund – (Unaudited)	50 - 59
N     Schedule of County Treasurers' General Fund – (Unaudited)	60
O     Schedule of County Treasurers' Bond Fund – (Unaudited)	61

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	62 - 64
--	---------

# ROMANS, WIEMER & ASSOCIATES

Steven D. Wiemer, CPA

Gayle D. Steiger, CPA

*Certified Public Accountants, P.C.*

Members American Institute of Certified Public Accountants

Nebraska Society of Certified Public Accountants

1910 N. Lincoln Avenue • York, Nebraska 68467

(402) 362-5597 • FAX (402) 362-2173

rwacpas@windstream.net

October 24, 2022

## Independent Auditor's Report

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

### **Opinions**

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of School District No. 11-0020 of Lyons, Nebraska, as of and for the year ended August 31, 2022, 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.

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, 2022, 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 for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Audit Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Financial Statements section of our report. We are required to be independent of the School District No. 11-0020 of Lyons, Nebraska, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Emphasis of Matter – Basis of Accounting**

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

Independent Auditor's Report

School District No. 11-0020, Lyons, Nebraska

**Responsibilities of Management 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; and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School District No. 11-0020 of Lyons, Nebraska's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

**Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School District No. 11-0020 of Lyons, Nebraska's internal control. Accordingly, no such opinion is expressed.

Independent Auditor's Report

School District No. 11-0020, Lyons, Nebraska

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School District No. 11-0020 of Lyons, Nebraska's ability to continue as a going concern for a reasonable period of time.

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

**Other Matters**

*Other Information*

Management is responsible for the other information included in the annual report. The other information comprises the Schedule of Modified Cash Disbursements for Operational Expenses Compared to Budget – General Fund and Schedule(s) of County Treasurers' funds but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School District No. 11-0020 of Lyons, Nebraska's basic financial statements. The budget comparison schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures and 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 budget comparison schedules are 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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 24, 2022, 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, 2022**

	Governmental Activities
Assets:	
Cash and Deposits	\$ 24,494,164.14
County Treasurers' Balance	930,291.41
	\$ 25,424,455.55
Liabilities	\$ 0.00
Net Position:	
Unrestricted	\$ 25,424,455.55

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS**  
**FOR THE YEAR ENDED AUGUST 31, 2022**

	Cash	<u>Program Cash Receipts</u>	
	Disbursements	Charges for	Operating
		Services	Grants and
			Contributions
Governmental Activities:			
Regular Instruction Programs	\$ (1,957,879.10)		
Early Childhood Educational Programs	(114,787.60)		
Special Education Instruction	(699,583.60)		\$ 312,945.00
Guidance Services	(107,842.89)		
Health Services	(5,487.64)		
Psychological Services: SPED School Age	(40,624.99)		
Speech Pathology & Audiology Services: SPED School Age	(15,451.32)		
Occupational Therapy - Related Services: SPED School Age	(29,370.04)		
Physical Therapy - Related Services: SPED School Age	(13,716.22)		
Support Services - Other	(251,410.56)		
Improvement of Instruction	(420.00)		
Library/Media Services	(153,723.46)		
Audio-Visual Services	(132.89)		
Instruction-Related Technology	(109,735.96)		
Board of Education	(20,299.62)		
Executive Administration Services	(200,411.22)		
District Legal Services	(14,165.01)		
Office of Principal	(337,547.70)		
Fiscal Services	(111,996.87)		
Purchasing Services	(83,630.74)		
Printing, Publishing & Duplicating Services	(7,233.25)		
Planning, Research, Development & Evaluation Services	(1,000.00)		
Public Information Services	(390.00)		
Personnel Services	(5,167.60)		
Central Services	(4,943.55)		
Operation of Buildings	(84,536.36)		
Maintenance of Buildings	(217,474.50)		
Care & Upkeep of Grounds	(12,037.41)		
Vehicle Operation, Maintenance & Purchasing	(4,121.44)		
Security	(9,011.01)		
Safety	(2,626.41)		
Vehicle Operation & Purchasing - Regular Education	(150,677.21)		
(Continued)			

See Accompanying Notes to the Financial Statements

Net  
Disbursements  
Receipts and  
Changes in  
Net Position

---

\$ (1,957,879.10)  
(114,787.60)  
(386,638.60)  
(107,842.89)  
(5,487.64)  
(40,624.99)  
  
(15,451.32)  
  
(29,370.04)  
  
(13,716.22)  
(251,410.56)  
(420.00)  
(153,723.46)  
(132.89)  
(109,735.96)  
(20,299.62)  
(200,411.22)  
(14,165.01)  
(337,547.70)  
(111,996.87)  
(83,630.74)  
(7,233.25)  
  
(1,000.00)  
(390.00)  
(5,167.60)  
(4,943.55)  
(84,536.36)  
(217,474.50)  
(12,037.41)  
(4,121.44)  
(9,011.01)  
(2,626.41)  
(150,677.21)

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, 2022**

	Program Cash Receipts		
	Cash Disbursements	Charges for Services	Operating Grants and Contributions
Governmental Activities: (Continued)			
Vehicle Operation & Purchasing - School Age SPED	\$ (56,145.13)		\$ 36,718.00
Vehicle Servicing & Maintenance - Regular Education	(21,595.19)		
Vehicle Servicing & Maintenance - School Age SPED	(1,933.51)	\$ 1,701.00	
State Categorical Programs	(32,758.28)		32,077.00
Federal Programs	(310,618.67)		312,133.82
Other Purchased Services	(258,423.80)		
Student Activities	(140,304.54)	157,829.30	
Summer School	(3,120.00)	3,120.00	
Other Purchased Services and Supplies	(2,325.93)	405.00	
School Nutrition	(261,602.45)	41,092.89	233,984.85
Debt Services	(232,426.56)		
Capital Outlay	(26,262.65)		
Net Program (Disbursements)			
Receipts	\$ (6,114,952.88)	\$ 204,148.19	\$ 927,858.67

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

Total General Receipts

Changes in Net Position

Net Position - Beginning

Net Position - Ending

See Accompanying Notes to the Financial Statements

Net  
Disbursements  
Receipts and  
Changes in  
Net Position

---

\$ (19,427.13)  
(21,595.19)  
(232.51)  
(681.28)  
1,515.15  
(258,423.80)  
17,524.76  
0.00  
(1,920.93)  
13,475.29  
(232,426.56)  
(26,262.65)

\$ (4,982,946.02)

\$ 4,118,732.51  
14,805.02  
487,149.79  
54,952.06  
22,345,138.29

\$ 27,020,777.67

\$ 22,037,831.65

3,386,623.90

\$ 25,424,455.55

**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, 2022**

	Major Funds		
	General Fund	Special Building Fund	Depreciation Fund
Receipts:			
Local Receipts	\$ 3,911,592.92	\$ 208,840.59	
County Receipts	14,805.02		
State Receipts	844,322.13	24,567.66	
Federal Receipts	312,133.82		
Sales of Meals			
Investment Income	3,934.00	50,869.17	\$ 148.89
Non-Revenue Receipts	12,376.54	21,812,970.16	
<b>Total Receipts</b>	<b>\$ 5,099,164.43</b>	<b>\$ 22,097,247.58</b>	<b>\$ 148.89</b>
Disbursements:			
Regular Instruction Programs	\$ 1,957,879.10		
Early Childhood Educational Programs	114,787.60		
Special Education Instruction	699,583.60		
Guidance Services	107,842.89		
Health Services	5,487.64		
Psychological Services: SPED School Age	40,624.99		
Speech Pathology & Audiology Services: SPED School Age	15,451.32		
Occupational Therapy - Related Services: SPED School Age	29,370.04		
Physical Therapy - Related Services: SPED School Age	13,716.22		
Support Services - Other	251,410.56		
Improvement of Instruction	420.00		
Library/Media Services	153,723.46		
Audio-Visual Services	132.89		
Instruction-Related Technology	109,735.96		
Board of Education	20,299.62		
Executive Administration Services	200,411.22		
District Legal Services	14,165.01		
Office of Principal	337,547.70		
Fiscal Services	111,996.87		
Purchasing Services	83,630.74		
Printing, Publishing & Duplicating Services	7,233.25		
Planning, Research, Development & Evaluation Services	1,000.00		
(Continued)			

See Accompanying Notes to the Financial Statements

Bond Fund	Employee Benefit Fund	Activities Fund	Cooperative Fund	Student Fee Fund	School Nutrition Fund
		\$ 157,829.30	\$ 405.00	\$ 3,120.00	
					\$ 233,984.85 41,092.89
<u>\$ 519,791.59</u>					
<u>\$ 519,791.59</u>	<u>\$ 0.00</u>	<u>\$ 157,829.30</u>	<u>\$ 405.00</u>	<u>\$ 3,120.00</u>	<u>\$ 275,077.74</u>

**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, 2022**

	Major Funds		
	General Fund	Special Building Fund	Depreciation Fund
Disbursements: (Continued)			
Public Information Services	\$ 390.00		
Personnel Services	5,167.60		
Central Services	4,943.55		
Operation of Buildings	84,536.36		
Maintenance of Buildings	217,474.50		
Care & Upkeep of Grounds	12,037.41		
Vehicle Operation, Maintenance & Purchasing	4,121.44		
Security	9,011.01		
Safety	2,626.41		
Vehicle Operation & Purchasing - Regular Education	150,677.21		
Vehicle Operation & Purchasing - School Age SPED	56,145.13		
Vehicle Servicing & Maintenance - Regular Education	21,595.19		
Vehicle Servicing & Maintenance - School Age SPED	1,933.51		
State Categorical Programs	32,758.28		
Federal Programs	310,618.67		
Other Purchased Services		\$ 258,423.80	
Student Activities			
Summer School			
Other Purchased Services and Supplies			
School Nutrition			
Debt Services		199,426.56	
Capital Outlay		20,558.00	
<b>Total Disbursements</b>	<b>\$ 5,190,486.95</b>	<b>\$ 478,408.36</b>	<b>\$ 0.00</b>
Excess (Deficiency) of Receipts over Disbursements	\$ (91,322.52)	\$ 21,618,839.22	\$ 148.89
Modified Cash Basis Fund Balance - Beginning of Year	2,004,903.78	1,112,599.51	112,840.36
Modified Cash Basis Fund Balance - End of Year	<u>\$ 1,913,581.26</u>	<u>\$ 22,731,438.73</u>	<u>\$ 112,989.25</u>

See Accompanying Notes to the Financial Statements

Bond Fund	Employee Benefit Fund	Activities Fund	Cooperative Fund	Student Fee Fund	School Nutrition Fund
		\$ 140,304.54		\$ 3,120.00	
			\$ 2,325.93		\$ 261,602.45
\$ 33,000.00					5,704.65
<u>\$ 33,000.00</u>	<u>\$ 0.00</u>	<u>\$ 140,304.54</u>	<u>\$ 2,325.93</u>	<u>\$ 3,120.00</u>	<u>\$ 267,307.10</u>
\$ 486,791.59	\$ 0.00	\$ 17,524.76	\$ (1,920.93)	\$ 0.00	\$ 7,770.64
0.00	19,529.50	83,965.56	1,920.93	0.00	50,864.26
<u>\$ 486,791.59</u>	<u>\$ 19,529.50</u>	<u>\$ 101,490.32</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 58,634.90</u>

See Accompanying Notes to the Financial Statements

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**STATEMENT OF MODIFIED CASH BASIS ASSETS AND FUND BALANCES AND**  
**MODIFIED CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN MODIFIED CASH BASIS**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
**AS OF AND FOR THE YEAR ENDED AUGUST 31, 2022**

	Major Funds		
	General Fund	Special Building Fund	Depreciation Fund
Assets			
Cash and Deposits	\$ 1,037,330.65	\$ 22,677,397.93	\$ 112,989.25
County Treasurers' Balance	876,250.61	54,040.80	
Total Assets	<u>\$ 1,913,581.26</u>	<u>\$ 22,731,438.73</u>	<u>\$ 112,989.25</u>
Fund Balances			
Committed			
Assigned		\$ 22,731,438.73	\$ 112,989.25
Unassigned	<u>\$ 1,913,581.26</u>		
Total Fund Balances	<u>\$ 1,913,581.26</u>	<u>\$ 22,731,438.73</u>	<u>\$ 112,989.25</u>

See Accompanying Notes to the Financial Statements

Bond Fund	Employee Benefit Fund	Activities Fund	Cooperative Fund	Student Fee Fund	School Nutrition Fund
\$ 486,791.59	\$ 19,529.50	\$ 101,490.32	\$ 0.00	\$ 0.00	\$ 58,634.90
<u>\$ 486,791.59</u>	<u>\$ 19,529.50</u>	<u>\$ 101,490.32</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 58,634.90</u>
\$ 486,791.59	\$ 19,529.50	\$ 101,490.32	\$ 0.00	\$ 0.00	\$ 58,634.90
<u>\$ 486,791.59</u>	<u>\$ 19,529.50</u>	<u>\$ 101,490.32</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 58,634.90</u>

**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, 2022**

	<u>Total Governmental Funds</u>
Receipts:	
Local Receipts	\$ 4,281,787.81
County Receipts	14,805.02
State Receipts	868,889.79
Federal Receipts	546,118.67
Sales of Meals	41,092.89
Investment Income	54,952.06
Non-Revenue Receipts	<u>22,345,138.29</u>
 Total Receipts	 <u>\$28,152,784.53</u>
Disbursements:	
Regular Instruction Programs	\$ 1,957,879.10
Early Childhood Educational Programs	114,787.60
Special Education Instruction	699,583.60
Guidance Services	107,842.89
Health Services	5,487.64
Psychological Services: SPED School Age	40,624.99
Speech Pathology & Audiology Services: SPED School Age	 15,451.32
Occupational Therapy - Related Services: SPED School Age	 29,370.04
Physical Therapy - Related Services: SPED School Age	 13,716.22
Support Services - Other	251,410.56
Improvement of Instruction	420.00
Library/Media Services	153,723.46
Audio-Visual Services	132.89
Instruction-Related Technology	109,735.96
Board of Education	20,299.62
Executive Administration Services	200,411.22
District Legal Services	14,165.01
Office of Principal	337,547.70
Fiscal Services	111,996.87
Purchasing Services	83,630.74
Printing, Publishing & Duplicating Services	7,233.25
Planning, Research, Development & Evaluation Services	 1,000.00
(Continued)	

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, 2022**

	<u>Total Governmental Funds</u>
Disbursements: (Continued)	
Public Information Services	\$ 390.00
Personnel Services	5,167.60
Central Services	4,943.55
Operation of Buildings	84,536.36
Maintenance of Buildings	217,474.50
Care & Upkeep of Grounds	12,037.41
Vehicle Operation, Maintenance & Purchasing	4,121.44
Security	9,011.01
Safety	2,626.41
Vehicle Operation & Purchasing - Regular	
Education	150,677.21
Vehicle Operation & Purchasing - School Age	
SPED	56,145.13
Vehicle Servicing & Maintenance - Regular	
Education	21,595.19
Vehicle Servicing & Maintenance - School Age	
SPED	1,933.51
State Categorical Programs	32,758.28
Federal Programs	310,618.67
Other Purchased Services	258,423.80
Student Activities	140,304.54
Summer School	3,120.00
Other Purchased Services and Supplies	2,325.93
School Nutrition	261,602.45
Debt Services	232,426.56
Capital Outlay	26,262.65
	<u>\$ 6,114,952.88</u>
Excess (Deficiency) of Receipts over Disbursements	\$22,037,831.65
Modified Cash Basis Fund Balance - Beginning of Year	<u>3,386,623.90</u>
Modified Cash Basis Fund Balance - End of Year	<u><u>\$25,424,455.55</u></u>

See Accompanying Notes to the Financial Statements

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**STATEMENT OF MODIFIED CASH BASIS ASSETS AND FUND BALANCES AND**  
**MODIFIED CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN MODIFIED CASH BASIS**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
**AS OF AND FOR THE YEAR ENDED AUGUST 31, 2022**

	<u>Total Governmental Funds</u>
Assets	
Cash and Deposits	\$24,494,164.14
County Treasurers' Balance	<u>930,291.41</u>
Total Assets	<u>\$25,424,455.55</u>
Fund Balances	
Committed	\$ 486,791.59
Assigned	23,024,082.70
Unassigned	<u>1,913,581.26</u>
Total Fund Balances	<u>\$25,424,455.55</u>

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2022**

**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.

Bond Fund – This fund accounts for taxes levied and other receipts specifically earmarked for the retirement of bonded indebtedness.

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  
(Continued)

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2022**

**NOTE 1**

**Significant Accounting Policies** (Continued)

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.

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  
(Continued)

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2022**

**NOTE 1**

**Significant Accounting Policies** (Continued)

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.

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.

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2022**

**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 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.

Fund Balance reporting as a result of motions that passed at School Board meetings:

The School passed the issuance of General Obligation Bonds, Series 2022 and 2022B and also approved the budget and subsequent tax levy contained therein, which levies tax dollars for the repayment of the bonds.

(Continued)

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2022**

**NOTE 3**

**Fund Balance Reporting** (Continued)

*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.

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, 2022, consisted of the following:

	<u>Book Amount</u>	<u>Bank Amount</u>
<u>General Fund</u>		
Cash in Bank – Checking	\$ (67,989.05)	\$ 1,952.57
Cash in Bank – Savings – Lyons	681,293.87	681,293.87
Cash in Bank – Savings – Decatur	411,126.93	411,126.93
Cash in Bank – General Reimbursement	6,502.80	6,502.80
Cash in Bank – Payroll Withholding	6,396.10	6,396.10
<u>Depreciation Fund</u>		
Cash in Bank	48,289.98	48,289.98
Certificates of Deposits	64,699.27	64,699.27
<u>Employee Benefit Fund</u>		
Cash in Bank	19,529.50	19,529.50
(Continued)		

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2022**

**NOTE 4**

**Cash and Deposits** (Continued)

	<u>Book Amount</u>	<u>Bank Amount</u>
<u>Activities Fund</u>		
Cash in Bank - Checking	\$ 97,574.72	\$ 98,484.72
Cash in Bank - Cougar Branch	3,915.60	3,915.60
<u>School Nutrition Fund</u>		
Cash in Bank	58,634.90	57,579.90
<u>Bond Fund</u>		
Cash in Bank - Checking	750.00	750.00
Cash in Bank - Saving	486,041.59	486,041.59
<u>Special Building Fund</u>		
Cash in Bank	1,207,017.95	1,207,017.95
Certificates of Deposit	34,451.52	34,451.52
Cash In Bank - NLAF	21,435,928.46	21,435,928.46
<u>Cooperative Fund</u>		
Cash in Bank	0.00	0.00
<u>Student Fee Fund</u>		
Cash in Bank	0.00	0.00
	<u>\$ 24,494,164.14</u>	<u>\$ 24,563,960.76</u>

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, 2022, the School District had bank deposits of \$24,563,960.76. Of which \$3,128,032.30 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 remaining \$21,435,928.46 was held in the Nebraska Liquid Asset Fund, which invests in U.S. Government securities. 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.

(Continued)

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2022**

**NOTE 4**

**Cash and Deposits** (Continued)

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, 2022, and are included in the fund balances.

	August 31, 2021	August 31, 2022
<u>General Fund</u>		
Burt County	\$ 789,226.28	\$ 828,830.66
Cuming County	11,639.28	7,585.39
Thurston County	35,402.38	39,834.56
	\$ 836,267.94	\$ 876,250.61
 <u>Special Building Fund</u>		
Burt County	\$ 0.00	\$ 51,130.18
Cuming County	0.00	452.96
Thurston County	0.00	2,457.66
	\$ 0.00	\$ 54,040.80

**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  
(Continued)

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2022**

**NOTE 6**

**Budget Process and Property Taxes** (Continued)

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. Supplemental appropriations were made during the year with a budget amendment.

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, 2022, was \$0.871958 per \$100 of assessed valuation.

**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, 2021, there were 266 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  
(Continued)

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2022**

**NOTE 7**

**Retirement Plan** (Continued)

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.

Employees' benefits are vested after five years of plan participation or when termination occurs at age 65 or later. Vested members are eligible to receive an unreduced retirement benefit at age 65.

A member's age will determine eligibility to begin receiving a monthly benefit and if those benefits are reduced or unreduced. Benefit calculations vary with early retirement. At ages 55 to 64, members who are in tier one, two or three may qualify to receive unreduced benefits under the "Rule of 85" if the member's attained age plus creditable service equals 85 or greater. At ages 60 to 64, members may qualify to receive unreduced benefits under the tier four "Rule of 85" if the member's attained age plus creditable service equals 85 or greater.

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

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

For the District's year ended August 31, 2022, the District's total payroll for all employees was \$3,053,874.61. Total covered payroll was \$2,873,928.83. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

(Continued)

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2022**

**NOTE 7**

**Retirement Plan** (Continued)

**Contributions**

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2020, to June 30, 2021 (and from July 1, 2021 through, August 31, 2022). 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, 2022 was \$283,881.01.

**Pension Liabilities**

At June 30, 2021 the District had a liability of \$(1,511,479) 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, 2021, 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 109.90% funded as of June 30, 2021 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, 2021, the District's proportion was 0.106720 percent, which was an increase of 0.001301 percent from its proportion measured as of June 30, 2020.

For the year ended June 30, 2021, the District's allocated pension expense was \$346,768.

**Actuarial Assumptions**

The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.65 percent
Salary increases, including wage inflation	3.15 – 13.15 percent
Cost-Of-Living Adjustment	Members hired before July 1, 2013: 2.15% 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	7.30 percent

The School Plan's pre-retirement mortality rates were based on the Pub-2010 General Members (Above Median) Employee Mortality Table (100% of male rates, 95% of female)  
(Continued)

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2022**

**NOTE 7**

**Retirement Plan** (Continued)

rates), both male & female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.

The School Plan's post-retirement mortality rates for retirees were based on the Pub-2010 General Members (Above Median) Retiree Morality Table (100% of male rates, (95% of female rates), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.

The School's Post Retirement mortality rates for beneficiaries were based on the Pub-2010 General Members (Above median) Contingent Survivor Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.

The School Plan's disability mortality rates were based on the Pub-2010 Non-Safety Disabled Mortality Table (static table).

The actuarial assumptions used in the July 1, 2021 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, 2019. The experience study report is dated December 21, 2020.

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, 2021, (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*
U.S. Equity	27.00%	4.50%
Global Equity	19.00%	5.30%
Non-U.S. Equity	11.50%	5.80%
Fixed Income	30.00%	0.70%
Private Equity	5.00%	7.40%
Real Estate	7.50%	4.20%
Total	100.00%	

\* Arithmetic mean, net of investment expenses

(Continued)

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2022**

**NOTE 7**

**Retirement Plan** (Continued)

**Discount Rate**

The discount rate used to measure the Total Pension Liability at June 30, 2021, was 7.3 percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2015, through June 30, 2019. 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 2120.

**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 7.3 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 (6.3 percent) or 1-percentage-point higher (8.3 percent) than the current rate:

	<u>Discount rate</u>	<u>District's proportionate Share of net pension liability</u>
1% decrease	6.3%	\$ 616,507
Current discount rate	7.3%	\$ (1,511,479)
1% increase	8.3%	\$ (3,259,339)

**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](http://www.auditors.nebraska.gov/APA_Reports).

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2022**

**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, 2022, the value of commodities received by the School was \$17,462.74.

**NOTE 10**

**Bonds Payable**

General Obligation School Bonds, Series 2022  
 Issue Date: June 15, 2022  
 Dates Due: December 15, 2047

Original Issue	<u>\$ 7,930,000.00</u>
Amount Redeemed During the Year	<u>\$ 0.00</u>
Debt Service Requirements for Remaining Years as of August 31, 2022	<u>\$ 7,930,000.00</u>

Remaining Payment Schedule:

<u>Date</u>	<u>Principal</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Total</u>
12/15/22			\$ 192,281.25	\$ 192,281.25
6/15/23			192,281.25	192,281.25
12/15/23	\$ 325,000.00	5.000%	192,281.25	517,281.25
6/15/24			184,156.25	184,156.25
12/15/24	340,000.00	5.000%	184,156.25	524,156.25

(Continued)

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2022**

**NOTE 10**

**Bonds Payable** (Continued)

Date	Principal	Interest Rate	Interest	Total
6/15/25			\$ 175,656.25	\$ 175,656.25
12/15/25	\$ 360,000.00	5.000%	175,656.25	535,656.25
6/15/26			166,656.25	166,656.25
12/15/26	375,000.00	5.000%	166,656.25	541,656.25
6/15/27			157,281.25	157,281.25
12/15/27	395,000.00	5.000%	157,281.25	552,281.25
6/15/28			147,406.25	147,406.25
12/15/28	415,000.00	5.000%	147,406.25	562,406.25
6/15/29			137,031.25	137,031.25
12/15/29	435,000.00	5.000%	137,031.25	572,031.25
6/15/30			126,156.25	126,156.25
12/15/30	460,000.00	5.000%	126,156.25	586,156.25
6/15/31			114,656.25	114,656.25
12/15/31	480,000.00	5.000%	114,656.25	594,656.25
6/15/32			102,656.25	102,656.25
12/15/32	505,000.00	5.000%	102,656.25	607,656.25
6/15/33			90,031.25	90,031.25
12/15/33	530,000.00	5.000%	90,031.25	620,031.25
6/15/34			76,781.25	76,781.25
12/15/34			76,781.25	76,781.25
6/15/35			76,781.25	76,781.25
12/15/35			76,781.25	76,781.25
6/15/36			76,781.25	76,781.25
12/15/36			76,781.25	76,781.25
6/15/37			76,781.25	76,781.25
12/15/37			76,781.25	76,781.25
6/15/38			76,781.25	76,781.25
12/15/38	420,000.00	4.375%	76,781.25	496,781.25
6/15/39			67,593.75	67,593.75
12/15/39	440,000.00	4.375%	67,593.75	507,593.75
6/15/40			57,968.75	57,968.75
12/15/40	465,000.00	4.375%	57,968.75	522,968.75
6/15/41			47,796.88	47,796.88
12/15/41	480,000.00	4.375%	47,796.88	527,796.88
6/15/42			37,296.88	37,296.88
12/15/42	505,000.00	4.375%	37,296.88	542,296.88
6/15/43			26,250.00	26,250.00
12/15/43	180,000.00	5.250%	26,250.00	206,250.00
6/15/44			21,525.00	21,525.00
12/15/44	190,000.00	5.250%	21,525.00	211,525.00

(Continued)

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2022**

**NOTE 10**

**Bonds Payable** (Continued)

<u>Date</u>	<u>Principal</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Total</u>
6/15/45			\$ 16,537.50	\$ 16,537.50
12/15/45	\$ 200,000.00	5.250%	16,537.50	216,537.50
6/15/46			11,287.50	11,287.50
12/15/46	210,000.00	5.250%	11,287.50	221,287.50
6/15/47			5,775.00	5,775.00
12/15/47	<u>220,000.00</u>	5.250%	<u>5,775.00</u>	<u>225,775.00</u>
	<u>\$ 7,930,000.00</u>		<u>\$ 4,732,093.77</u>	<u>\$ 12,662,093.77</u>

General Obligation School Bonds, Series 2022B  
Issue Date: July 17, 2022  
Dates Due: December 15, 2052

Original Issue	<u>\$ 13,570,000.00</u>
Amount Redeemed During the Year	<u>\$ 0.00</u>
Debt Service Requirements for Remaining Years as of August 31, 2022	<u>\$ 13,570,000.00</u>

Remaining Payment Schedule:

<u>Date</u>	<u>Principal</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Total</u>
12/15/22			\$ 295,726.56	\$ 295,726.56
6/15/23			354,871.88	354,871.88
12/15/23			354,871.88	354,871.88
6/15/24			354,871.88	354,871.88
12/15/24			354,871.88	354,871.88
6/15/25			354,871.88	354,871.88
12/15/25			354,871.88	354,871.88
6/15/26			354,871.88	354,871.88
12/15/26			354,871.88	354,871.88
6/15/27			354,871.88	354,871.88
12/15/27			354,871.88	354,871.88
6/15/28			354,871.88	354,871.88
12/15/28			354,871.88	354,871.88
6/15/29			354,871.88	354,871.88

(Continued)

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2022**

**NOTE 10**

**Bonds Payable** (Continued)

Date	Principal	Interest Rate	Interest	Total
12/15/29			\$ 354,871.88	\$ 354,871.88
6/15/30			354,871.88	354,871.88
12/15/30			354,871.88	354,871.88
6/15/31			354,871.88	354,871.88
12/15/31			354,871.88	354,871.88
6/15/32			354,871.88	354,871.88
12/15/32			354,871.88	354,871.88
6/15/33			354,871.88	354,871.88
12/15/33			354,871.88	354,871.88
6/15/34			354,871.88	354,871.88
12/15/34	\$ 570,000.00	4.125%	354,871.88	924,871.88
6/15/35			343,115.63	343,115.63
12/15/35	590,000.00	4.125%	343,115.63	933,115.63
6/15/36			330,946.88	330,946.88
12/15/36	615,000.00	4.125%	330,946.88	945,946.88
6/15/37			318,262.50	318,262.50
12/15/37	640,000.00	4.125%	318,262.50	958,262.50
6/15/38			305,062.50	305,062.50
12/15/38	250,000.00	5.250%	305,062.50	555,062.50
6/15/39			298,500.00	298,500.00
12/15/39	260,000.00	5.250%	298,500.00	558,500.00
6/15/40			291,675.00	291,675.00
12/15/40	265,000.00	5.250%	291,675.00	556,675.00
6/15/41			284,718.75	284,718.75
12/15/41	285,000.00	5.250%	284,718.75	569,718.75
6/15/42			277,237.50	277,237.50
12/15/42	300,000.00	5.250%	277,237.50	577,237.50
6/15/43			269,362.50	269,362.50
12/15/43	660,000.00	5.500%	269,362.50	929,362.50
6/15/44			251,212.50	251,212.50
12/15/44	695,000.00	5.500%	251,212.50	946,212.50
6/15/45			232,100.00	232,100.00
12/15/45	735,000.00	5.500%	232,100.00	967,100.00
6/15/46			211,887.50	211,887.50
12/15/46	775,000.00	5.500%	211,887.50	986,887.50
6/15/47			190,575.00	190,575.00
12/15/47	820,000.00	5.500%	190,575.00	1,010,575.00
6/15/48			168,025.00	168,025.00
12/15/48	1,095,000.00	5.500%	168,025.00	1,263,025.00
6/15/49			137,912.50	137,912.50

(Continued)

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2022**

**NOTE 10**

**Bonds Payable** (Continued)

<u>Date</u>	<u>Principal</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Total</u>
12/15/49	\$ 1,155,000.00	5.500%	\$ 137,912.50	\$ 1,292,912.50
6/15/50			106,150.00	106,150.00
12/15/50	1,220,000.00	5.500%	106,150.00	1,326,150.00
6/15/51			72,600.00	72,600.00
12/15/51	1,285,000.00	5.500%	72,600.00	1,357,600.00
6/15/52			37,262.50	37,262.50
12/15/52	<u>1,355,000.00</u>	5.500%	<u>37,262.50</u>	<u>1,392,262.50</u>
	<u>\$13,570,000.00</u>		<u>\$17,065,864.20</u>	<u>\$30,635,864.20</u>

**NOTE 11**

**Long-Term Debt**

Combined maturities for all debt is as follows:

<u>Year Ended</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
8/31/23	\$ 0.00	\$ 1,035,160.94	\$ 1,035,160.94
8/31/24	325,000.00	1,086,181.26	1,411,181.26
8/31/25	340,000.00	1,069,556.26	1,409,556.26
8/31/26	360,000.00	1,052,056.26	1,412,056.26
8/31/27	375,000.00	1,033,681.26	1,408,681.26
8/31/28 - 8/31/32	2,185,000.00	4,859,156.30	7,044,156.30
8/31/33 - 8/31/37	2,810,000.00	4,260,934.42	7,070,934.42
8/31/38 - 8/31/42	3,505,000.00	3,569,771.89	7,074,771.89
8/31/43 - 8/31/47	4,450,000.00	2,591,209.38	7,041,209.38
8/31/48 - 8/31/52	5,795,000.00	1,202,987.50	6,997,987.50
8/31/53	<u>1,355,000.00</u>	<u>37,262.50</u>	<u>1,392,262.50</u>
	<u>\$ 21,500,000.00</u>	<u>\$ 21,797,957.97</u>	<u>\$ 43,297,957.97</u>

**NOTE 12**

**Changes in Long-Term Debt**

	<u>August 31, 2021</u>	<u>New Debt</u>	<u>Retired Debt</u>	<u>August 31, 2022</u>
Bonds Payable	\$ 0.00	\$21,500,000.00	\$ 0.00	\$21,500,000.00

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2022**

**NOTE 13**

**Subsequent Events**

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

**NOTE 14**

**Transfers**

During the year ended August 31, 2022, the District did not make any transfers.

**NOTE 15**

**Disbursements in Excess of Budget**

The District had disbursements in excess of budgeted amounts in the Activities Fund totaling \$304.54.

**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, 2022**

	<u>Actual</u>	<u>Budget Original &amp; Final</u>
Fund Balance, September 1, 2021	\$ 2,004,903.78	\$ 1,544,797.00
Receipts (Schedule A)	5,099,164.43	5,113,024.00
	\$ 7,104,068.21	\$ 6,657,821.00
Disbursements (Schedule B)	5,190,486.95	6,597,821.00
Fund Balance, August 31, 2022	<u>\$ 1,913,581.26</u>	<u>\$ 60,000.00</u>
Represented by:		
Cash in Bank	\$ 1,037,330.65	
County Treasurers' Balance, August 31, 2022	876,250.61	
	<u>\$ 1,913,581.26</u>	

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**SCHEDULE OF MODIFIED CASH RECEIPTS COMPARED TO BUDGET**  
**GENERAL FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2022**

	Actual	Budget Original & Final
<u>1000 Local Receipts</u>		
1100 Local Property Taxes	\$ 3,695,799.09	\$ 3,960,000.00
1115 Carline Tax	1,715.67	1,975.00
1125 Motor Vehicle Taxes	192,628.54	183,500.00
1140 Penalties and Interest on Taxes	9,526.65	
1423 Transportation Fees Other Districts (SPED)	1,701.00	
1510 Interest	3,934.00	11,800.00
1520 Dividends	10.92	
1740 Student Fees	3,120.00	
1911 Local License Fees	2,550.00	
1955 Postsecondary Receipts	750.00	
1980 Refunds	3,095.09	
1990 Other Local Receipts	695.96	
	<u>\$ 3,915,526.92</u>	<u>\$ 4,157,275.00</u>
<u>2000 County Receipts</u>		
2110 County Fines and Licenses	\$ 9,415.17	\$ 8,500.00
2210 Educational Service Unit	5,389.85	
	<u>\$ 14,805.02</u>	<u>\$ 8,500.00</u>
<u>3000 State Receipts</u>		
3110 State Aid	\$ 31,649.00	\$ 31,649.00
3120 Special Education Programs	312,945.00	300,000.00
3125 Special Education Transportation	36,718.00	42,000.00
3130 Homestead Exemption	56,828.27	
3131 Property Tax Credit	328,375.62	
3134 Personal Property Tax Credit Public Service and Railroads	2,466.97	
3180 Pro-Rate Motor Vehicle	5,803.12	4,000.00
3400 State Apportionment	37,459.15	38,000.00
3535 High Ability Learners	3,164.00	3,800.00
3540 State Early Education	28,913.00	5,000.00
	<u>\$ 844,322.13</u>	<u>\$ 424,449.00</u>
<u>4000 Federal Receipts</u>		
4212 Title I		\$ 25,000.00
4310 REAP Grant	\$ 22,943.00	
4505 Title I, Part A: ESSA Improving Basic Programs	48,986.00	25,000.00
4509 Title II Part A	10,151.00	

(Continued)

See Independent Auditor's Report

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**SCHEDULE OF MODIFIED CASH RECEIPTS COMPARED TO BUDGET**  
**GENERAL FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2022**

	<u>Actual</u>	<u>Budget Original &amp; Final</u>
<u>4000 Federal Receipts (Continued)</u>		
4516 IDEA Preschool (619) Base	\$ 1,524.00	
4518 IDEA Part B (611) Base & Enrollment Poverty Allocation	72,472.00	\$ 80,000.00
4521 IDEA Part B Proportionate Share	2,245.00	
4525 Federal Vocational & Applied Technology Education	10,800.00	2,500.00
4531 Title IV, Part B ESSA 21st Century Community Learning Centers	62,464.00	25,000.00
4708 Medicaid in Public Schools	1,450.13	
4709 Medicaid Administrative Activities	4,731.69	3,000.00
4997 Elementary & Secondary School Emergency Relief (ESSER II)	74,367.00	362,300.00
	<u>\$ 312,133.82</u>	<u>\$ 522,800.00</u>
<u>5000 Non-Revenue Receipts</u>		
5300 Sale of Property	\$ 7,201.50	
5301 Insurance Adjustments	4,503.47	
5690 Other Non-Revenue Receipts	671.57	
	<u>\$ 12,376.54</u>	<u>\$ 0.00</u>
 Total Receipts	 <u><u>\$ 5,099,164.43</u></u>	 <u><u>\$ 5,113,024.00</u></u>

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**SCHEDULE OF MODIFIED CASH DISBURSEMENTS COMPARED TO BUDGET -**  
**GENERAL FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2022**

	<u>Total</u>	<u>Budget Original &amp; Final</u>
<b>PROGRAMS:</b>		
1100 Regular Instruction Programs	\$ 1,957,879.10	\$ 2,786,350.00
1190 Early Childhood Educational Programs	114,787.60	113,650.00
1200 Special Education Instruction	699,583.60	950,000.00
2120 Guidance Services	107,842.89	107,350.00
2130 Health Services	5,487.64	10,700.00
2141 Psychological Services: SPED School Age	40,624.99	15,000.00
2151 Speech Pathology & Audiology Services: SPED School Age	15,451.32	77,000.00
2152 Speech Pathology & Audiology Services: SPED Ages 3-5		5,000.00
2153 Speech Pathology & Audiology Services: SPED Ages 0-2		5,000.00
2161 Occupational Therapy - Related Services: SPED School Age	29,370.04	36,000.00
2162 Occupational Therapy - Related Services: SPED Ages 3-5		10,000.00
2163 Occupational Therapy - Related Services: SPED Ages 0-2		1,000.00
2171 Physical Therapy - Related Services: SPED School Age	13,716.22	10,000.00
2172 Physical Therapy - Related Services: SPED Ages 3-5		5,000.00
2173 Physical Therapy - Related Services: SPED Ages 0-2		6,000.00
2181 Visually Impaired - Related Services: SPED School Age		5,000.00
2190 Support Services - Other	251,410.56	231,950.00
2210 Improvement of Instruction	420.00	800.00
2212 Instruction and Curriculum Development		1,840.00
2213 Instructional Staff Training		3,100.00
2220 Library/Media Services	153,723.46	149,920.00
2223 Audio-Visual Services	132.89	200.00
2230 Instruction-Related Technology	109,735.96	129,140.00
2310 Board of Education	20,299.62	30,821.00
2320 Executive Administration Services	200,411.22	295,000.00
2330 District Legal Services	14,165.01	7,000.00
2410 Office of Principal	337,547.70	385,000.00
2510 Fiscal Services	111,996.87	88,750.00
2520 Purchasing Services	83,630.74	60,544.20
2530 Printing, Publishing & Duplicating Services	7,233.25	4,318.52
2540 Planning, Research, Development & Evaluation Services	1,000.00	
2560 Public Information Services	390.00	463.50
2570 Personnel Services	5,167.60	42,973.37
2580 Administrative Technology Services		260.50
2590 Central Services	4,943.55	2,689.91
2610 Operation of Buildings	84,536.36	365,072.47
2620 Maintenance of Buildings	217,474.50	103,365.36
2630 Care & Upkeep of Grounds	12,037.41	12,998.67
2640 Care & Upkeep of Equipment		2,999.36
2650 Vehicle Operation, Maintenance & Purchasing	4,121.44	20,000.00
(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, 2022**

	Total	Budget Original & Final
<b>PROGRAMS: (Continued)</b>		
2660 Security	\$ 9,011.01	\$ 3,734.40
2670 Safety	2,626.41	1,829.74
2710 Vehicle Operation & Purchasing - Regular Education	150,677.21	104,654.73
2712 Vehicle Operation & Purchasing - School Age SPED	56,145.13	59,000.00
2730 Vehicle Servicing & Maintenance - Regular Education	21,595.19	15,345.27
2732 Vehicle Servicing & Maintenance - School Age SPED	1,933.51	1,000.00
3535 High Ability Learners	3,845.29	61,581.00
3540 State Early Childhood	28,912.99	28,419.00
6200 Title I	74,724.52	55,319.54
6310 Title II Part A		17,774.66
6406 IDEA Preschool (619) Base Allocation	1,564.00	1,569.72
6408 IDEA Part B (611) Base & Enrollment Poverty Allocation Birth Through Age Twenty-One	69,091.86	74,646.16
6412 IDEA Part B Proportionate Share	3,639.00	
6421 IDEA Part-B (611) ARP Base & Enrollment Poverty - Birth to 21	10,979.00	
6422 IDEA Preschool (619) ARP Base/Enrollment Poverty	950.00	
6700 Federal Vocational & Applied Technology Education	10,799.00	2,565.26
6968 21st Century Grant	67,466.50	46,216.99
6969 Title IV, Part A		561.47
6990 Other Federal Categorical Programs		5,765.07
6996 Elementary & Secondary School Emergency Relief (ESSER)		5,474.86
6997 Elementary & Secondary School Emergency Relief (ESSER II)	43,951.00	30,106.27
6998 Elementary & Secondary School Emergency Relief (ESSER III)	27,453.79	
	<b>\$ 5,190,486.95</b>	<b>\$ 6,597,821.00</b>
<b>Total Disbursements</b>	<b>\$ 5,190,486.95</b>	<b>\$ 6,597,821.00</b>

**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, 2022**

	<u>Actual</u>	<u>Budget Original &amp; Final</u>
Fund Balance, September 1, 2021	\$ 112,840.36	\$ 193,293.00
Receipts:		
1510 Interest	\$ 148.89	
5200 Allocation from General Fund		\$ 6,707.00
Total Receipts	\$ 148.89	\$ 6,707.00
Total Funds Available	\$ 112,989.25	\$ 200,000.00
Disbursements:		
2900-700 Property	\$ 0.00	\$ 200,000.00
Fund Balance, August 31, 2022	<u>\$ 112,989.25</u>	<u>\$ 0.00</u>
Represented by:		
Cash in Bank	<u>\$ 112,989.25</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, 2022**

	<u>Actual</u>	<u>Budget Original &amp; Final</u>
Fund Balance, September 1, 2021	\$ 19,529.50	\$ 21,488.00
Receipts:		
5200 Allocation from General Fund	\$ 0.00	\$ 0.00
Total Funds Available	\$ 19,529.50	\$ 21,488.00
Disbursements:		
2900-200 Employee Benefits	\$ 0.00	\$ 21,488.00
Fund Balance, August 31, 2022	<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, 2022**

	<u>Actual</u>	<u>Budget Original &amp; Final</u>
Fund Balance, September 1, 2021	\$ 83,965.56	\$ 51,439.00
Receipts:		
1790 Other Activity Income	\$ 157,829.30	\$ 70,721.00
5200 Transfers From General Fund		17,840.00
Total Receipts	<u>\$ 157,829.30</u>	<u>\$ 88,561.00</u>
Total Funds Available	<u>\$ 241,794.86</u>	<u>\$ 140,000.00</u>
Disbursements:		
2900-610 Supplies	<u>\$ 140,304.54</u>	<u>\$ 140,000.00</u>
Fund Balance, August 31, 2022	<u>\$ 101,490.32</u>	<u>\$ 0.00</u>
Represented by:		
Cash in Bank	<u>\$ 101,490.32</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, 2022**

	Actual	Budget Final	Budget Original
Fund Balance, September 1, 2021	\$ 50,864.26	\$ 53,325.00	\$ 53,325.00
Receipts:			
1620 Non Reimbursable	\$ 40,822.89	\$ 20,000.00	\$ 20,000.00
1650 Summer Lunch Program	270.00		
3150 State Reimbursement		1,000.00	1,000.00
4210 Federal Reimbursement	233,984.85	205,675.00	185,675.00
Total Receipts	\$ 275,077.74	\$ 226,675.00	\$ 206,675.00
Total Funds Available	\$ 325,942.00	\$ 280,000.00	\$ 260,000.00
Disbursements:			
3100-100 Salaries	\$ 73,004.02	\$ 80,000.00	\$ 80,000.00
3100-200 Employee Benefits	45,369.94	20,000.00	20,000.00
3100-610 Supplies	8,969.50	15,000.00	15,000.00
3100-630 Food	134,258.99	145,000.00	125,000.00
3100-700 Equipment	5,704.65	20,000.00	20,000.00
Total Disbursements	\$ 267,307.10	\$ 280,000.00	\$ 260,000.00
Fund Balance, August 31, 2022	\$ 58,634.90	\$ 0.00	\$ 0.00
Represented by:			
Cash in Bank	\$ 58,634.90		

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS AND CHANGES**  
**IN FUND BALANCE COMPARED TO BUDGET - BOND FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2022**

	<u>Actual</u>	<u>Budget Final</u>	<u>Budget Original</u>
Fund Balance, September 1, 2021	\$ 0.00	\$ 0.00	\$ 0.00
Receipts:			
5101 Issuance of Bonds	\$ 519,791.59	\$ 1,290,000.00	\$ 0.00
Disbursements:			
5000-833 Other Debt-Related Costs	\$ 33,000.00	\$ 1,290,000.00	\$ 0.00
Fund Balance, August 31, 2022	<u>\$ 486,791.59</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Represented by:			
Cash in Bank	<u>\$ 486,791.59</u>		

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS, AND CHANGES**  
**IN FUND BALANCE COMPARED TO BUDGET - SPECIAL BUILDING FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2022**

	Actual	Budget Original & Final
Fund Balance, September 1, 2021	\$ 1,112,599.51	\$ 1,230,140.00
Receipts:		
1100 Local Property Taxes	\$ 208,617.21	\$ 250,000.00
1115 Carline	108.32	
1140 Penalties & Interest on Taxes	115.06	
1510 Interest	50,869.17	
3130 Homestead Exemption	3,587.63	
3131 Property Tax Credit	20,730.72	
3180 Pro-rate Motor Vehicle	249.31	
5100 Sale of Bonds	21,812,970.16	
	\$22,097,247.58	\$ 250,000.00
Total Receipts		
Total Funds Available	\$23,209,847.09	\$ 1,480,140.00
Disbursements:		
2610-430 Repairs & Maintenance	\$ 2,824.16	
4100-710 Site Acquisition and Improvements	20,558.00	\$ 1,480,140.00
4200-450 Construction Services	8,655.29	
4500-340 Other Professional Services	246,944.35	
5000-833 Other Debt-Related Costs	199,426.56	
	\$ 478,408.36	\$ 1,480,140.00
Total Disbursements		
Fund Balance, August 31, 2022	\$22,731,438.73	\$ 0.00
Represented by:		
Cash in Bank	\$ 1,241,469.47	
Cash in NLAF	21,435,928.46	
County Treasurers' Balance, August 31, 2022	54,040.80	
	\$22,731,438.73	

See Independent Auditor's Report

**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, 2022**

	<u>Actual</u>	<u>Budget Original &amp; Final</u>
Fund Balance, September 1, 2021	\$ 1,920.93	\$ 182.00
Receipts:		
1990 Other Local Receipts	\$ 405.00	\$ 150,000.00
Total Funds Available	\$ 2,325.93	\$ 150,182.00
Disbursements:		
2190-610 Supplies	\$ 2,325.93	\$ 150,000.00
Fund Balance, August 31, 2022	<u>\$ 0.00</u>	<u>\$ 182.00</u>
Represented by:		
Cash in Bank	<u>\$ 0.00</u>	

See Independent Auditor's Report

**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, 2022**

	<u>Actual</u>	<u>Budget Original &amp; Final</u>
Fund Balance, September 1, 2021	\$ 0.00	\$ (60.00)
Receipts:		
1743 Summer School/Night School Fees	<u>\$ 3,120.00</u>	<u>\$ 5,060.00</u>
Disbursements:		
2190-600 Supplies	<u>\$ 3,120.00</u>	<u>\$ 5,000.00</u>
Fund Balance, August 31, 2022	<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, 2022**  
**(Unaudited)**

	Total	Budget Original & Final
<b><u>1100 Regular Instruction Programs</u></b>		
Salaries	\$ 1,321,173.07	\$ 1,730,000.00
Employee Benefits	461,595.09	609,400.00
Retirement	91,501.09	123,000.00
Increased Retirement	31,384.48	36,000.00
Purchased Professional/Technical Services	311.65	17,300.00
Purchased Property Services	5,681.54	4,500.00
Other Property Services	2,020.20	3,500.00
Supplies	40,805.20	255,800.00
Property		500.00
Other Items	3,406.78	6,350.00
	\$ 1,957,879.10	\$ 2,786,350.00
<b><u>1190 Early Childhood Educational Programs</u></b>		
Salaries	\$ 76,678.57	\$ 75,550.00
Employee Benefits	27,751.51	24,600.00
Retirement	6,157.11	6,000.00
Increased Retirement	2,207.62	1,800.00
Supplies	1,737.79	5,600.00
Other Items	255.00	100.00
	\$ 114,787.60	\$ 113,650.00
<b><u>1200 Special Education Instruction</u></b>		
Salaries	\$ 392,016.61	\$ 532,800.00
Employee Benefits	116,291.77	113,200.00
Retirement	28,246.12	31,100.00
Increased Retirement	9,699.85	9,200.00
Purchased Professional/Technical Services	13,140.92	1,000.00
Other Property Services	131,745.22	244,000.00
Supplies	2,295.51	12,000.00
Other Items	6,147.60	6,700.00
	\$ 699,583.60	\$ 950,000.00
<b><u>2120 Guidance Services</u></b>		
Salaries	\$ 75,874.95	\$ 76,100.00
Employee Benefits	21,805.60	22,200.00
Retirement	5,397.86	5,600.00
Increased Retirement	1,853.75	2,000.00

(Continued)

See Independent Auditor's Report

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES**  
**COMPARED TO BUDGET-GENERAL FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2022**  
**(Unaudited)**

	Total	Budget Original & Final
<u>2120 Guidance Services (Continued)</u>		
Supplies	\$ 2,200.56	\$ 1,450.00
Other Items	710.17	
	<u>\$ 107,842.89</u>	<u>\$ 107,350.00</u>
<u>2130 Health Services</u>		
Purchased Professional/Technical Services	\$ 5,678.18	\$ 4,700.00
Supplies	(190.54)	6,000.00
	<u>\$ 5,487.64</u>	<u>\$ 10,700.00</u>
<u>2141 Psychological Services: SPED School Age</u>		
Other Property Services	\$ 40,624.99	\$ 15,000.00
<u>2151 Speech Pathology &amp; Audiology Services: SPED School Age</u>		
Other Property Services	\$ 15,451.32	\$ 77,000.00
<u>2152 Speech Pathology &amp; Audiology Services: SPED Ages 3-5</u>		
Other Property Services	\$ 0.00	\$ 5,000.00
<u>2153 Speech Pathology &amp; Audiology Services: SPED Ages 0-2</u>		
Other Property Services	\$ 0.00	\$ 5,000.00
<u>2161 Occupational Therapy - Related Services: SPED School Age</u>		
Other Property Services	\$ 29,370.04	\$ 36,000.00
<u>2162 Occupational Therapy - Related Services: SPED Ages 3-5</u>		
Other Property Services	\$ 0.00	\$ 10,000.00
<u>2163 Occupational Therapy - Related Services: SPED Ages 0-2</u>		
Other Property Services	\$ 0.00	\$ 1,000.00
<u>2171 Physical Therapy - Related Services: SPED School Age</u>		
Purchased Professional/Technical Services	\$ 13,716.22	\$ 10,000.00
<u>2172 Physical Therapy - Related Services: SPED Ages 3-5</u>		
Purchased Professional/Technical Services	\$ 0.00	\$ 5,000.00
<u>2173 Physical Therapy - Related Services: SPED Ages 0-2</u>		
Purchased Professional/Technical Services	\$ 0.00	\$ 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, 2022**  
**(Unaudited)**

	<u>Total</u>	<u>Budget Original &amp; Final</u>
<u>2181 Visually Impaired - Related Services: SPED School Age</u>		
Other Property Services	\$ 0.00	\$ 5,000.00
<u>2190 Support Services - Other</u>		
Salaries	\$ 149,685.58	\$ 143,800.00
Employee Benefits	33,400.97	28,530.00
Retirement	10,597.97	10,160.00
Increased Retirement	3,639.56	3,825.00
Purchased Professional/Technical Services	1,691.37	2,200.00
Other Property Services	5,432.32	5,200.00
Supplies	34,573.27	17,735.00
Other Items	12,389.52	20,500.00
	<u>\$ 251,410.56</u>	<u>\$ 231,950.00</u>
<u>2210 Improvement of Instruction</u>		
Other Property Services	\$ 420.00	
Supplies		\$ 800.00
	<u>\$ 420.00</u>	<u>\$ 800.00</u>
<u>2212 Instruction and Curriculum Development</u>		
Retirement		\$ 160.00
Increased Retirement		80.00
Purchased Professional/Technical Services		1,600.00
	<u>\$ 0.00</u>	<u>\$ 1,840.00</u>
<u>2213 Instructional Staff Training</u>		
Purchased Professional/Technical Services	\$ 0.00	\$ 3,100.00
<u>2220 Library/Media Services</u>		
Salaries	\$ 93,004.39	\$ 96,020.00
Employee Benefits	30,565.63	30,950.00
Retirement	6,827.72	6,450.00
Increased Retirement	2,344.70	2,600.00
Supplies	20,981.02	13,500.00
Other Items		400.00
	<u>\$ 153,723.46</u>	<u>\$ 149,920.00</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, 2022**  
**(Unaudited)**

	Total	Budget Original & Final
<u>2223 Audio-Visual Services</u>		
Supplies	\$ 132.89	\$ 200.00
<u>2230 Instruction-Related Technology</u>		
Salaries	\$ 69,442.09	\$ 72,000.00
Employee Benefits	14,506.06	15,100.00
Retirement	5,105.96	5,500.00
Increased Retirement	1,753.39	1,700.00
Purchased Professional/Technical Services	2,204.15	11,000.00
Other Property Services	486.00	
Supplies	9,482.86	23,740.00
Property	5,852.45	
Other Items	903.00	100.00
	\$ 109,735.96	\$ 129,140.00
<u>2310 Board of Education</u>		
Salaries	\$ 14.40	\$ 1,030.00
Employee Benefits		78.76
Retirement		75.77
Increased Retirement		25.97
Purchased Professional/Technical Services	2,650.04	9,162.19
Other Property Services	2,753.21	4,938.03
Supplies	4,292.84	3,975.37
Other Items	10,589.13	11,534.91
	\$ 20,299.62	\$ 30,821.00
<u>2320 Executive Administration Services</u>		
Salaries	\$ 146,202.16	\$ 171,000.00
Employee Benefits	35,522.48	41,000.00
Retirement	9,804.46	15,000.00
Increased Retirement	3,380.72	5,000.00
Purchased Professional/Technical Services	2,210.08	5,000.00
Other Property Services	1,444.32	9,000.00
Supplies		39,000.00
Other Items	1,847.00	10,000.00
	\$ 200,411.22	\$ 295,000.00
<u>2330 District Legal Services</u>		
Legal Services	\$ 14,165.01	\$ 7,000.00

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, 2022**  
(Unaudited)

	Total	Budget Original & Final
<u>2410 Office of Principal</u>		
Salaries	\$ 226,051.03	\$ 251,508.46
Employee Benefits	77,010.01	91,049.65
Retirement	16,621.22	22,000.00
Increased Retirement	5,707.85	7,000.00
Purchased Professional/Technical Services	327.94	1,641.89
Other Property Services	388.89	1,500.00
Supplies	9,780.76	6,600.00
Other Items	1,660.00	3,700.00
	\$ 337,547.70	\$ 385,000.00
 <u>2510 Fiscal Services</u>		
Salaries	\$ 60,022.97	\$ 49,000.00
Employee Benefits	21,947.36	23,700.00
Retirement	4,413.37	4,700.00
Increased Retirement	1,515.55	1,500.00
Purchased Professional/Technical Services	7,406.26	250.00
Other Property Services	665.05	
Supplies	15,195.99	9,000.00
Other Items	830.32	600.00
	\$ 111,996.87	\$ 88,750.00
 <u>2520 Purchasing Services</u>		
Salaries	\$ 43,334.36	\$ 29,995.89
Employee Benefits	11,076.97	10,825.39
Retirement	3,180.78	2,940.84
Increased Retirement	1,092.27	1,009.92
Purchased Professional/Technical Services		18.95
Purchased Property Services		1,307.82
Other Property Services	6,230.68	3,581.01
Supplies	18,715.68	10,864.38
	\$ 83,630.74	\$ 60,544.20
 <u>2530 Printing, Publishing &amp; Duplicating Services</u>		
Other Property Services	\$ 7,233.25	\$ 4,318.52
	\$ 7,233.25	\$ 4,318.52
 <u>2540 Planning, Research, Development &amp; Evaluation Services</u>		
Supplies	\$ 1,000.00	\$ 0.00
	\$ 1,000.00	\$ 0.00

See Independent Auditor's Report

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES**  
**COMPARED TO BUDGET-GENERAL FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2022**  
**(Unaudited)**

	Total	Budget Original & Final
<u>2560 Public Information Services</u>		
Purchased Professional/Technical Services	\$ 390.00	
Supplies		\$ 463.50
	\$ 390.00	\$ 463.50
<u>2570 Personnel Services</u>		
Purchased Professional/Technical Services	\$ 4,599.90	\$ 42,786.94
Other Property Services	567.70	186.43
	\$ 5,167.60	\$ 42,973.37
<u>2580 Administrative Technology Services</u>		
Other Property Services	\$ 0.00	\$ 260.50
<u>2590 Central Services</u>		
Purchased Professional/Technical Services	\$ 4,943.55	\$ 2,689.91
<u>2610 Operation of Buildings</u>		
Salaries	\$ 132.33	\$ 65,000.00
Employee Benefits	2,933.09	2,055.67
Retirement	9.72	125.59
Increased Retirement	3.34	43.14
Purchased Property Services	26,513.82	50,802.86
Other Property Services		98,000.00
Supplies	54,944.06	148,789.77
Other Items		255.44
	\$ 84,536.36	\$ 365,072.47
<u>2620 Maintenance of Buildings</u>		
Salaries	\$ 101,840.88	\$ 33,735.27
Employee Benefits	46,375.24	35,686.83
Retirement	7,325.33	3,639.70
Increased Retirement	2,546.83	1,249.92
Purchased Professional/Technical Services		53.64
Purchased Property Services	32,356.33	18,000.00
Supplies	27,029.89	8,000.00
Other Items		3,000.00
	\$ 217,474.50	\$ 103,365.36

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, 2022**  
**(Unaudited)**

	Total	Budget Original & Final
<u>2630 Care &amp; Upkeep of Grounds</u>		
Purchased Professional/Technical Services	\$ 326.88	\$ 2,502.65
Purchased Property Services	7,750.97	7,000.00
Supplies	3,959.56	3,496.02
	\$ 12,037.41	\$ 12,998.67
 <u>2640 Care &amp; Upkeep of Equipment</u>		
Purchased Professional/Technical Services	\$ 0.00	\$ 2,999.36
 <u>2650 Vehicle Operation, Maintenance &amp; Purchasing</u>		
Purchased Property Services	\$ 1,086.36	
Supplies	3,035.08	\$ 20,000.00
	\$ 4,121.44	\$ 20,000.00
 <u>2660 Security</u>		
Purchased Professional/Technical Services	\$ 225.00	\$ 1,735.76
Purchased Property Services	8,738.01	1,870.28
Supplies	48.00	128.36
	\$ 9,011.01	\$ 3,734.40
 <u>2670 Safety</u>		
Purchased Professional/Technical Services	\$ 435.00	\$ 600.00
Purchased Property Services	556.35	600.00
Supplies	1,635.06	629.74
	\$ 2,626.41	\$ 1,829.74
 <u>2710 Vehicle Operation &amp; Purchasing - Regular Education</u>		
Salaries	\$ 63,335.25	\$ 60,721.18
Employee Benefits	4,845.30	4,614.03
Retirement	3,411.56	3,240.90
Increased Retirement	1,171.53	1,113.14
Purchased Professional/Technical Services	19,862.66	13,854.19
Supplies	31,423.41	20,342.39
Property	25,000.00	
Other Items	1,627.50	768.90
	\$ 150,677.21	\$ 104,654.73

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, 2022**  
**(Unaudited)**

	Total	Budget Original & Final
<u>2712 Vehicle Operation &amp; Purchasing - School Age SPED</u>		
Salaries	\$ 37,596.86	\$ 36,544.17
Employee Benefits	4,271.59	3,298.69
Retirement	2,360.60	2,852.03
Increased Retirement	810.61	979.39
Purchased Professional/Technical Services	2,637.69	7,618.68
Other Property Services	413.60	2,096.05
Supplies	8,054.18	5,610.99
	\$ 56,145.13	\$ 59,000.00
<u>2730 Vehicle Servicing &amp; Maintenance - Regular Education</u>		
Purchased Professional/Technical Services	\$ 477.89	
Purchased Property Services	21,117.30	\$ 15,345.27
	\$ 21,595.19	\$ 15,345.27
<u>2732 Vehicle Servicing &amp; Maintenance - School Age SPED</u>		
Purchased Property Services	\$ 1,933.51	\$ 1,000.00
<u>3535 High Ability Learners</u>		
Other Property Services	\$ 2,499.00	
Supplies	681.29	
Other Items	665.00	\$ 61,581.00
	\$ 3,845.29	\$ 61,581.00
<u>3540 State Early Childhood</u>		
Salaries	\$ 24,000.00	\$ 24,000.00
Employee Benefits	3,332.79	2,000.00
Retirement	1,245.65	2,419.00
Increased Retirement	334.55	
	\$ 28,912.99	\$ 28,419.00
<u>6200 Title I</u>		
Salaries	\$ 40,925.82	\$ 37,344.87
Employee Benefits	25,094.07	14,285.82
Retirement	3,009.19	2,745.88
Increased Retirement	1,033.44	942.97
Purchased Professional/Technical Services	4,662.00	
	\$ 74,724.52	\$ 55,319.54

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, 2022**  
**(Unaudited)**

	Total	Budget Original & Final
<u>6310 Title II Part A</u>		
Salaries		\$ 13,404.50
Employee Benefits		3,031.61
Retirement		1,215.98
Increased Retirement		122.57
	<u>\$ 0.00</u>	<u>\$ 17,774.66</u>
<u>6406 IDEA Preschool (619) Base Allocation</u>		
Other Property Services	\$ 1,564.00	\$ 1,569.72
<u>6408 IDEA Part B (611) Base &amp; Enrollment Poverty Allocation</u> <u>Birth Through Age Twenty-One</u>		
Purchased Professional/Technical Services	\$ 1,965.94	
Other Property Services	67,125.92	\$ 74,646.16
	<u>\$ 69,091.86</u>	<u>\$ 74,646.16</u>
<u>6412 IDEA Part B Proportionate Share</u>		
Other Property Services	\$ 3,639.00	\$ 0.00
<u>6421 IDEA Part-B (611) ARP Base &amp; Enrollment Poverty - Birth to 21</u>		
Other Property Services	\$ 10,979.00	\$ 0.00
<u>6422 IDEA Preschool (619) ARP Base/Enrollment Poverty</u>		
Other Property Services	\$ 950.00	\$ 0.00
<u>6700 Federal Vocational &amp; Applied Technology Education</u>		
Supplies		\$ 2,565.26
Property	\$ 10,399.00	
Other Items	400.00	
	<u>\$ 10,799.00</u>	<u>\$ 2,565.26</u>
<u>6968 21st Century Grant</u>		
Salaries	\$ 51,754.16	\$ 31,059.20
Employee Benefits	3,959.26	2,419.36
Retirement	1,761.28	1,493.26
Increased Retirement	602.26	512.72
Purchased Professional/Technical Services	1,500.00	2,214.50
Other Property Services		14.67

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, 2022**  
**(Unaudited)**

	Total	Budget Original & Final
<u>6968 21st Century Grant (Continued)</u>		
Supplies	\$ 3,793.18	\$ 7,473.28
Other Items	4,096.36	1,030.00
	<u>\$ 67,466.50</u>	<u>\$ 46,216.99</u>
 <u>6969 Title IV, Part A</u>		
Supplies	\$ 0.00	\$ 561.47
 <u>6990 Other Federal Categorical Programs</u>		
Salaries		\$ 5,121.93
Employee Benefits		348.48
Retirement		219.34
Increased Retirement		75.32
	<u>\$ 0.00</u>	<u>\$ 5,765.07</u>
 <u>6996 Elementary &amp; Secondary School Emergency Relief (ESSER)</u>		
Supplies	\$ 0.00	\$ 5,474.86
 <u>6997 Elementary &amp; Secondary School Emergency Relief (ESSER II)</u>		
Supplies	\$ 43,951.00	\$ 30,106.27
 <u>6998 Elementary &amp; Secondary School Emergency Relief (ESSER III)</u>		
Supplies	\$ 27,453.79	\$ 0.00
 Total Disbursements	<u>\$ 5,190,486.95</u>	<u>\$ 6,597,821.00</u>

See Independent Auditor's Report

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**SCHEDULE OF COUNTY TREASURERS' GENERAL FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2022**  
**(Unaudited)**

	Burt County	Cuming County	Thurston County	Total
Fund Balance, September 1, 2021	\$ 789,226.28	\$ 11,639.28	\$ 35,402.38	\$ 836,267.94
Receipts:				
Local Property Taxes	\$ 3,371,442.12	\$ 82,046.41	\$ 242,310.56	\$ 3,695,799.09
Carline Tax	1,715.67			1,715.67
Motor Vehicle Taxes	184,490.60	2,411.51	5,726.43	192,628.54
Penalties & Interest on Taxes	7,008.53	1,441.25	1,076.87	9,526.65
County Fines and License Fees	9,218.17	61.91	135.09	9,415.17
Homestead Exemption	54,479.04	234.83	2,114.40	56,828.27
Property Tax Credit	295,634.40	9,667.52	23,073.70	328,375.62
Personal Property Tax Credit				
Public Service	2,414.86		52.11	2,466.97
Pro-rate Motor Vehicle	4,909.89	225.95	667.28	5,803.12
Total Receipts	\$ 3,931,313.28	\$ 96,089.38	\$ 275,156.44	\$ 4,302,559.10
Total Funds Available	\$ 4,720,539.56	\$ 107,728.66	\$ 310,558.82	\$ 5,138,827.04
Disbursements:				
School Treasurer	\$ 3,891,708.90	\$ 100,143.27	\$ 270,724.26	\$ 4,262,576.43
Fund Balance, August 31, 2022	\$ 828,830.66	\$ 7,585.39	\$ 39,834.56	\$ 876,250.61

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**SCHEDULE OF COUNTY TREASURERS' SPECIAL BUILDING FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2022**  
**(Unaudited)**

	<u>Burt County</u>	<u>Cuming County</u>	<u>Thurston County</u>	<u>Total</u>
Fund Balance, September 1, 2021	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Receipts:				
Local Property Taxes	\$ 192,120.82	\$ 4,219.79	\$ 12,276.60	\$ 208,617.21
Carline Tax	108.32			108.32
Penalties & Interest on Taxes	93.98	7.07	14.01	115.06
Homestead Exemption	3,439.32	14.81	133.50	3,587.63
Property Tax Credit	18,663.74	610.32	1,456.66	20,730.72
Pro-rate Motor Vehicle	203.92	9.04	36.35	249.31
Total Receipts	<u>\$ 214,630.10</u>	<u>\$ 4,861.03</u>	<u>\$ 13,917.12</u>	<u>\$ 233,408.25</u>
Total Funds Available	<u>\$ 214,630.10</u>	<u>\$ 4,861.03</u>	<u>\$ 13,917.12</u>	<u>\$ 233,408.25</u>
Disbursements:				
School Treasurer	<u>\$ 163,499.92</u>	<u>\$ 4,408.07</u>	<u>\$ 11,459.46</u>	<u>\$ 179,367.45</u>
Fund Balance, August 31, 2022	<u>\$ 51,130.18</u>	<u>\$ 452.96</u>	<u>\$ 2,457.66</u>	<u>\$ 54,040.80</u>

# ROMANS, WIEMER & ASSOCIATES

Steven D. Wiemer, CPA

Gayle D. Steiger, CPA

*Certified Public Accountants, P.C.*

Members American Institute of Certified Public Accountants

Nebraska Society of Certified Public Accountants

1910 N. Lincoln Avenue • York, Nebraska 68467

(402) 362-5597 • FAX (402) 362-2173

rwacpas@windstream.net

October 24, 2022

## 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, 2022, 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 24, 2022. 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.

### **Report On 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 were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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

**Report On 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 from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed the following instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The District had disbursements in excess of budgeted amounts in the Activities Fund totaling \$304.54.

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

*Government Auditing Standards* requires the auditor to perform limited procedures on the School District No. 11-0020's responses to the findings identified in our audit and described below. School District No. 11-0020's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

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

The activity in the Activity Fund was higher than anticipated, which included activity from the new Cougar Branch program. This caused more disbursements than budgeted for.

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

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

**Purpose of this Report**

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

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

RWA: klz

# **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 2, 2022

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, 2022. 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 July 13, 2022. 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 2022. 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 24, 2022.

*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 the 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

# 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:

---

---

---



**SUPERINTENDENT'S CONTRACT OF EMPLOYMENT  
LYONS-DECATUR NORTHEAST SCHOOLS**

THIS CONTRACT is made by and between the **Board of Education of Lyons-Decatur Northeast Schools**, legally known as **Burt County School District #20**, and referred to as "the Board" and "the School District" respectively, and **Mrs. Lindsey Beaudette**, referred to herein as "the Superintendent". In accordance with its action taken and recorded in the minutes of a duly advertised board meeting, the Board agrees to employ the Superintendent, and the Superintendent agrees to accept such employment, subject to the terms and conditions set forth herein.

**Section 1. Term of Contract.** The Superintendent shall be employed for a period of two year(s) beginning on July 1, 2021, and expiring on June 30, 2023. References to "contract year" shall mean the period from July 1<sup>st</sup> through June 30<sup>th</sup> and shall consist of all days except Saturdays and Sundays and any holidays or leave days listed in Section 11.

**Section 2. Renewal of Contract.** If a Board representative does not inform the Superintendent in writing on or before **the seventh day after the regular December board meeting** of the Board's intention to consider the nonrenewal or amendment of this contract, the contract will automatically renew for a period of **two years** from and after the expiration date provided in Section 1 of this contract. The Superintendent shall remind the Board in writing of this provision no later than **its regular November meeting** of each year of this contract and shall make the renewal of his employment contract an agenda item for the regular **December** board meeting during each year of this contract. At the time of each contract renewal and/or amendment, the Superintendent shall be responsible for taking all necessary steps to insure that the district has complied with the Superintendent Pay Transparency Act.

**Section 3. Salary.** The Superintendent's salary for the contract year shall be \$135,960 which shall be paid in 12 equal monthly installments beginning in the month of July 2022. The Board shall not reduce the Superintendent's salary during the term of the contract, but may increase it and/or the benefits during the term of this contract, as an amendment to the contract, without the amendment constituting a new contract, requiring a hearing, or extending the term of this contract.

**Section 4. Deductions.** This contract shall conform to the statutes and regulations governing deductions from compensation. The Superintendent authorizes the District to deduct or withhold from each and every period of pay any amounts necessary to offset any damages caused by the Superintendent or the value of property or money entrusted to the Superintendent or owed by the Superintendent to the District during the course of or as a result of the Superintendent's employment, if such property or money have not properly been returned to the District. The school district shall withhold other deductions as the Superintendent and Board may agree.

**Section 5. Professional Status.** The Superintendent affirms that she is not under contract with any other board of education covering any part or all of the term provided in this contract. Throughout the contract term, she will hold a valid and appropriate certificate to act as a superintendent of schools in the State of Nebraska which she will register and maintain on file in the school district's central administrative office. This contract shall not be valid and the Board will not compensate the Superintendent for any service performed prior to the date that she registers his certificate. The Superintendent represents that: (1) all information he provided in connection with his application for employment with the District was true and

accurate at the time of application, and if there is or has been a material change in such information, she will advise the Board immediately; (2) she has never been convicted of or plead no contest to, a felony as defined in Title 92, Chapter 21, Sections 003.11 and 003.13 of the Nebraska Administrative Code ("Rule 21"), or any offense involving moral turpitude, abuse, neglect, or sexual misconduct, as defined in Title 92, Chapter 21, Sections 003.12 and 003.13 of the Nebraska Administrative Code; and (3) she has not had any professional licenses or certificates suspended or revoked.

**Section 6. Superintendent's Duties.** The Superintendent's duties shall be as prescribed by statute and by Board policies, rules, regulations and directives. The Superintendent agrees to devote her time, skill, labor and attention to her duties throughout the contract term. She shall be subject to the direction and control of the Board at all times and shall perform such administrative duties as the Board assigns to her. By agreement with the Board, she may undertake consultative work, speaking engagements, writing, lecturing, or other professional duties and obligations as long as they do not interfere with carrying out her duties and obligations to the school district.

**Section 7. Board-Superintendent Relationship.** The Board shall be primarily responsible for formulating and adopting policy. The Superintendent shall be the chief administrative officer for the district and shall be responsible for implementing Board policy. She shall organize the administrative and supervisory staff, and select, place, and transfer personnel with the concurrence of the Board. She is responsible for administering the instruction of students and the business affairs of the school district. The Board members agree, individually and collectively, to promptly refer all criticisms, complaints, and suggestions called to their attention to the Superintendent for action, study and/or recommendation, as appropriate.

**Section 8. Cancellation or Mid-Term Amendment.** The Board may cancel or amend this contract during its term for any of the following reasons: (a) the cancellation, termination, revocation, or suspension of the Superintendent's certificate (Nebraska Administrative and Supervisory Certificate, or the Nebraska Professional Administrative and Supervisory Certificate) by the State Board of Education; (b) any of the reasons set forth in this contract; (c) the breach of any of the material provisions of this contract; (d) incompetence; (e) neglect of duty; (f) unprofessional conduct; (g) insubordination; (h) conduct involving moral turpitude; (i) physical or mental incapacity; (j) immorality; (k) conviction of a felony; (l) any conduct that substantially interferes with the Superintendent's continued performance of her duties; (m) any arrest, criminal charge, or criminal conviction of Superintendent or the failure to report the same; (n) any filing against the Superintendent under Neb. Rev. Stat. Section 43-247 or any other provision of the Nebraska Juvenile Code for child abuse and/or neglect or the failure to report the same; (o) knowingly falsifying school district records or documents; (p) misrepresentation of fact to the district and its personnel in the conduct of the district's official business; (q) the use or possession of illegal drugs or controlled substances except as prescribed by a physician; or (r) being under the influence of illegal drugs, controlled substances, or alcohol while on school grounds, at school events, or in a vehicle owned, leased or contracted by the district except as prescribed by a physician. The procedures for cancellation or amendment shall be in accordance with state statutes. The parties agree that the Superintendent's failure to comply with her duties under Section 2 (Renewal of Contract) or Section 15 (Evaluation) shall constitute a material breach of this contract.

**Section 9. Disability.** If the Superintendent is unable to perform her duties by reason of illness, accident or other disability beyond his control, and the disability continues for a period of more than sixty (60) days or if the disability is permanent, irreparable, or of such a

nature as to make performance of her duties impossible, the Board may initiate action to cancel this contract, whereupon the respective rights, duties and obligations of the parties hereunder shall terminate, with the exception of any benefits to be paid to the Superintendent under any insurance coverage furnished by the district.

**Section 10. Transportation.** The Board shall provide the Superintendent with transportation or reimburse her for mileage required in the performance of her official duties at the rate approved by the Board.

**Section 11. Fringe Benefits.** The Board shall provide the Superintendent with the following fringe benefits:

- a. **Health Insurance.** Family health insurance that is provided to certificated staff through the District's health insurance carrier.
- b. **Dental Insurance.** Family dental insurance that is available to certificated staff through the District's health insurance carrier.
- c. **Life Insurance.** Term life insurance with a total death benefit of Fifty-Thousand Dollars (\$50,000).
- d. **Sick Leave.** The Superintendent shall be entitled to ten (10) days of sick leave per year which may accumulate to a total of 45 days. Sick leave may only be used for personal illness or as otherwise provided in District policy. If the Superintendent qualifies for disability pay under the long-term disability policy, she shall be required to take the disability pay instead of sick leave pay. The Superintendent shall keep complete and accurate records of her sick days and shall provide the Board of Education with a report of his accumulated sick days at least quarterly. The Superintendent shall not be compensated for unused days of sick leave upon the ending of his employment with the District.
- e. **Disability Insurance.** The Superintendent shall purchase long-term disability insurance from the school district's carrier at her own expense. The Board will increase her salary by the amount of the premium cost.
- f. **Vacation.** The Superintendent shall have twenty (20) vacation days for the 2021-2022 contract year which she may use at times she chooses so long as her absence does not interfere with the proper performance of her duties. Any extended vacation period while school is in session will require advance approval by the Board, and the parties will cooperate in arranging vacation time so as to cause the least inconvenience to the normal operation of the District. After the 2021-2022 contract year, the Board shall give the Superintendent the number of days necessary to restore her total to twenty (20) days. For example, if she uses 12 days of vacation one year, the board will provide her with 12 days the following year to bring her total to 20 days. The Superintendent shall develop a system for recording her use of vacation days and shall keep such records current and on file in the District's central office. The Superintendent shall keep complete and accurate records of her vacation days and shall provide the Board of Education with a report of her accumulated vacation days at least quarterly. The Board may require her to use her vacation days and shall compensate her for unused vacation days upon the conclusion of her employment at \$200 per day.

- g. Professional Development.** The Superintendent is expected to continue her professional development and to participate in relevant learning experiences. With the approval of the Board, she may attend appropriate professional meetings at the local, state, regional and national level; and the Board will pay for valid expenses of attendance. If the Superintendent attends a national convention and does not return following the initial year of employment as Superintendent, the Superintendent agrees to repay the District in full for national convention expenses paid by the District.
- h. Professional Dues.** The school district will pay the annual dues for the Superintendent's membership in the following organizations: NCSA, and NASB.
- i. Physical Examination.** The Superintendent may voluntarily undergo a physical examination. The Superintendent agrees that she will authorize the physician performing each such examination to provide the Board with all records, results and medical judgments of the examination. Up to \$150 of the cost of such physical examination and physician's reports which are not paid for by the Superintendent's insurance coverage shall be paid by the District.
- j. Bereavement Leave.** The Superintendent shall be permitted bereavement leave as provided in District policy. In the event that the District does not have a bereavement leave policy, the Superintendent will be allowed up to three days of paid bereavement leave per year.
- k. Holidays.** The Superintendent shall receive the following paid holidays: New Year's Day, Good Friday, Memorial Day, Fourth of July, Labor Day, Thanksgiving Day, Christmas Day.
- l. Cell Phone.** The Superintendent shall be required to purchase and maintain a cellular phone so that she can be reached at all times for work-related emergencies or while away from school grounds during the work day. The School District will reimburse the Superintendent up to a maximum of \$40 per month for the actual cost of a cellular phone service plan.
- m. Expense Reimbursement.** The Board shall pay or reimburse the Superintendent 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 (1) such payment or expense is authorized by the Local Government Miscellaneous Expenditures Act (Neb. Rev. Stat. § 13-2201 *et seq.*) or some other provision of law, and (2) the Superintendent shall secure the prior approval of the Board before incurring any such expense when the anticipated aggregate expense of any single event is \$600.00 or more.

**Section 12. Residence/Domicile in School District.** Unless agreed otherwise by the parties in writing, the Superintendent shall have her domicile and principal residence within the boundaries of the District as they exist on the first duty day for the Superintendent under the terms of this contract; and, the Superintendent shall maintain her domicile and residence within the boundaries of the District during the term of this agreement, or any renewal, amendment, or continuation thereof, except as otherwise provided herein. If the Superintendent is in her first year of employment with the District and does not have her domicile and principal place of residence within the District at the time of his employment, the Superintendent shall move her domicile and principal place of residence into the corporate limits of the District before the expiration of the first six months from the Superintendent's first duty day under this contract. It is the purpose of this paragraph to require the Superintendent to, at all times during such employment, live and maintain her domicile and principal place of residence in the District to encourage the Superintendent: (1) to be highly motivated and deeply committed to the District's educational system; (2) to speak to and vote on ballot issues affecting the district as a legal voter of the school district; (3) to be involved in school and community activities bringing her in contact with parents and community leaders and be committed to the future of the district and its schools; (4) to be accessible to parents and students, and allow parents and students to become personally acquainted with the Superintendent; and, (5) to gain sympathy and understanding for the cultural basis of the community, and the social, economic, and environmental problems of the children of the school community and are thus less likely to be considered isolated from the community in which she is the educational leader. (Hired with permission to reside outside of the district).

**Section 13. No Penalty for Release or Resignation.** There shall not be a penalty for the release or resignation of the Superintendent from this contract; provided no resignation shall become effective until the expiration of the contract unless it is accepted by the Board, and the Board shall fix the date at which the resignation shall take effect.

**Section 14. Compensation Upon Termination and Credit for Accrued Vacation.** Upon lawful termination of this contract for any reason, the compensation to be paid hereunder shall be an amount which bears the same ratio to the annual salary specified as the number of months or fraction thereof to the date of such termination bears to the 12 months in the annual salary period in which termination occurs. The Superintendent shall refund any portion of the salary she was paid but had not earned prior to the date of termination of this contract. She shall be paid for any unused vacation days at the daily compensation rate then in effect at the termination of employment.

**Section 15. Evaluation.** The Board shall evaluate the Superintendent twice during his first year of employment and at least once each year thereafter. The first evaluation during the first year of employment and the yearly evaluations after the first year of employment shall occur no later than the **regular December meeting**. The Superintendent shall: remind the Board members in writing of this provision no later than its **regular November meeting**; make her evaluation an agenda item for the regular **December** board meeting during each year of this contract; and provide them with the written evaluation instrument that is on file with the Nebraska Department of Education.

**Section 16. Legal Actions.** The Board will support the Superintendent if there is a legal dispute caused by her carrying out her duties properly. If a legal action, including a

professional practice complaint, is threatened or filed against the Superintendent as a result of her performance of her duties or her position as Superintendent of the district, the Board will provide her with a legal defense to the maximum extent permitted by law so long as she acted in good faith and in a manner which she reasonably believes to be in or not opposed to the best interests of the district and, with respect to any criminal action or proceeding, had no reasonable cause to believe that her conduct was unlawful.

**Section 17. Physical or Mental Examination.** The Superintendent agrees that, at the request of the Board, she will have a comprehensive physical and/or mental examination performed by one or more licensed physicians or psychologists of the Board's choosing during the term of this Contract. In deference to the requirements of the Americans with Disabilities Act and HIPAA, the physician's report to the Board must address whether the Superintendent is able to perform the "essential functions" of her position.

**Section 18. Disciplinary Action.** The parties agree that the Board president may place the Superintendent on paid leave by delivering written notice of the same when the Board president determines it is in the best interests of the school district to do so. The paid leave shall continue unless and until a majority of the Board determines otherwise at a duly convened meeting. The Board may suspend the Superintendent without pay for a period not to exceed thirty (30) working days. Prior to suspending the Superintendent without pay, the Board president or secretary shall deliver a written notice to the Superintendent advising her of the alleged reasons for the proposed action and provided the opportunity to present her version of the facts. Within seven calendar days after receipt of such notice, the Superintendent may make a written request to the secretary of the school board for a formal due process hearing under section 79-832. If such a request is not delivered within such time, the action of the Board shall become final.

**Section 19. Governing Laws.** The parties shall be governed by all applicable state and federal laws, rules, and regulations in performance of their respective duties and obligations under this contact.

**Section 20. Amendments to be in Writing.** This contract may be modified or amended only by a writing duly authorized and executed by the Superintendent and the Board.

**Section 21. Severability.** If any portion of this contract is declared invalid or unenforceable by a court of competent jurisdiction, such declaration shall not affect the validity or enforcement of the remaining provisions of this contract.

IN WITNESS WHEREOF, the parties have executed this contract on the dates indicated below.

Executed by the Board this 11 day of April, 2022

Lisa Christensen  
President, Board of Education

Jane Staal  
Secretary, Board of Education

Executed by the Superintendent this 15<sup>th</sup> day of March, 2022.

Lindsey Beaudette  
Superintendent