

***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 13, 2023
7:30 PM**

1. Call Meeting to Order
2. Public Comment
3. Reports and Information from Administration
 - 3.A. Superintendent's Report
 - 3.B. Principal Report
 - 3.C. Building and Grounds Report
 - 3.D. American Civics Committee Report - Public Testimony
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 2022-2023 Audit.
 - 4.C. Designate the Lyons-Decatur Education Association as the exclusive bargaining agent for certified staff for the 2025-2026 and 2026-2027 school years.
 - 4.D. Enter into executive session to discuss the annual superintendent evaluation and contract.
5. Future Meeting Dates
6. Adjournment

LDNE

INSTRUCTION MODEL

**Nebraska Educator
Standards**

**Marzano
Domains**

**LDNE
Elements of Instruction**

1. Foundational Knowledge

The teacher demonstrates a comprehensive knowledge of content, pedagogy, students, and standards needed to provide each student with effective opportunities for learning, development, and achievement.

Domain 2:

Planning &
Preparing

Domain 3:

Reflecting on
Teaching

Domain 4:

Collegiality and
Professionalism

- **Lessons within Units**
- **Attention to Established Content Standards**
- **Use of Available Technology**
- **Evaluating the Effectiveness of Lessons and Units**
- **Developing a Written Growth and Development Plan**
- **Promoting Positive Interactions with Colleagues**
- **Promoting Positive Interactions about Students and Parents**
- **Seeking Mentorship for Areas of Need or Interest**
- **Mentoring Other Teachers and Sharing Idea Strategies**

2. Planning and Preparation

The teacher integrates knowledge of content, pedagogy, students, and standards with the established curriculum to set high expectations and develop rigorous instruction for each student that supports the growth of student learning, development and achievement.

Domain 1:

Classroom
Strategies and
Behaviors

Domain 2:

Planning and
preparing

Domain 3:

Reflecting on
teaching

- **Providing Clear Learning Goals**
- **Tracking Student Progress**
- **Lessons within Units**
- **Attention to Established Content Standards**
- **Use of Available Technology**
- **Evaluating the Effectiveness of Individual Lessons and Units**

3. The Learning Environment

The teacher creates and maintains a learning environment that fosters positive relationships and promotes active student engagement in learning, development, and achievement.

Domain 1:

Classroom
Strategies and
Behaviors

Domain 3:

Planning and
Preparing

- **Providing Clear Learning Goals**
- **Classroom rules and procedures established**
- **Reacting to Student Engagement**
- **Manage Response Rate**
- **Intensity and Enthusiasm**
- **Adherence to Rules and Procedures**
- **Understand student interests and backgrounds**
- **Organization of lessons within units**
- **Lessons are aligned with the established curriculum**
- **Using appropriate technology**

4. Instructional Strategies

The teacher uses effective instructional strategies to ensure growth in student achievement

Domain 1:

Classroom Strategies and Behaviors

Domain 2:

Planning and Preparing

- Content Decisions (M6) Organizing for Learning
- Previewing, Chunking, Processing New Information
- Elaborating, Recording and Representing Knowledge
- Reviewing Content, Similarities and Differences
- Examining Reasoning, Revising Knowledge
- Practicing Skills, Strategies, Processes
- Engaging in Complex Tasks, Manage Response Rate
- Understand student interests and backgrounds

5. Assessment

The teacher systematically uses multiple methods of formative and summative assessment to measure student progress and to inform ongoing planning, instruction, and reporting

Domain 1:

Classroom Strategies and Behaviors

Domain 3:

Reflecting on Teaching

- Using Homework with a clear purpose
- Provide clear learning goals
- Tracking student progress
- Celebrating student success
- Evaluating the effectiveness of individual lessons and units

6. Professionalism and Vision

The teacher acts as an ethical and responsible member of the professional community. The teacher contributes to and promotes the vision of the school.

Domain 3:

Planning and Preparing

Domain 4:

Collegiality and Professionalism

- Evaluating the effectiveness of individual lessons and units
- Developing a written growth and development plan
- Promoting Positive Interactions with Colleagues
- Promoting Positive Interactions with Students and Parents
- Seeking mentorship for areas of need/interest
- Mentoring other teachers and sharing ideas/strategies

Lyons-Decatur Northeast Schools Lyons Decatur Northeast Teacher Evaluation Tool

Foundational Knowledge

The teacher demonstrates a comprehensive knowledge of content, pedagogy, students, and standards needed to provide each student with effective opportunities for learning, development, and achievement.

Foundational Knowledge

Not Meeting Standard	Developing	Proficient	Innovating
- Demonstrates a lack of knowledge of his/her discipline's content, and the components of an effective curriculum	- Demonstrates knowledge of his/her discipline's content and the components of an effective curriculum.	- Demonstrates a strong command of his/her discipline's content and the components of an effective curriculum.	- Demonstrates current and comprehensive knowledge of his/her discipline's content and the components of an effective curriculum.
- Demonstrates a lack of knowledge of local, state, and national standards.	- Demonstrates a limited understanding of local, state, and national standards.	- Demonstrates understanding of local, state, and national standards.	- Possesses a thorough understanding, and serves as a leader for development and/or implementation of local, state, and national standards.
- Demonstrates a lack of knowledge of research-based instructional approaches, strategies, assessments, and interventions.	- Sometimes demonstrates knowledge of research-based instructional approaches, strategies, assessments, and interventions.	- Demonstrates knowledge of research-based instructional approaches, strategies, assessments, and interventions.	- May serve as a content leader at the district, state, and/or national levels.
- Demonstrates unfamiliarity with the intellectual, social, emotional, and physical development of students.			

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- Demonstrates a lack of knowledge of cultural and societal influences on learning.

- Is familiar with the intellectual, social, emotional, and physical development of students

- Has a strong understanding of the intellectual, social, emotional, and physical development of students.

- Consistently demonstrates knowledge of research-based instructional approaches, strategies, assessments, and interventions, and serves as a teacher/leader for implementing best practices.

- Does not recognize the importance of, nor demonstrates responsibility for, providing effective opportunities for student learning, development, and achievement.

- Understands cultural and societal influences on learning.

- Demonstrates an understanding of the effect of cultural and societal influences on student learning.

- Uses his/her comprehensive understanding of the intellectual, social, emotional, and physical development of students and the effect of cultural and societal influences to positively impact student learning.

- Understands the importance of providing effective opportunities for student learning, development, and achievement, but has not consistently demonstrated the ability to do so.

- Regularly demonstrates responsibility for providing effective opportunities for student learning, development, and achievement

Evaluator Comments:

- Consistently demonstrates responsibility for providing effective opportunities for each student's learning, development, and achievement.

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Planning and Preparation

The teacher integrates knowledge of content, pedagogy, students, and standards with the established curriculum to set high expectations and develop rigorous instruction for each student that supports the growth of student learning, development, and achievement.

Planning and Preparation

Not Meeting Standard	Developing	Proficient	Innovating
<ul style="list-style-type: none"> - Fails to develop units, lessons, and activities that are rigorous and coherent. 	<ul style="list-style-type: none"> - Attempts to develop rigorous and coherent units, lessons, and activities using a variety of appropriate research-based strategies and resources, including technology, but does not consistently do so. 	<ul style="list-style-type: none"> - Consistently develops coherent units, lessons and activities using a variety of appropriate research-based strategies and resources, including technology. 	<ul style="list-style-type: none"> - Consistently develops innovative and coherent units, lessons, and activities using a variety of appropriate research-based strategies and resources, including technology.
<ul style="list-style-type: none"> - Rarely designs and adapts instruction based on student progress, assessment results, and interests. 	<ul style="list-style-type: none"> - Sometimes designs and adapts instruction based on student progress, assessment results, and interests. 	<ul style="list-style-type: none"> - Consistently designs, and adapts instruction based on student progress, assessment results, and interests. 	<ul style="list-style-type: none"> - Designs and adapts instruction in an exceptional manner based on student progress, assessment results, and interests.
<ul style="list-style-type: none"> - Does not adequately consider student's prior knowledge, abilities, and individual circumstances to ensure differentiated, relevant, and rigorous instruction. 	<ul style="list-style-type: none"> - Attempts to consider student's prior knowledge, abilities, and individual circumstances to ensure differentiated, relevant, and rigorous instruction. 	<ul style="list-style-type: none"> - Considers student's prior knowledge, abilities and individual circumstances to ensure differentiated, relevant, and rigorous instruction. 	<ul style="list-style-type: none"> - Consistently considers student's prior knowledge, abilities, and individual circumstances to ensure differentiated, relevant, and rigorous instruction.

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- Incorporates few, research-based teaching strategies to engage, challenge, and meet the needs of individual students to optimize their development and achievement.

- Sometimes uses appropriate, research-based teaching strategies to engage, challenge, and meet the needs of individual students to optimize their development and achievement.

- Uses a variety of appropriate, research-based teaching strategies to engage, challenge, and meet the needs of individual students to optimize their development and achievement.

- Consistently uses a variety of appropriate, research-based teaching strategies to engage, challenge, and meet the needs of individual students to optimize their development and achievement.

- Serves as a planning partner or mentor to other teachers.

Evaluator Comments:

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The Learning Environment

The teacher creates and maintains a learning environment that fosters positive relationships and promotes active student engagement in learning, development, and achievement.

Learning Environment

Not Meeting Standard	Developing	Proficient	Innovating
<ul style="list-style-type: none"> - Fails to establish routines, procedures, and standards of conduct, resulting in an ineffective learning environment for students. 	<ul style="list-style-type: none"> - Attempts to establish routines, procedures, and standards of conduct to ensure an engaging learning environment for each student. 	<ul style="list-style-type: none"> - Establishes and consistently maintains effective routines, procedures, and clear standards of conduct. 	<ul style="list-style-type: none"> - Establishes and consistently maintains highly effective routines, procedures, and clear standards of conduct ensuring an engaging learning environment for each student.
<ul style="list-style-type: none"> - Makes little or no attempt to establish high expectations for learning, development, and achievement. 	<ul style="list-style-type: none"> - Attempts to establish high expectations for learning, development, and achievement. 	<ul style="list-style-type: none"> - Ensures a safe and accessible environment. 	<ul style="list-style-type: none"> - Serves as a school/district advocate for establishing high expectations for student learning, development, and achievement.
<ul style="list-style-type: none"> - Rarely interacts with students in ways that cultivate self-motivation and value diversity. 	<ul style="list-style-type: none"> - Generally interacts with students in ways that cultivate self-motivation and value diversity. 	<ul style="list-style-type: none"> - Ensures an engaging learning environment for each student. 	<ul style="list-style-type: none"> - Purposefully interacts with students, families, and the community in ways that cultivate self-motivation and values diversity.
		<ul style="list-style-type: none"> - Establishes high expectations for learning, development, and achievement 	

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- Has not attempted to develop a collaborative learning community built on a climate of mutual respect, trust, openness, and support.

- Strives to develop a collaborative learning community built on a climate of mutual respect, trust, openness, and support, but with moderate success.

- Purposefully interacts with students in ways that cultivate self-motivation and value diversity.

- Establishes and continually promotes a strong and active collaborative learning community built on a climate of mutual respect, trust, openness, and support which extends to the larger school community.

- Establishes and consistently maintains a collaborative learning community built on a climate of mutual respect, trust, openness, and support.

- Creates a learning environment in which students and colleagues understand and value student, family, neighborhood, and community experiences.

- Acknowledges the value of student, family, neighborhood, and community experiences, and builds upon them to encourage and positively impact academic success.

Evaluator Comments:

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Instructional Strategies

The teacher uses effective instructional strategies to ensure growth in student achievement.

Instructional Strategies

Not Meeting Standard	Developing	Proficient	Innovating
<ul style="list-style-type: none"> - Rarely uses developmentally appropriate instructional strategies and resources to meet learning goals 	<ul style="list-style-type: none"> - Attempts to implement various instructional roles in the teaching and learning processes appropriate to the content, purposes of instruction, and the needs of students. 	<ul style="list-style-type: none"> - Consistently uses developmentally appropriate instructional strategies and resources to meet learning goals. 	<ul style="list-style-type: none"> - Consistently exceeds learning goals by using and sharing highly effective and research-based instructional strategies and resources.
<ul style="list-style-type: none"> - Fails to implement various instructional roles in the teaching and learning processes appropriate to the content, purposes of instruction, and the needs of students. 	<ul style="list-style-type: none"> - Sometimes engages students through the use of activities, assignments, groupings, structure, pacing, and a variety of instructional techniques such as direct instruction, inquiry, questioning, and discussion as appropriate for individual student achievement. 	<ul style="list-style-type: none"> - Assumes various instructional roles in the teaching and learning processes appropriate to the content, purposes of instruction, and the needs of students. 	<ul style="list-style-type: none"> - Strategically adapts, modifies, and reflects on the various roles of the teacher in the instructional process.
<ul style="list-style-type: none"> - Engages students only minimally due to the limited or incorrect use of activities, assignments, groupings, structure, pacing, and a variety of instructional techniques such as direct instruction, inquiry, questioning, and discussion as appropriate for individual student achievement. 	<ul style="list-style-type: none"> - Sometimes recognizes the need to modify, adapt, and differentiate instruction but may be inconsistent. 	<ul style="list-style-type: none"> - Continuously engages students by using varied activities, assignments, groupings, structure, pacing, and a variety of instructional techniques such as direct instruction, inquiry, questioning, and discussion as appropriate for individual student achievement. 	<ul style="list-style-type: none"> - Continuously engages students by using varied activities, assignments, groupings, structure, pacing, and a variety of instructional techniques such as direct instruction, inquiry, questioning, and discussion as appropriate for individual student achievement and that consistently meets the goals of the school/district.

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- Rarely modifies, adapts, or differentiates instruction.

- Uses a limited repertoire of methodologies, techniques, resources, and technologies.

- Modifies, adapts, and differentiates instruction based on data analysis. Ensures student growth and achievement.

- Modifies, adapts, and differentiates instructional strategies based on data analysis, observation, and student and school/district needs.

- Growth in student achievement is significantly below expectations.

- Sometimes implements strategies to develop students' skills in critical thinking, creativity, and problem-solving.

- Uses a variety of methodologies, techniques, resources, and technologies.

- Ensures a high level of student growth and achievement.

- Uses few methodologies, techniques, resources, and technologies.

- Sometimes communicates with students and families.

- Develops students' skills in critical thinking, creativity, and problem-solving.

- Seeks and uses a variety of innovative methodologies, techniques, resources, and technologies.

- Rarely uses strategies to develop students' skills in critical thinking, creativity, and problem solving.

- Sometimes draws upon family and community resources to positively impact student achievement.

- Effectively communicates with students and families to promote and support high expectations for achievement.

- Promotes individual students' skills in critical thinking, creativity, and problem-solving.

- Engages in little or no communication with students and families.

- Draws upon family and community resources to positively impact student achievement.

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- Does not recognize and/or acknowledge family and community resources.

- Effectively and continuously communicates with students and families to promote and support high expectations for achievement.

- Regularly draws upon family and community resources to positively impact student achievement.

- Serves as teacher/leader or trainer for the school/district.

Evaluator Comments:

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Assessment

The teacher systematically uses multiple methods of formative and summative assessment to measure student progress and to inform ongoing planning, instruction, and reporting.

Assessment

Not Meeting Standard	Developing	Proficient	Innovating
<ul style="list-style-type: none"> - Possesses minimal knowledge of or fails to develop and use appropriate formative and/or summative assessments. 	<ul style="list-style-type: none"> - Sometimes develops and uses appropriate formative and/or summative assessments. 	<ul style="list-style-type: none"> - Consistently develops and uses a variety of appropriate formative and summative assessments and accommodations that are effective and free of bias. 	<ul style="list-style-type: none"> - Excels in the development and use of exemplary formative and summative assessments that are highly effective and free of bias.
<ul style="list-style-type: none"> - Fails to analyze and/or interpret the resulting data, negatively impacting his/her ability to inform instruction, document and report student progress over time, and provide meaningful feedback to each student. 	<ul style="list-style-type: none"> - Inconsistently interprets the resulting data, which impacts his/her ability to inform instruction, document and report student progress over time, and provide meaningful feedback to each student. 	<ul style="list-style-type: none"> - Routinely analyzes and interprets the resulting data to inform instruction, document and report student progress over time, and provide meaningful feedback to each student. 	<ul style="list-style-type: none"> - Is viewed as an assessment leader for the school and/or district.
<ul style="list-style-type: none"> - Rarely uses strategies intended to enable students to set high expectations for personal achievement, and monitor and reflect on their own work. 	<ul style="list-style-type: none"> - Sometimes uses strategies intended to enable students to set high expectations for personal achievement, and monitor, and reflect on their own work. 	<ul style="list-style-type: none"> - Systematically uses strategies that enable students to set high expectations for personal achievement, and monitor and reflect on their own work 	<ul style="list-style-type: none"> - Uses comprehensive data analysis and interpretation to inform instruction, document and report student progress over time, provide meaningful feedback to each student, and/or inform school/district-wide decision-making.

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- Models highly effective strategies that enable students to set high expectations for personal achievement, and monitor and reflect on their own work.

Evaluator Comments:

Lyons-Decatur Northeast Schools Lyons Decatur Northeast Teacher Evaluation Tool

Professionalism/Vision & Collaboration

The teacher acts as an ethical and responsible member of the professional community.

Professionalism/Vision & Collaboration

Not Meeting Standard	Developing	Proficient	Innovating
<p>- The teacher fails to act in an ethical and/or professionally responsible manner.</p>	<p>- The teacher understands but is not always consistent in demonstrating ethical and/or responsible behavior.</p>	<p>- The teacher consistently models ethical and responsible behavior as a member of the professional community.</p>	<p>- The teacher serves as a role model for ethical and responsible behavior and serves as a leader in the professional community.</p>
<p>- The teacher fails to contribute to and promote the vision of the school.</p>	<p>- The teacher attempts to promote the vision of the school and to collaborate with school partners to share responsibility for school improvement.</p>	<p>- The teacher contributes to and promotes the vision of the school and collaborates with school partners to share responsibility for school improvement.</p>	<p>- The teacher takes a leadership role in promoting the vision of the school and continuously collaborates with school partners to share responsibility for school improvement.</p>
<p>- The teacher fails to recognize her/his responsibility to collaborate with school partners and to share responsibility for school improvement.</p>			

Evaluator Comments:

This appraisal is based upon formal visits, observations, and/or conferences, as well as other informal observations and conferences. The teacher's signature indicates that he or she has seen the report and has been given a copy. It does not necessarily imply agreement with the contents thereof. A written response by the teacher may be attached.

Conference Date: _____ Evaluator: _____ Teacher: _____

Rubric Management

Performance Standards **Lyons-Decatur Northeast Schools - Lyons Decatur Northeast Teacher**

Foundational Knowledge

The teacher demonstrates a comprehensive knowledge of content, pedagogy, students, and standards needed to provide each student with effective opportunities for learning, development, and achievement.

Add Rubric Indicator

Rubric Indicator	Not Meeting Standard	Developing	Proficient	Innovating
<p> Foundational Knowledge</p>	<p> Add Level Indicator</p> <p>§</p> <p>★ Demonstrates a lack of knowledge of his/her discipline's content, and the components of an effective curriculum</p> <p>★ Demonstrates a lack of knowledge of local, state, and national standards.</p> <p>★ Demonstrates a lack of knowledge of research-based instructional approaches, strategies, assessments, and interventions.</p> <p>★ Demonstrates unfamiliarity with the intellectual, social, emotional, and physical development of students.</p> <p>★ Demonstrates a lack of knowledge of cultural</p>	<p> Add Level Indicator</p> <p>§</p> <p>★ Demonstrates knowledge of his/her discipline's content and the components of an effective curriculum.</p> <p>★ Demonstrates a limited understanding of local, state, and national standards.</p> <p>★ Sometimes demonstrates knowledge of research-based instructional approaches, strategies, assessments, and interventions.</p> <p>★ Is familiar with the intellectual, social, emotional, and physical development of students</p> <p>★ Understands cultural and societal influences on</p>	<p> Add Level Indicator</p> <p>§</p> <p>★ Demonstrates a strong command of his/her discipline's content and the components of an effective curriculum.</p> <p>★ Demonstrates understanding of local, state, and national standards.</p> <p>★ Demonstrates knowledge of research-based instructional approaches, strategies, assessments, and interventions.</p> <p>★ Has a strong understanding of the intellectual, social, emotional, and physical development of students.</p>	<p> Add Level Indicator</p> <p>§</p> <p>★ Demonstrates current and comprehensive knowledge of his/her discipline's content and the components of an effective curriculum.</p> <p>★ Possesses a thorough understanding, and serves as a leader for development and/or implementation of local, state, and national standards.</p> <p>★ May serve as a content leader at the district, state, and/or national levels.</p> <p>★ Consistently demonstrates knowledge of research-based instructional approaches, strategies, assessments, and</p>

	<p>and societal influences on learning.</p> <p>★ Does not recognize the importance of, nor demonstrates responsibility for, providing effective opportunities for student learning, development, and achievement.</p>	<p>learning.</p> <p>★ Understands the importance of providing effective opportunities for student learning, development, and achievement, but has not consistently demonstrated the ability to do so.</p>	<p>★ Demonstrates an understanding of the effect of cultural and societal influences on student learning.</p> <p>★ Regularly demonstrates responsibility for providing effective opportunities for student learning, development, and achievement</p>	<p>interventions, and serves as a teacher/leader for implementing best practices.</p> <p>★ Uses his/her comprehensive understanding of the intellectual, social, emotional, and physical development of students and the effect of cultural and societal influences to positively impact student learning.</p> <p>★ Consistently demonstrates responsibility for providing effective opportunities for each student's learning, development, and achievement.</p>
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Evidence for this Rubric Indicator

Add Evidence that will support this rubric indicator. Import Evidence that will support this rubric indicator from other schools.

<p>★ Employee: Deep understanding of content</p>	<p>★ Employee: Lessons are aligned with the established content standards/curriculum (M44)</p>
<p> Employee: Participates in and understands District Initiatives, (Marzano, Instructional Model, SCIP, RTI/ MTSS)</p>	<p> Employee: Reflecting on successes and challenges of individual lesson (M51)</p>
<p> Employee: Using appropriate technology (M46)</p>	<p> Employee: Organization of lessons within units (M43)</p>
<p> Employee: Positive interaction between home and school with students and parents (M56)</p>	<p> Employee: Positive interactions with others to improve student learning (M55)</p>
<p> Employee: Professional Development Activities</p>	<p> Employee: Provides assistance to colleagues (M58)</p>
<p> Employee: Seeks assistance from colleagues (M57)</p>	<p> Employee: Written growth and development plan has been established and reviewed (M53)</p>



Rubric Management

Performance Standards **Lyons-Decatur Northeast Schools - Lyons Decatur Northeast Teacher**

Planning and Preparation

The teacher integrates knowledge of content, pedagogy, students, and standards with the established curriculum to set high expectations and develop rigorous instruction for each student that supports the growth of student learning, development, and achievement.

Add Rubric Indicator

Rubric Indicator	Not Meeting Standard	Developing	Proficient	Innovating
<p> Planning and Preparation</p>	<p> Add Level Indicator</p> <p>✪ Fails to develop units, lessons, and activities that are rigorous and coherent.</p> <p>✪ Rarely designs and adapts instruction based on student progress, assessment results, and interests.</p> <p>✪ Does not adequately consider student's prior knowledge, abilities, and individual circumstances to ensure differentiated, relevant, and rigorous instruction.</p> <p>✪ Incorporates few, research-based teaching strategies to engage, challenge, and meet the needs of individual students to optimize their development and achievement.</p>	<p> Add Level Indicator</p> <p>✪ Attempts to develop rigorous and coherent units, lessons, and activities using a variety of appropriate research-based strategies and resources, including technology, but does not consistently do so.</p> <p>✪ Sometimes designs and adapts instruction based on student progress, assessment results, and interests.</p> <p>✪ Attempts to consider student's prior knowledge, abilities, and individual circumstances to ensure differentiated, relevant, and rigorous instruction.</p> <p>✪ Sometimes uses appropriate, research-</p>	<p> Add Level Indicator</p> <p>✪ Consistently develops coherent units, lessons and activities using a variety of appropriate research-based strategies and resources, including technology.</p> <p>✪ Consistently designs, and adapts instruction based on student progress, assessment results, and interests.</p> <p>✪ Considers student's prior knowledge, abilities and individual circumstances to ensure differentiated, relevant, and rigorous instruction.</p> <p>✪ Uses a variety of appropriate, research-based teaching strategies to engage, challenge, and meet the</p>	<p> Add Level Indicator</p> <p>✪ Consistently develops innovative and coherent units, lessons, and activities using a variety of appropriate research-based strategies and resources, including technology.</p> <p>✪ Designs and adapts instruction in an exceptional manner based on student progress, assessment results, and interests.</p> <p>✪ Consistently considers student's prior knowledge, abilities, and individual circumstances to ensure differentiated, relevant, and rigorous instruction.</p> <p>✪ Consistently uses a variety of appropriate research-based teaching</p>

		<p>based teaching strategies to engage, challenge, and meet the needs of individual students to optimize their development and achievement.</p>	<p>needs of individual students to optimize their development and achievement.</p>	<p>strategies to engage, challenge, and meet the needs of individual students to optimize their development and achievement.</p> <p>★ Serves as a planning partner or mentor to other teachers.</p>
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Evidence for this Rubric Indicator

Add Evidence that will support this rubric indicator. Import Evidence that will support this rubric indicator from other schools.

<p>★ Employee: Lesson Plans</p>	<p>★ Employee: Reflecting on successes and challenges of individual lesson (M51)</p>
<p> Employee: Tracking student progress (M2)</p>	<p> Employee: Using appropriate technology (M46)</p>
<p> Employee: Differentiated lessons and unit plans</p>	<p> Employee: Established learning goals (M1)</p>
<p> Employee: Lessons are aligned with the established content standards/curriculum (M44)</p>	<p> Employee: Organization of lessons within units (M43)</p>
<p> Employee: Plans incorporate a variety of supporting materials and resources</p>	

























Rubric Management

Performance Standards **Lyons-Decatur Northeast Schools - Lyons Decatur Northeast Teacher**

The Learning Environment

The teacher creates and maintains a learning environment that fosters positive relationships and promotes active student engagement in learning, development, and achievement.

 **Add Rubric Indicator**

Rubric Indicator	Not Meeting Standard	Developing	Proficient	Innovating
<p> Learning Environment</p>	<p> Add Level Indicator</p> <p> Fails to establish routines, procedures, and standards of conduct, resulting in an ineffective learning environment for students.</p> <p> Makes little or no attempt to establish high expectations for learning, development, and achievement.</p> <p> Rarely interacts with students in ways that cultivate self-motivation and value diversity.</p> <p> Has not attempted to develop a collaborative learning community built on a climate of mutual respect, trust, openness, and support.</p>	<p> Add Level Indicator</p> <p> Attempts to establish routines, procedures, and standards of conduct to ensure an engaging learning environment for each student.</p> <p> Attempts to establish high expectations for learning, development, and achievement.</p> <p> Generally interacts with students in ways that cultivate self-motivation and value diversity.</p> <p> Strives to develop a collaborative learning community built on a climate of mutual respect, trust, openness, and support, but with moderate success.</p>	<p> Add Level Indicator</p> <p> Establishes and consistently maintains effective routines, procedures, and clear standards of conduct.</p> <p> Ensures a safe and accessible environment.</p> <p> Ensures an engaging learning environment for each student.</p> <p> Establishes high expectations for learning, development, and achievement</p> <p> Purposefully interacts with students in ways that cultivate self-motivation and value diversity.</p>	<p> Add Level Indicator</p> <p> Establishes and consistently maintains highly effective routines, procedures, and clear standards of conduct ensuring an engaging learning environment for each student.</p> <p> Serves as a school/district advocate for establishing high expectations for student learning, development, and achievement.</p> <p> Purposefully interacts with students, families, and the community in ways that cultivate self-motivation and values diversity.</p> <p> Establishes and continually promotes a strong and active</p>

			<p>★ Establishes and consistently maintains a collaborative learning community built on a climate of mutual respect, trust, openness, and support.</p> <p>★ Acknowledges the value of student, family, neighborhood, and community experiences, and builds upon them to encourage and positively impact academic success.</p>	<p>collaborative learning community built on a climate of mutual respect, trust, openness, and support which extends to the larger school community.</p> <p>★ Creates a learning environment in which students and colleagues understand and value student, family, neighborhood, and community experiences.</p>
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Evidence for this Rubric Indicator

Add Evidence that will support this rubric indicator. **Import Evidence that will support this rubric indicator from other schools.**

<p>★ Employee: Adherence to Rules and Procedures (M35) </p>	<p>★ Employee: Classroom rules and procedures posted (M4) </p>
<p>★ Employee: Clean and Safe environment </p>	<p>★ Employee: Establish trust </p>
<p>★ Employee: Intensity and Enthusiasm (M29) </p>	<p>★ Employee: Manage Response Rate (M26) </p>
<p>★ Employee: Reacting to Student Engagement (M24) </p>	<p>★ Employee: Seating Arrangements </p>
<p>★ Employee: Using appropriate technology (M46) </p>	<p>★ Employee: Lessons are aligned with the established content standards/curriculum (M44) </p>
<p>★ Employee: Objective Posted(M1) </p>	<p>★ Employee: Organization of lessons within units (M43) </p>
<p>★ Employee: Understand student interests and backgrounds (M36) </p>	



Rubric Management

Performance Standards **Lyons-Decatur Northeast Schools - Lyons Decatur Northeast Teacher**

Instructional Strategies

The teacher uses effective instructional strategies to ensure growth in student achievement.

Add Rubric Indicator

Rubric Indicator	Not Meeting Standard	Developing	Proficient	Innovating
<p> Add Level Indicator</p> <p>◆ Instructional Strategies</p>	<p> Add Level Indicator</p> <p>★ Rarely uses developmentally appropriate instructional strategies and resources to meet learning goals</p> <p>★ Fails to implement various instructional roles in the teaching and learning processes appropriate to the content, purposes of instruction, and the needs of students.</p> <p>★ Engages students only minimally due to the limited or incorrect use of activities, assignments, groupings, structure, pacing, and a variety of instructional techniques such as direct instruction, inquiry, questioning, and discussion as appropriate for individual student achievement.</p>	<p> Add Level Indicator</p> <p>★ Attempts to implement various instructional roles in the teaching and learning processes appropriate to the content, purposes of instruction, and the needs of students.</p> <p>★ Sometimes engages students through the use of activities, assignments, groupings, structure, pacing, and a variety of instructional techniques such as direct instruction, inquiry, questioning, and discussion as appropriate for individual student achievement.</p> <p>★ Sometimes recognizes the need to modify, adapt, and differentiate instruction but may be inconsistent.</p>	<p> Add Level Indicator</p> <p>★ Consistently uses developmentally appropriate instructional strategies and resources to meet learning goals.</p> <p>★ Assumes various instructional roles in the teaching and learning processes appropriate to the content, purposes of instruction, and the needs of students.</p> <p>★ Continuously engages students by using varied activities, assignments, groupings, structure, pacing, and a variety of instructional techniques such as direct instruction, inquiry, questioning, and discussion as appropriate for individual student achievement.</p>	<p> Add Level Indicator</p> <p>★ Consistently exceeds learning goals by using and sharing highly effective and research-based instructional strategies and resources.</p> <p>★ Strategically adapts, modifies, and reflects on the various roles of the teacher in the instructional process.</p> <p>★ Continuously engages students by using varied activities, assignments, groupings, structure, pacing, and a variety of instructional techniques such as direct instruction, inquiry, questioning, and discussion as appropriate for individual student achievement and that consistently meets the goals of the school/district.</p>



































<p>★ Rarely modifies, adapts, or differentiates instruction.</p>	<p>★ Uses a limited repertoire of methodologies, techniques, resources, and technologies.</p>	<p>★ Modifies, adapts, and differentiates instruction based on data analysis. Ensures student growth and achievement.</p>	<p>★ Modifies, adapts, and differentiates instructional strategies based on data analysis, observation, and student and school/district needs.</p>
<p>★ Growth in student achievement is significantly below expectations.</p>	<p>★ Sometimes implements strategies to develop students' skills in critical thinking, creativity, and problem-solving.</p>	<p>★ Uses a variety of methodologies, techniques, resources, and technologies.</p>	<p>★ Ensures a high level of student growth and achievement.</p>
<p>★ Uses few methodologies, techniques, resources, and technologies.</p>	<p>★ Sometimes communicates with students and families.</p>	<p>★ Develops students' skills in critical thinking, creativity, and problem-solving.</p>	<p>★ Seeks and uses a variety of innovative methodologies, techniques, resources, and technologies.</p>
<p>★ Rarely uses strategies to develop students' skills in critical thinking, creativity, and problem solving.</p>	<p>★ Sometimes draws upon family and community resources to positively impact student achievement.</p>	<p>★ Effectively communicates with students and families to promote and support high expectations for achievement.</p>	<p>★ Promotes individual students' skills in critical thinking, creativity, and problem-solving.</p>
<p>★ Engages in little or no communication with students and families.</p>	<p>★ Draws upon family and community resources to positively impact student achievement.</p>	<p>★ Effectively and continuously communicates with students and families to promote and support high expectations for achievement.</p>	<p>★ Regularly draws upon family and community resources to positively impact student achievement.</p>
<p>★ Does not recognize and/or acknowledge family and community resources.</p>	<p>★ Serves as teacher/leader or trainer for the school/district.</p>	<p>★ Serves as teacher/leader or trainer for the school/district.</p>	<p>★ Serves as teacher/leader or trainer for the school/district.</p>



Evidence for this Rubric Indicator

 Add Evidence that will support this rubric indicator.  Import Evidence that will support this rubric indicator from other schools.

  Employee: Chunking (M9)	  Employee: Creating and Using Learning Targets and Performance Scales
  Employee: Elaborating (M11)	  Employee: Engaging in Complex Tasks (M21)
  Employee: Examining Reasoning (M18)	  Employee: Manage Response Rate (M26)
  Employee: Organizing for Learning (M7)	  Employee: Practicing Skills, Strategies, Processes (M19)
  Employee: Previewing (M8)	  Employee: Processing New Information (M10)
  Employee: Recording and Representing Knowledge (M12)	  Employee: Reviewing Content (M14)
  Employee: Revising Knowledge (M20)	  Employee: Similarities and Differences (M17)
  Employee: Understand student interests and backgrounds (M36)	  Employee: Content Decisions (M6)



Rubric Management

Performance Standards **Lyons-Decatur Northeast Schools - Lyons Decatur Northeast Teacher**

Assessment

The teacher systematically uses multiple methods of formative and summative assessment to measure student progress and to inform ongoing planning, instruction, and reporting.

Add Rubric Indicator

Rubric Indicator	Not Meeting Standard	Developing	Proficient	Innovating
<p>Assessment</p>	<p>Add Level Indicator</p> <p>★ Possesses minimal knowledge of or fails to develop and use appropriate formative and/or summative assessments.</p> <p>★ Fails to analyze and/or interpret the resulting data, negatively impacting his/her ability to inform instruction, document and report student progress over time, and provide meaningful feedback to each student.</p> <p>★ Rarely uses strategies intended to enable students to set high expectations for personal achievement, and monitor and reflect on their own work.</p>	<p>Add Level Indicator</p> <p>★ Sometimes develops and uses appropriate formative and/or summative assessments.</p> <p>★ Inconsistently interprets the resulting data, which impacts his/her ability to inform instruction, document and report student progress over time, and provide meaningful feedback to each student.</p> <p>★ Sometimes uses strategies intended to enable students to set high expectations for personal achievement, and monitor, and reflect on their own work.</p>	<p>Add Level Indicator</p> <p>★ Consistently develops and uses a variety of appropriate formative and summative assessments and accommodations that are effective and free of bias.</p> <p>★ Routinely analyzes and interprets the resulting data to inform instruction, document and report student progress over time, and provide meaningful feedback to each student.</p> <p>★ Systematically uses strategies that enable students to set high expectations for personal achievement, and monitor and reflect on their own work</p>	<p>Add Level Indicator</p> <p>★ Excels in the development and use of exemplary formative and summative assessments that are highly effective and free of bias.</p> <p>★ Is viewed as an assessment leader for the school and/or district.</p> <p>★ Uses comprehensive data analysis and interpretation to inform instruction, document and report student progress over time, provide meaningful feedback to each student, and/or inform school/district-wide decision-making.</p> <p>★ Models highly effective strategies that enable students to set high expectations for personal achievement!</p>

and monitor and reflect on their own work.

Evidence for this Rubric Indicator

Add Evidence that will support this rubric indicator. Import Evidence that will support this rubric indicator from other schools.

Employee: Alignment between assessment and instruction	Employee: Appropriate Formative Assessment
Employee: Appropriate Summative Assessment	Employee: Data Analysis to drive instruction
Employee: Established learning goals (M1)	Employee: Feedback- Report Cards/Progress Checks
Employee: Feedback- Celebrate success (M3)	Employee: Feedback-Reflecting on successes and challenges of individual lesson (M51)
Employee: Feedback-Tracking student progress (M2)	Employee: MAPS Goal setting
Employee: Student artifacts	



Rubric Management

Performance Standards **Lyons-Decatur Northeast Schools - Lyons Decatur Northeast Teacher**

Professionalism/Vision & Collaboration

The teacher acts as an ethical and responsible member of the professional community.

Add Rubric Indicator

Rubric Indicator	Not Meeting Standard	Developing	Proficient	Innovating
<p> Add Level Indicator</p> <p>Professionalism/Vision & Collaboration</p>	<p> Add Level Indicator</p> <p> The teacher fails to act in an ethical and/or professionally responsible manner.</p> <p> The teacher fails to contribute to and promote the vision of the school.</p> <p> The teacher fails to recognize her/her responsibility to collaborate with school partners and to share responsibility for school improvement.</p>	<p> Add Level Indicator</p> <p> The teacher understands but is not always consistent in demonstrating ethical and/or responsible behavior.</p> <p> The teacher attempts to promote the vision of the school and to collaborate with school partners to share responsibility for school improvement.</p>	<p> Add Level Indicator</p> <p> The teacher consistently models ethical and responsible behavior as a member of the professional community.</p> <p> The teacher contributes to and promotes the vision of the school and collaborates with school partners to share responsibility for school improvement.</p>	<p> Add Level Indicator</p> <p> The teacher serves as a role model for ethical and responsible behavior and serves as a leader in the professional community.</p> <p> The teacher takes a leadership role in promoting the vision of the school and continuously collaborates with school partners to share responsibility for school improvement.</p>

Evidence for this Rubric Indicator

Add Evidence that will support this rubric indicator. Import Evidence that will support this rubric indicator from other schools.

Employee: Community Involvement	Employee: Ethical behavior exhibited and uses discretion in confidential matters.
Employee: Informs administrators/or appropriate personnel of school related matters.	Employee: Personal appearance/grooming (M59)
Employee: Positive interaction between home and school with students and parents (M56)	Employee: Positive interactions with others to improve student learning (M55)



★ Employee: Professional Development	★ Employee: Provides assistance to colleagues (M58)
★ Employee: Reflecting on successes and challenges of individual lesson (M51)	★ Employee: Reliable, punctual, completes duties promptly and accurately (M59)
★ Employee: Seeks assistance from colleagues (M57)	★ Employee: Service on Committees
★ Employee: Supports and promotes school improvement ideas and programs	★ Employee: Willingness to participate in additional work assignments
★ Employee: Written growth and development plan has been established and reviewed (M53)	



Principal Evaluation

Name: _____ Date: _____

Section I: SUPERVISION AND EVALUATION OF ALL TEACHERS

- _____ 1. Exhibits competence in personnel administration.
- _____ 2. Seeks to foster high morale and cohesiveness among all teaching staff.
- _____ 3. The administrator communicates openly and effectively.
- _____ 4. The administrator evaluates staff on a regular basis.
- _____ 5. The administrator supervises staff and disciplines staff when needed.
- _____ 6. The Administrator demonstrates patience in working with the staff.
- _____ 7. Recruits, interviews and recommends teachers and staff to support quality instruction.
- _____ 8. Provides leadership, encouragement, opportunities, and structure for all staff to continually design more effective teaching and learning experiences for all students.
- _____ 9. Makes regular classroom observations in all classrooms, both informal (drop-in visits of varying length with no written or verbal feedback to teacher) or formal (visits where observation data are recorded and communicated to teacher).
- _____ 10. Engages in direct teaching in the classroom.
- _____ 11. Schedules, plans, or facilitates regular meetings of all types (planning, problem solving, decision-making, in-services and training) with teachers to address instruction issues.
- _____ 12. Provides motivation and resources for faculty members to engage in professional growth.

Specific "Not Acceptable" Rating:

Action Plan and Time Line for noted Principal deficiencies:

Section II: SUPERVISION OF STUDENTS

- _____ 1. The administrator establishes and interprets rules and regulations for students.
- _____ 2. The administrator supervises the enforcement of student rules and regulations.
- _____ 3. The administrator disciplines students when necessary in accordance with due process and local policy.
- _____ 4. The administrator maintains proper records regarding students' discipline.
- _____ 5. The administrator schedules parent conference concerning student problems and executes proper documentation of all conferences.
- _____ 6. Provides leadership for assessing, developing and improving school environment and culture.
- _____ 7. Demonstrates effective relationships with students, including:
 - Uses effective communication skills with students through positive interaction, fair and equitable treatment of students, being approachable for students, and showing care, patience and understanding toward students.
 - Serves as an advocate for students and communicates with them regarding their school life.
 - Exhibits concern and openness in the consideration of student problems and participates in the resolution of such problems where appropriate.

Specific "Not Acceptable" Rating:

Action Plan and Time Line for noted Principal deficiencies:

Section III: INSTRUCTIONAL LEADERSHIP

- _____ 1. The administrator plans, coordinates and conducts an on going in-service and staff development program.
- _____ 2. The administrator publishes a "Faculty Handbook" setting forth the administrative policies for teachers, properly disseminates it, and supervises it being placed into practice.
- _____ 3. The administrator is active in textbook and other instructional material evaluation and revision.

4=Teacher Strength 3=Satisfactory 2=Satisfactory with suggestions 1=Not Acceptable N.O. =Not Observable

- _____ 4. The administrator builds an annual master class and teaching schedule for the year and makes a recommendation to the Superintendent in a timely manner.
- _____ 5. Articulates and promotes high expectations for teaching and student learning.
- _____ 6. Principal holds high expectations for personal instructional leadership behavior, regularly solicits feedback (both formal and informal) from staff members regarding instructional leadership abilities.
- _____ 7. Encourages open communication among staff members and maintains respect for differences of opinion.
- _____ 8. Demonstrates knowledge of academic standards.
- _____ 9. Ensures staff is informed of and incorporates academic standards in classroom.
- _____ 10. Facilitates instructional program development based on trustworthy research and proven instructional practices.

Specific “Not Acceptable” Rating:

Action Plan and Time Line for noted Principal deficiencies:

Section IV: OTHER ADMINISTRATIVE TASKS AND SKILLS

- _____ 1. The administrator oversees staff absenteeism and supervises the hiring of substitutes.
- _____ 2. The administrator oversees student absenteeism.
- _____ 3. The administrator supervises the grade reporting system.
- _____ 4. The administrator oversees the general order and neatness of the building and grounds and reports to the Superintendent when necessary.
- _____ 5. The administrator oversees the activity program of the school.
- _____ 6. The administrator continuously reports all issues to the Superintendent and makes recommendations when necessary.
- _____ 7. Participates actively in the community.

4=Teacher Strength 3=Satisfactory 2=Satisfactory with suggestions 1=Not Acceptable N.O. =Not Observable

_____ 8. Engages the community to create shared responsibility for student and school success.

_____ 9. Promotes and supports parent/student/community involvement in the school.

_____ 10. Demonstrates ethical, trustworthy, and professional behavior.

_____ 11. Demonstrates values, beliefs, and attitudes that inspire others to higher levels of performance.

_____ 12. Treats people fairly, equitably, and with dignity and respect.

_____ 13. Provides leadership through assisting in the development of mutual expectations, procedures for working together and formulated district policies.

Specific “Not Acceptable” Rating:

Action Plan and Time Line for noted Principal deficiencies:

4=Teacher Strength 3=Satisfactory 2=Satisfactory with suggestions 1=Not Acceptable N.O. =Not Observable

Signatures do not necessarily reflect agreement but simply reflect awareness of the content of this report.

_____ No Conference

Principal’s Signature

_____ Conference was held

Date

Administrator’s Signature

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

Walk Through Conducted on
October 9, 2023

By
Craig Frerichs
October 9, 2023

Overview

Craig Frerichs completed the annual review of Lyons Decatur Northeast Schools Safety and Security Plan on October 9, 2023. 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. 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 safety and security in your buildings. With so many issues in your old building, it will be so good to see your new building complete eliminating so many issues and making your facility so much safer and secure.


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. With the new addition, it will be easier to place them near each 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. Be sure they are all large on the outside of your building to be seen easily from the street.
- Your FFA shop is very clean and orderly.
- 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. Place one with every AED.
- You may consider placing crisis buckets in you classrooms.
- Your boys Jr. High locker room has a drinking fountain that has been taken out but plumbing was left extruding from the wall. This should be taken out before someone is cut or bruised from it.
- A quick power lever gas shut off is now found in your science room.
- 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 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.

Your new addition is coming along just great. Congratulations to your community for such a great addition that will make your building safer and more secure than you can imagine.

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.



Craig Frerichs

Rule 10 School Safety Recommendations

School District: Lyons- Decatur Northeast Schools Date: October 9, 2023

- | | | |
|---|------------|-----------|
| 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)
Have been ask to come but don't come.
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 Standard Response Protocol (SRP) http://iloveyouguys.org
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
<i>(The school system shall provide training for the specified employees in the required drill areas
 in compliance with local, state, and federal regulations)</i>
<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. Reunification – Have practiced with Staff and hoping to have one this year. | <u>Yes</u> | No |
| 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 (THREAT ASSESSMENT)
Have had level I training and are involved with the Safe2Help initiative. | <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 this will all Be numbered. Be sure to use Large Numbers!!	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

6004 Curriculum Development

The board of education jealously guards its right, prerogative, and discretion to exercise local control of the curriculum development of the district to the greatest extent permitted by state and federal law, and has no intention of ceding such right, prerogative, or discretion.

The superintendent or his/her designee shall be responsible for providing and directing system-wide planning for curriculum, instruction, assessment and staff development.

The curriculum shall be standards-driven and accountability-based. The district's academic content standards shall be those required by the Nebraska State Board of Education in the subject areas of reading and writing (language arts), mathematics, and science only. The curriculum shall be articulated to include all programs and grade levels offered within the district, K-12 and, if applicable, shall include a preschool program. The curriculum shall reflect the comprehensive plan of the school district. All professional staff members are responsible for implementing the curriculum.

The superintendent or his/her designee will present this curriculum to the board for approval or modification.

The superintendent shall be responsible for establishing curriculum guides to articulate and coordinate the written curriculum, and to provide consistency of the written curriculum from one level of the district to the next. Curriculum guides shall provide for the development of the school district's curriculum and shall set academic standards, identify essential educational outcome criteria, and provide for the implementation, monitoring and evaluation of student learning.

Teachers are responsible for following the curriculum guides and teaching the written curriculum. Principals are responsible for monitoring the curriculum and evaluating teachers to ensure that they are teaching in compliance with the curriculum guides and written curriculum. The superintendent and his/her designee shall ensure that principals monitor the curriculum and evaluate teachers.

Curriculum and Textbook Adoption Schedule

The District will review curriculum and adopt associated textbooks on the following 7-year cycle.

Year 1: Math, Financial Literacy

Year 2: Physical Education/Health, Fine Arts, Music

Year 3: Science

Year 4: Vocational & Technology, Computer Science

Year 5: Social Studies & World Languages

Year 6: ELA

Year 7: *Flex*

Adopted on: June 12, 2023

Revised on: _____

Reviewed on: _____

5015 Protection of Pupil Rights

The Board of Education respects the rights of parents and their children, and has adopted this policy in consultation with parents to comply with the federal Protection of Pupil Rights Amendment (PPRA).

1. Surveys

- a. Surveys Created by a Third Party
 - i. This section applies to every survey:
 - (1) that is created by a person or entity other than a district staff member or student;
 - (2) regardless of whether the student answering the questions can be identified; and
 - (3) regardless of the subject matter of the questions
 - ii. Parents have the right to inspect any survey created by a third party before that survey is distributed to their student.
- b. Surveys Requesting Particular Sensitive Information
 - i. Sensitive information shall include:
 - (1) Political affiliations or beliefs of the student or the student's parent(s);
 - (2) Mental or psychological problems of the student or the student's family;
 - (3) Sexual behavior or attitudes;
 - (4) Illegal, anti-social, self-incriminating, or demeaning behavior;
 - (5) Critical appraisals of other individuals with whom respondents have close family relationships;
 - (6) Legally recognized privileged or analogous relationships, such as those of lawyers; physicians, and ministers;
 - (7) Religious practices, affiliations, or beliefs of the student or student's parent(s); or
 - (8) Income (other than that required by law to determine eligibility for participation in a program or for receiving financial assistance under such program), without prior written consent of the parent or eligible student.
 - ii. No student shall be required to submit to a survey, analysis, or evaluation that requests sensitive information.
 - iii. If a survey requesting sensitive information is funded, in whole or in part, by a program administered by the U.S. Department of Education, the school district must obtain the

- written consent of a student's parent(s) before the student participates in the survey.
- iv. School officials and staff members shall not request, nor disclose, the identity of any student who completes any survey (created by any person or entity, including the district) containing any sensitive information.
 - v. Parents have the right to inspect any survey which requests sensitive information before that survey is distributed to their student.
- c. Survey Inspection Requests
- i. School officials shall inform parents of their right to inspect surveys requesting sensitive information before the surveys are distributed to any student.
 - ii. All survey inspection requests must be in writing to the building principal and delivered to the building principal prior to the date on which the survey is scheduled to be administered to the students.
 - iii. The principal shall respond to survey inspection requests without delay.

2. Invasive Physical Examinations

- a. The term "invasive physical examination" means:
 - i. any medical examination that involves the exposure of private body parts; or
 - ii. any act during such examination that includes incision, insertion, or injection into the body; and
 - iii. does not include a hearing, vision, or scoliosis screening.
- b. Parents may refuse to allow their student to participate in any non-emergency, invasive physical examination or screening that is:
 - i. required as a condition of attendance;
 - ii. administered by the school and scheduled by the school in advance; and
 - iii. not necessary to protect the immediate health and safety of the student, or of other students.
- c. This policy does not apply to any physical examination or screening that:
 - i. is permitted or required by an applicable state law, including physical examinations or screenings that are permitted without parental notification;

- ii. is administered to a student in accordance with the Individuals with Disabilities Education Act (20 U.S.C. §1400 *et seq.*)
- iii. is otherwise authorized by Board policy.

3. Collection of Personal Information from Students for Marketing

- a. The term "personal information" means individually identifiable information including:
 - i. student's and parent(s)' first and last name;
 - ii. home or other physical address;
 - iii. telephone number; and/or
 - iv. social security number.
- b. No school official or staff member shall administer or distribute to students a survey or other instrument for the purpose of collecting personal information for marketing or for selling that information.
- c. This policy does not apply to the collection, disclosure or use of personal information for the exclusive purpose of providing educational services to students, such as the following:
 - i. post-secondary education recruitment;
 - ii. military recruitment;
 - iii. tests and assessments to provide cognitive, evaluative, diagnostic or achievement information about students; and/or
 - iv. student recognition programs.

4. Inspection of Instructional Material

- a. Definition
 - i. The term "instructional materials" means instructional content that is provided to a student regardless of its format, printed or representational materials, audio-visual materials, and materials in electronic or digital formats (such as materials accessible through the Internet).
 - ii. The term does not include academic tests or academic assessments.
- b. Parents may inspect, upon their request, any instructional material used as part of their child's education curriculum.
- c. Curriculum inspection requests must be made to the building principal in writing.
- d. Building principals shall respond to inspection requests within a reasonable amount of time.

5. Notification of Rights and Procedures

- a. The superintendent shall notify parents of:
 - i. this policy and its availability upon request from the office of the district;
 - ii. how to opt their child out of participation in activities as provided for in this policy;
 - iii. the approximate dates during the school year when a survey requesting personal information is scheduled or expected to be scheduled; and
 - iv. how to request access to any survey or other material described in this policy.
- b. This notification shall be given to parents as least annually, at the beginning of the school year and within a reasonable period after any substantive change in this policy.

Adopted on: July 11, 2022

Revised on: _____

Reviewed on: _____

5018

Parent and Guardian Involvement In Education Practices

The school district recognizes the importance of parental and guardian involvement in the education of their children. The school district will take the following steps to ensure that the rights of parents and guardians to participate in the education of their children are preserved.

1. Parents/Guardians will be provided access, as described in district procedures, to district-approved textbooks and other curricular materials and tests used in the district upon request.
 - a. A parental request to review specific approved textbooks and other district- or building-approved curricular materials (written, visual, and audio) should be made to the principal of the building where the textbooks and curriculum materials are used.
 - b. Parents may check out textbooks and may review curricular materials such as video and audio recordings within a time frame determined by the building principal to prevent disruption of the instructional process.
 - c. A parental request to review specific standardized and criterion-referenced tests used in the district should be made in writing to the building principal. Copies of the most recent tests used in the district will be available for parent review. Parents wishing to review statewide assessments will be provided with sample questions and a copy of a practice test, but will not be provided with copies of the actual assessment due to testing security. In the case of other secure tests such as the ACT, parents must contact the publisher to obtain copies of the test.
2. Parents/Guardians will be permitted, within district procedures, to attend and observe courses, assemblies, counseling sessions, and other instructional activities.
 - a. Parents/guardians are invited to make appointments with the building principal to visit classes, assemblies and other instructional activities. The principal shall give permission after determining that parental/guardian observation would not disrupt the activity. Observations that last more than 60 minutes or occur on consecutive days are typically disruptive and will not be permitted absent unusual circumstances, in the sole discretion of the building principal.

- b. Parents/guardians may contact the building principal to request permission to attend counseling sessions in which their child is involved.
3. Parents/guardians will be permitted, within district procedures, to ask that their children be excused from school experiences that parents find objectionable.
 - a. Building principals may excuse a student from any single school experience at the parent's written request.
 - b. When appropriate, alternative experiences will be provided for the student by the school.
4. Parents/guardians will be informed through the student handbook and district policies of the manner that the district will provide access to records of students.
5. Parents/guardians will be informed of the standardized and criterion-referenced district testing program. Parents may request additional information from the building principal.
6. Parents/guardians will be informed of the circumstances under which they may opt-out of state and federal assessments.
 - a. In accordance with federal law, at the beginning of the school year, the District shall provide notice of the right to request a copy of this policy to parents/guardians of students attending schools receiving Title I funds. The District will provide a copy of this policy to a requesting parent in a timely manner.

- b. State Assessments

State and federal law simultaneously require students to take state assessments, with few exceptions, but also permit parents or guardians to request to opt their students out of these assessments. Approval of opt out requests is contrary to the mandatory testing laws, so the District cannot "approve" the request. Parents who do not present their child for testing will result in the child receiving the lowest score possible on the assessment.

c. National Assessment of Educational Progress

As a condition of receiving federal funds, the District participates in the National Assessment of Educational Progress (NAEP). To help ensure that the District has a representative sample of students taking the NAEP, which will allow the District to assess the quality and effectiveness of its programming on a national level, the District strongly encourages all eligible students to participate. However, student participation in NAEP is voluntary.

The District shall provide parents/guardians of eligible students with reasonable notice prior to the exam being administered. Parents/guardians wishing to opt their students out of the NAEP assessment must notify the district in writing at least three days prior to the exam date to ensure that the District can coordinate supervision and alternative activities for students who have opted out.

7. Parents/guardians will be notified of their right to remove their children from surveys prior to district participation in surveys.
 - a. The principal must approve all surveys intended to gather information from students before they are administered to students.
 - b. Students' participation in surveys is voluntary. Parents/guardians may restrict their child from participating in any survey.

Adopted on: July 11, 2022

Revised on: _____

Reviewed on: August 14, 2023



Lyons-Decatur Northeast Schools

400 S. 5th Street PO Box 526

Lyons, NE 68038-0526

Phone Number: 402-687-2363

Superintendent Board Report

November 13, 2023

1. Attached you will find a copy of the teacher instructional model, rubric, and sample with evidence. You will also find a copy of the principal evaluation tool. These were developed with our staff and are based upon the Nebraska Teacher and Principal Performance Standards. It is referenced at the NDE as S.E.E.D, Supporting Educator Effectiveness through Development.
2. Boyd Jones has provided us the overall construction schedule, please see attached.
3. We had our Rule 10 safety visit on October 9, 2023. The report from the visit is attached.
4. The board of education email addresses have been updated to match the change we made with the staff. The end of your email will now be @ldne.org instead of @lyonsdecaturschools.org.
5. NASB recommended reviewing policies; I have attached policies 6004, 5015 and 5018 in regards to curriculum, instruction, materials and parental rights.

Bill Review: Evan is scheduled for December. Sign up for 2024 bill review.

Suggested List of Motions

November 13, 2023

(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. Bond Fund Claims
 7. Special Building ClaimsRoll Call: Aye: _____ Nay: _____

3. It was moved by _____, seconded by _____
to approve the 2022-2023 school district audit.
Roll Call: Aye: _____ Nay: _____

4. It was moved by _____, seconded by _____
to designate the Lyons-Decatur Education Association as the exclusive bargaining agent
for certified staff for the 2025-2026 and 2026-2027 school years.
Roll Call: Aye: _____ Nay: _____

5. 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: _____

6. It was moved by _____, seconded by _____
to come out of executive session at _____ PM.
Roll Call: Aye: _____ Nay: _____

7. _____ adjourned the meeting at _____ P.M.

Principal Report - November 2023 Board Meeting

A. Calendar - Upcoming Events

Veterans Day Program-----Friday, November 10
2:00 Early Dismissal, Inservice-----Wednesday, November 15
2:00 Early Dismissal, Thanksgiving-----Wednesday, November 22
No School, Thanksgiving Break-----Thursday, November 23-25
No School, District One-Acts @ Midland-----Tuesday, November 28
1st Girls Wrestling Tournament @ West Point-----Friday, December 1
1st Boys Wrestling Tournament @ Howells-Dodge-----Saturday, December 2
2:00 Early Dismissal, Inservice-----Wednesday, December 6

B. Professional Development

- **Oct 3rd**- Brenda Totten and Joni Hegge attended a SPED conference at ESU3
- **Oct 11** - Staff started a book study and discussed the first 8 chapters. Mike Feit and Brad Hoffman from ESU2 had a presentation for all staff on Character Education.
- **Oct 12th-13th** - Jill Anderson, Rachel Dolezal, Weston Swanson, Melissa Brokaw and Katie Mace attended the State MTSS Conference in Kearney
- **Oct 13th** - Tina Ronnfeldt attended the Early Childhood Meeting at ESU2
- **Oct 23** - Carrie Andersen, Rachel Dolezal, Janelle Seagren and Braska Grundmayer attended the HAL Conference at ESU2 in Fremont.
- **Oct 25**- the MTSS team presented to the staff what they learned at the Conference.
- **Nov 1st** - We had an all day inservice with staff.
 - The day was highlighted with a Breathe for Change PD. We continued our book study and worked on the Math curriculum. Elementary reviewed data from instructional walk-throughs in math and identified areas in the science program where they can assess essential standards/ created lesson plans. We also worked on our HAL identification processes and were given a tour of the school !

C. Secondary Activities:

- 2023 Parent Teacher Conferences were held on October 4th- Secondary had around a 45% attendance rate.
- October 20th- Chance Mock Participated at the State XC meet.
 - Chance placed 39th and he signed to run @ Doane

- October 24th-27th- Colton Miller was invited to attend and participate in the Global Youth Institute World Food Prize. He was 1 of 151 delegates from around the world to attend.
- October 26th- We had our Fall Concert and the kids were great.
- October 25th- We took the entire school to the pumpkin patch for Cougar Culture.
- October 25th- Our LDNE Stem Research team of 12 students were invited to the Henry Doorly Zoo to work with their academy and team scientists.
- National FFA was held in Indianapolis from November 1st through 4th and we were able to bring 12 of our students.
 - LDNE graduate Elise Anderson earned her American FFA Degree. Less than 1/2 of one percent of FFA members earn this honor.
- November 2nd-5th-8th graders had the opportunity to work with Broadway Artist, Elizabeth Earley. She gave a workshop focused on musical-theater style dance.
- November 6th-Our JH attended the Life Skills Pep Rally in Lincoln at the Pinnacle Bank arena. They then got to attend the Nebraska Women's basketball game!
- November 10th- We hosted the Veterans Program at the school
- November 10th- Our pep band participated in the battle of the bands.
 - They placed:
- LDNE was well represented by these 8 students at the East Husker Conference Honor Choir!
 - Dalynn Hackney, Miriel Brokaw, Kassi Simonsen, Alex Anderson, Elizabeth Whitley, Braxton Watson, Tate Simonsen, and Colten Miller.
 - Dalynn, Miriel, Tate, and Colten were also selected into the Select EHC Honor Choir!
- 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:

- 2023 Parent Teacher Conferences were held on October 4th. Elementary attendance was 96% with K, 1st, 2nd and 3rd having 100% attendance. PK3, PK4, 4th, and 6th had only one parent that did not attend and 5th grade had 85% attendance.
- On October 17th - the 4th-6th graders attended a hockey game in Sioux City.
- On Tuesday, 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.
- On October 25th, the three year old preschool room invited parents to attend a family day. They had a pumpkin party from 12:30-2:00.
- The "buddy bench" was purchased as part of the grant received from KETV. A story was read to elementary classes during their media time where they learned the buddy bench

rules: *If you're sitting on the bench, play with the first classmate who invites you. While you're sitting on the bench, look around for a game you can join. Two friends sitting on the bench can turn to each other and invite each other to play. The bench isn't for socializing- Only sit there if you can't find anyone to play with. When you see someone on the bench, ask that person to play with you.*

**Board of Education Report Form
Ending Form**

Year: 2023-2024

Sport/Organization: High School Volleyball

Coach/Sponsor: Carrie Andersen

Number Out: 24

Letterman: Aubrey Andersen, Tristen Parker, Camryn Brehmer, Sydney Olsen, Bailey Tuttle, Samantha Roth, Tavyanna Parker, Avery Bacon, Kassi Simonsen, Linden Anderson, Ashlynn Whitley, & Karsen Olsen

Class Breakdown:

Seniors: 7

Juniors: 3

Sophomores: 9

Freshman: 5

Season Record: Varsity ended 6-27 Junior Varsity ended 6-10

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

Strengths:

Serving was a high note for us as a team with a season average of 86.9% and 163 aces (please note that is 63 more aces than last season). Our defense improved as well from last year – 833 digs in 2022 to 1280 digs this year. In addition to that, our blocking improved with 13 more blocks overall from last season. 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:

Fundamentals continue to be a weakness overall with this team. Serve receive/passing & consistently setting up an attack specifically were an issue for us as a team once again this year. 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. We also attended several team camps over the summer. Girls had also been encouraged to attend summer camps to improve their fundamentals.

**Board of Education Report Form
Ending Form**

Year: 2023-2024

Sport/Organization: Football

Coach/Sponsor: Ryan Miller

Number Out: 26

Letterman: 20

Class Breakdown:

Seniors: 4

Juniors: 11

Sophomores: 3

Freshman: 8

Season Record: Varsity- 2-6

Junior Varsity- 2-4

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

Strengths: Our Physical Size, Willingness to learn, Motivation.

We changed the playbook and offense to fit our style of athlete. We have very big kids. They are strong and have a lot of grit so we played a style of football to suit us, We ran the ball a lot and tried to be more physical. We were a power team and we are only going to get better at it.

How we used their willingness to learn is by teaching them multiple formations and going back to the fundamentals. Reteaching some techniques and drilling them to get better. Lastly, the kids were motivated, we made practices tough because they could handle it, they stayed positive the whole season and we kept a positive atmosphere that kept the motivation up.

Weaknesses: Tackling/defense in general and experience.

For the most part some of these kids never knew what it was like to compete for four quarters or how to lead one another. We had competitive practices and scrimaged occasionally to try and have them ready. We threw situations at them and explained what we have to be thinking in that situation. We held the team accountable not individuals to try and create a brotherhood and leadership. Tackling and defense. Tackling we started tackling drills day one and practiced talking multiple days a week throughout the season. We are going to continue to do this. It has made progress but more needs to be made yet. Defense we taught kids how to read and scheme switched from a gap responsibility to read and flow. We

used multiple defenses as well to see strengths and weaknesses. Looking back this may not have been the best approach. Going forward we are going to stick with one defense. The thought process is why be okay at a lot of things when we aren't great at one thing. We plan on using a 3-2-3. We feel like this best represents the athletes we have and we can run a zone as well as linebackers ends and safeties can read. We switched to this defense towards the end of the season and started having success with it.

**Board of Education Report Form
Ending Form**

Year: 2023-2024

Sport/Organization: Cross Country

Coach/Sponsor: Paul Timm

Number Out: 10

Letterman: Seniors: Chance Mock, Andrew Schlichting, Brayden Hegge, Colton Miller
Juniors: Alexander Timm, Miriel Brokaw

Class Breakdown:

Seniors: Chance Mock, Andrew Schlichting, Brayden Hegge, Colton Miller

Juniors: Alexander Timm, Miriel Brokaw

Sophomores: Isabelle Schrader, Belen Estrada, Adonia Salazar, Kaylin Miller

Freshman: None

Season Record:

Women's Times

Logan View	31:07.50	30:54.24	ineligible	38:04.84	Injured
WP at Indian Hills west of Beemer	29:49.20	31:21.60	32:57.80	40:45.40	Injured
Arlington Invite	26:58.65	28:20.31	30:30.49	37:06.40	Injured
Districts Twin Creeks Golf Course Pender	25:59.29	26:35.84	30:40.97	35:19.28	Injured
Crofton Invite	28:07.77	28:30.45	30:52.12	41:22.64	46:33.23
Stanton	30:20.61	29:05.66	34:03:00	38:04.77	47:41:00
EHC Pender	25:01.71	24:59.85	29:35.42	36:24.49	41:31.93
Districts, Pender	25:24.02	25:03.78	28:09.67	36:16.80	43:19.93

Men's Times

Meet	B. Hegge	Chance Mock	Andrew Schlichting	Colten Miller	Alexander Timm
Logan View	21:34.92	18:40.47	22:34.74	21:51.10	25:17.63
WP at Indian Hills west of Beemer	21:28.80	20:11.00	22:11.10	22:55.70	26:15.60
Arlington Invite	19:25.86	18:39.76	22:06.05	21:13.12	24:07.63
Twin Creeks Golf Course Pender	18:59.43	18:26.53	20:26.58	20:26.58	22:58.51
Crofton Invite	19:56.56	19:31.77	21:28.47	absent	23:34.16
Stanton	18:44.69	19:10.80	19:38.69	21:06.79	25:51.17
EHC Pender	19:06.07	18:30.11	19:04.72	20:44.43	22:23.59
Districts, Pender	18:59.87	18:11.25	19:30.64	20:43.29	21:50.04
State		18:43			

Season Awards:

Chance Mock, 39th Place NSAA State Cross Country Championships

14 Individual medals

Runner-Up Men's Team: Stanton Invitational, East Husker Conference,
Pender Invitational

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 differentiated 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.

Concerns: The general enthusiasm for Cross Country seems strong by the high school athletes on the team; however, I am concerned about the number of older individuals soon to be aging out and the few remaining to replace them. It seems that since things have returned back to LDNE from BRLD, there has been an overall shift in willingness of junior high students to try XC in junior high and continue their participation into high school; despite the positive team atmosphere created by both XC athletes and Mr. Hosch, Mrs. Grundmeyer, and myself to make them feel welcome and a part of the XC culture. As to the exact nature of why this shift has occurred, I can only speculate; however, 6th graders who have shown enthusiasm for cross country during the summer and have participated in the Summer Running program have for one reason or another decided to not select Cross Country by the end of the first week of the following school year.



Boyd Jones Construction
 950 South 10th Street, Suite 100
 Omaha, Nebraska 68108
 P: (402) 553-1804
 F: (402) 561-7705

Project: 21-047 Lyons-Decatur Northeast School
 400 South 5th Street
 Lyons, Nebraska 68038

O.A.C. Meeting Agenda: Meeting #22

Meeting Date Oct 12, 2023 **Meeting Time** 1:00 AM - 3:00 PM Central Time (US & Canada)

Meeting Location 400 South 5th street, Lyons, NE 68038 (Media Center)

Overview Bi-Weekly OAC Meeting

Attachments

Scheduled Attendees

Name	Company	Phone Number	Email
Scott Brown	Boyd Jones Construction Company	P: (402) 550-1788	sbrown@boydjones.biz
Ty Evangelisti	Boyd Jones Construction Company	P: (402) 553-1804	tyevangelisti@boydjones.biz
Chris Hartley	Boyd Jones Construction Company	P: (402) 553-1804	chartley@boydjones.biz
Brandon Jackson	Boyd Jones Construction Company	P: (531) 239-0025	bjackson@boydjones.biz
Melinda Lattig	Clark & Enersen, Inc.	P: 402-477-9291	melinda.lattig@clarkenersen.com
Michael Ripp	Clark & Enersen, Inc.	P: 402-477-9291	michael.ripp@clarkenersen.com
Tim Ripp	Clark & Enersen, Inc.	P: 402-477-9291	tripp@clarkenersen.com
Hannah Schafers	Clark & Enersen, Inc.	P: 402-477-9291	hannah.schafers@clarkenersen.com
Lindsey Beaudette	Lyons-Decatur Northeast Schools, aka Burt County School District 11-0020	P: (402) 687-2363	lbeaudette@lyonsdecaturschools.org
Chad Brehmer	Lyons-Decatur Northeast Schools, aka Burt County School District 11-0020		chadbrehmer@lyonsdecaturschools.org
Evan Myers	Lyons-Decatur Northeast Schools, aka Burt County School District 11-0020		evanmyers@lyonsdecaturschools.org
Corey Peterson	Lyons-Decatur Northeast Schools, aka Burt County School District 11-0020		coreypetersen@lyonsdecaturschools.org
Weston Swanson	Lyons-Decatur Northeast Schools, aka Burt County School District 11-0020		wswanson@lyonsdecaturschools.org
Brenda Totten	Lyons-Decatur Northeast Schools, aka Burt County School District 11-0020		btotten@lyonsdecaturschools.org
Jolene Troutman	Lyons-Decatur Northeast Schools, aka Burt County School District 11-0020		jolenetroutman@lyonsdecaturschools.org

SAFETY AND SITE SECURITY

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status
1.1	1	Safety and Separation				Open
Description Discuss any Owner related or construction related safety items or concerns.						

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status
1.2	1	Site Security				Open
Description Discuss any site security concerns.						

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status
1.3	1	Hazards				Open
Description Discuss any current hazards on site						
<ul style="list-style-type: none"> • Equipment operation 						
ALL SITE VISITORS MUST BE ESCORTED BY A BOYD JONES SUPERVISOR						

SCHEDULE AND COORDINATION

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status
2.1	1	3-Week Look-Ahead Schedule	Chris Hartley (Boyd Jones Construction Company)			Open
Description Discuss 3-week look-ahead schedule						
Manhours since last OAC: 2,709 Manhours logged to date: 34,876						

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status
2.2	21	Overall Schedule	Chris Hartley (Boyd Jones Construction Company) Scott Brown (Boyd Jones Construction Company)			Open
Description Discuss any overall schedule concerns						

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status
2.3	1	Owner-Furnished Materials or Services				Open
Description Discuss any Owner-Furnished materials or services that are pertinent to the schedule at this time.						

RFIs

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status																																																
3.1	1	RFI Log	Brandon Jackson (Boyd Jones Construction Company)			Open																																																
<p>Description Review current RFI Log for outstanding items and RFI's that have been closed since last meeting.</p> <table border="1"> <thead> <tr> <th>#</th> <th>Initiated At</th> <th>Subject</th> <th>Status</th> </tr> </thead> <tbody> <tr> <td>148</td> <td>10/12/2023</td> <td>Kitchen Passthrough Cabinet Opening</td> <td>Open</td> </tr> <tr> <td>147</td> <td>10/11/2023</td> <td>Height of PCT tile at Corridor 172</td> <td>Open</td> </tr> <tr> <td>146</td> <td>10/6/2023</td> <td>Copper Tee's for Piping 2 1/2" +</td> <td>Closed</td> </tr> <tr> <td>145</td> <td>10/6/2023</td> <td>Kitchen's Supply Ductwork</td> <td>Closed</td> </tr> <tr> <td>144</td> <td>10/4/2023</td> <td>Backing for Kitchen Equipment</td> <td>Closed</td> </tr> <tr> <td>143</td> <td>10/4/2023</td> <td>Storm Sewer Tie-In at Curb Inlet</td> <td>Closed</td> </tr> <tr> <td>142</td> <td>10/3/2023</td> <td>Exterior Linear Metal Ceiling Details (MOST URGENT RFI)</td> <td>Open</td> </tr> <tr> <td>141</td> <td>10/2/2023</td> <td>Additional Ladders on Area B Roof</td> <td>Closed</td> </tr> <tr> <td>140</td> <td>10/2/2023</td> <td>Existing Masonry Coursing</td> <td>Closed</td> </tr> <tr> <td>139</td> <td>10/2/2023</td> <td>Learning Commons 144 Control Joints</td> <td>Closed</td> </tr> <tr> <td>138</td> <td>9/29/2023</td> <td>Interior Framing On East Side of Wrestling Room</td> <td>Closed</td> </tr> </tbody> </table>							#	Initiated At	Subject	Status	148	10/12/2023	Kitchen Passthrough Cabinet Opening	Open	147	10/11/2023	Height of PCT tile at Corridor 172	Open	146	10/6/2023	Copper Tee's for Piping 2 1/2" +	Closed	145	10/6/2023	Kitchen's Supply Ductwork	Closed	144	10/4/2023	Backing for Kitchen Equipment	Closed	143	10/4/2023	Storm Sewer Tie-In at Curb Inlet	Closed	142	10/3/2023	Exterior Linear Metal Ceiling Details (MOST URGENT RFI)	Open	141	10/2/2023	Additional Ladders on Area B Roof	Closed	140	10/2/2023	Existing Masonry Coursing	Closed	139	10/2/2023	Learning Commons 144 Control Joints	Closed	138	9/29/2023	Interior Framing On East Side of Wrestling Room	Closed
#	Initiated At	Subject	Status																																																			
148	10/12/2023	Kitchen Passthrough Cabinet Opening	Open																																																			
147	10/11/2023	Height of PCT tile at Corridor 172	Open																																																			
146	10/6/2023	Copper Tee's for Piping 2 1/2" +	Closed																																																			
145	10/6/2023	Kitchen's Supply Ductwork	Closed																																																			
144	10/4/2023	Backing for Kitchen Equipment	Closed																																																			
143	10/4/2023	Storm Sewer Tie-In at Curb Inlet	Closed																																																			
142	10/3/2023	Exterior Linear Metal Ceiling Details (MOST URGENT RFI)	Open																																																			
141	10/2/2023	Additional Ladders on Area B Roof	Closed																																																			
140	10/2/2023	Existing Masonry Coursing	Closed																																																			
139	10/2/2023	Learning Commons 144 Control Joints	Closed																																																			
138	9/29/2023	Interior Framing On East Side of Wrestling Room	Closed																																																			

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status
3.2	1	Potential RFIs				Open
<p>Description <u>Discuss any potential RFI:</u> **Column Line 19**</p>						

SUBMITTALS

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status																									
4.1	1	Submittal Log				Open																									
<p>Description Review Open submittals in Architect's BIC or Contractors BIC</p> <table border="1"> <thead> <tr> <th>#</th> <th>Title</th> <th>Type</th> <th>Issue Date</th> <th>Ball In Court</th> </tr> </thead> <tbody> <tr> <td>114000-6</td> <td>Revised Walk-in Drawing</td> <td>Shop Drawing</td> <td>09/14/2023</td> <td>Lattig, Melinda (Clark & Enersen, Inc.) Ripp, Michael (Clark & Enersen, Inc.)</td> </tr> <tr> <td>22 30 00-2</td> <td>EWB-1 (Resubmittal)</td> <td>Product Data</td> <td>09/07/2023</td> <td>Lattig, Melinda (Clark & Enersen, Inc.) Ripp, Michael (Clark & Enersen, Inc.)</td> </tr> <tr> <td>09 54 45-2</td> <td>Exterior Linear Metal Ceilings - Shop Drawing</td> <td>Shop Drawing</td> <td>09/26/2023</td> <td>Lattig, Melinda (Clark & Enersen, Inc.) Ripp, Michael (Clark & Enersen, Inc.)</td> </tr> <tr> <td>05 50 00-1</td> <td>Railings, Ladders and Cable Fence</td> <td>Shop Drawing</td> <td>09/06/2023</td> <td>Lattig, Melinda (Clark & Enersen, Inc.) Ripp, Michael (Clark & Enersen, Inc.)</td> </tr> </tbody> </table> <p>Upcoming Submittals: Metal Panel Resubmittal</p>							#	Title	Type	Issue Date	Ball In Court	114000-6	Revised Walk-in Drawing	Shop Drawing	09/14/2023	Lattig, Melinda (Clark & Enersen, Inc.) Ripp, Michael (Clark & Enersen, Inc.)	22 30 00-2	EWB-1 (Resubmittal)	Product Data	09/07/2023	Lattig, Melinda (Clark & Enersen, Inc.) Ripp, Michael (Clark & Enersen, Inc.)	09 54 45-2	Exterior Linear Metal Ceilings - Shop Drawing	Shop Drawing	09/26/2023	Lattig, Melinda (Clark & Enersen, Inc.) Ripp, Michael (Clark & Enersen, Inc.)	05 50 00-1	Railings, Ladders and Cable Fence	Shop Drawing	09/06/2023	Lattig, Melinda (Clark & Enersen, Inc.) Ripp, Michael (Clark & Enersen, Inc.)
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	Cladding Shop Drawings
--	------------------------

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status
4.2	1	Submittal Questions				Open
Description Discuss if there are any questions about any products to be submitted.						

CHANGES TO WORK

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status
5.1	1	ASIs, PRs, PCOs, COs				Open
Description Discuss any pertinent ASIs, PRs, PCOs, or COs.						

ADDITIONAL ITEMS NOTED

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status
6.1	1	Miscellaneous Discussion Items				Open
Description *Building Tour with LDNE Staff on 11/01*						



Boyd Jones Construction
 950 South 10th Street, Suite 100
 Omaha, Nebraska 68108
 P: (402) 553-1804
 F: (402) 561-7705

Project: 21-047 Lyons-Decatur Northeast School
 400 South 5th Street
 Lyons, Nebraska 68038

O.A.C. Meeting Agenda: Meeting #22

Meeting Date Oct 26, 2023 **Meeting Time** 1:00 AM - 3:00 PM Central Time (US & Canada)

Meeting Location 400 South 5th street, Lyons, NE 68038 (Media Center)

Overview Bi-Weekly OAC Meeting

Attachments

Scheduled Attendees

Name	Company	Phone Number	Email
Scott Brown	Boyd Jones Construction Company	P: (402) 550-1788	sbrown@boydjones.biz
Ty Evangelisti	Boyd Jones Construction Company	P: (402) 553-1804	tyevangelisti@boydjones.biz
Chris Hartley	Boyd Jones Construction Company	P: (402) 553-1804	chartley@boydjones.biz
Brandon Jackson	Boyd Jones Construction Company	P: (531) 239-0025	bjackson@boydjones.biz
Melinda Lattig	Clark & Enersen, Inc.	P: 402-477-9291	melinda.lattig@clarkenersen.com
Michael Ripp	Clark & Enersen, Inc.	P: 402-477-9291	michael.ripp@clarkenersen.com
Tim Ripp	Clark & Enersen, Inc.	P: 402-477-9291	tripp@clarkenersen.com
Hannah Schafers	Clark & Enersen, Inc.	P: 402-477-9291	hannah.schafers@clarkenersen.com
Lindsey Beaudette	Lyons-Decatur Northeast Schools, aka Burt County School District 11-0020	P: (402) 687-2363	lbeaudette@lyonsdecaturschools.org
Chad Brehmer	Lyons-Decatur Northeast Schools, aka Burt County School District 11-0020		chadbrehmer@lyonsdecaturschools.org
Evan Myers	Lyons-Decatur Northeast Schools, aka Burt County School District 11-0020		evanmyers@lyonsdecaturschools.org
Corey Peterson	Lyons-Decatur Northeast Schools, aka Burt County School District 11-0020		coreypetersen@lyonsdecaturschools.org
Weston Swanson	Lyons-Decatur Northeast Schools, aka Burt County School District 11-0020		wswanson@lyonsdecaturschools.org
Brenda Totten	Lyons-Decatur Northeast Schools, aka Burt County School District 11-0020		btotten@lyonsdecaturschools.org
Jolene Troutman	Lyons-Decatur Northeast Schools, aka Burt County School District 11-0020		jolenetroutman@lyonsdecaturschools.org

SAFETY AND SITE SECURITY

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status
1.1	1	Safety and Separation				Open
Description Discuss any Owner related or construction related safety items or concerns.						

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status
1.2	1	Site Security				Open
Description Discuss any site security concerns.						

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status
1.3	1	Hazards				Open
Description Discuss any current hazards on site						
<ul style="list-style-type: none"> • Equipment operation 						
ALL SITE VISITORS MUST BE ESCORTED BY A BOYD JONES SUPERVISOR						

SCHEDULE AND COORDINATION

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status
2.1	1	3-Week Look-Ahead Schedule	Chris Hartley (Boyd Jones Construction Company)			Open
Description Discuss 3-week look-ahead schedule Manhours since last OAC: 3,714 Manhours logged to date: 38,590						
Attachments Lyons - Three Week Schedule #3 (10_23_23) (version 1).xlsb (002).pdf						

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status
2.2	21	Overall Schedule	Chris Hartley (Boyd Jones Construction Company) Scott Brown (Boyd Jones Construction Company)			Open
Description Discuss any overall schedule concerns						

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status
2.3	1	Owner-Furnished Materials or Services				Open
Description Discuss any Owner-Furnished materials or services that are pertinent to the schedule at this time.						

RFIs

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status
3.1	1	RFI Log	Brandon Jackson (Boyd Jones Construction Company)			Open
Description Review current RFI Log for outstanding items and RFI's that have been closed since last meeting.						
#	Initiated At	Subject				Status
160	10/25/2023	Irrigation Vault/Powerpole near Vault				Open
159	10/25/2023	Glass Stop Location for HM Frames				Open
158	10/25/2023	Brick Shown on Detail 7/A8.11				Open
157	10/24/2023	Floor Finish @ Alcove 148 and 149				Open
156	10/23/2023	HVAC In Preschool Storage #142 and #143				Open
155	10/20/2023	Opening 174.2 Door Hardware				Closed
154	10/18/2023	SPED 125 Oven/Range				Open
153	10/18/2023	Clocks in New Addition				Closed
152	10/16/2023	North Wall of Guidance 127D				Open
151	10/16/2023	Framing Around HMF-100 and HMF-101 @ Gridline 21				Closed
150	10/13/2023	Trane Sensors for the Rooftop Units				Closed
149	10/13/2023	Fire Rated Glass Clarification				Closed
148	10/12/2023	Kitchen Passthrough Cabinet Opening				Open
142	10/3/2023	Exterior Linear Metal Ceiling Details				Closed

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status
3.2	1	Potential RFIs				Open
Description Discuss any potential RFI: Landscaping Along Southside of Gym.						

SUBMITTALS

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status																
4.1	1	Submittal Log				Open																
Description Review Open submittals in Architect's BIC or Contractors BIC																						
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No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status
4.2	1	Submittal Questions				Open
Description Discuss if there are any questions about any products to be submitted.						

CHANGES TO WORK

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status
5.1	1	ASIs, PRs, PCOs, COs				Open
Description Discuss any pertinent ASIs, PRs, PCOs, or COs.						

ADDITIONAL ITEMS NOTED

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status
6.1	1	Miscellaneous Discussion Items				Open
Description *Building Tour with LDNE Staff on 11/01* *Discuss Wood Wall* *Discuss Cladding System Proposed by Metal Panel Contractor*						



Boyd Jones Construction
 950 South 10th Street, Suite 100
 Omaha, Nebraska 68108
 P: (402) 553-1804
 F: (402) 561-7705

Project: 21-047 Lyons-Decatur Northeast School
 400 South 5th Street
 Lyons, Nebraska 68038

O.A.C. Meeting Minutes: Meeting #23

Meeting Date	Nov 9, 2023	Meeting Time	1:00 AM - 3:00 PM Central Time (US & Canada)
Meeting Location	400 South 5th street, Lyons, NE 68038 (Media Center)		
Overview	Bi-Weekly OAC Meeting		
Notes	null		
Attachments			

Scheduled Attendees

Name	Company	Phone Number	Email	Attendance
Scott Brown	Boyd Jones Construction Company	P: (402) 550-1788	sbrown@boydjones.biz	Present
Ty Evangelisti	Boyd Jones Construction Company	P: (402) 553-1804	tyevangelisti@boydjones.biz	Absent
Chris Hartley	Boyd Jones Construction Company	P: (402) 553-1804	chartley@boydjones.biz	Present
Brandon Jackson	Boyd Jones Construction Company	P: (531) 239-0025	bjackson@boydjones.biz	Present
Melinda Lattig	Clark & Enersen, Inc.	P: 402-477-9291	melinda.lattig@clarkenersen.com	Absent
Michael Ripp	Clark & Enersen, Inc.	P: 402-477-9291	michael.ripp@clarkenersen.com	Present
Tim Ripp	Clark & Enersen, Inc.	P: 402-477-9291	tripp@clarkenersen.com	Absent
Hannah Schafers	Clark & Enersen, Inc.	P: 402-477-9291	hannah.schafers@clarkenersen.com	Absent
Lindsey Beaudette	Lyons-Decatur Northeast Schools, aka Burt County School District 11-0020	P: (402) 687-2363	lbeaudette@lyonsdecaturschools.org	Absent
Chad Brehmer	Lyons-Decatur Northeast Schools, aka Burt County School District 11-0020		chadbrehmer@lyonsdecaturschools.org	Absent
Evan Myers	Lyons-Decatur Northeast Schools, aka Burt County School District 11-0020		evanmyers@lyonsdecaturschools.org	Present
Corey Peterson	Lyons-Decatur Northeast Schools, aka Burt County School District 11-0020		coreypetersen@lyonsdecaturschools.org	Present
Weston Swanson	Lyons-Decatur Northeast Schools, aka Burt County School District 11-0020		wswanson@lyonsdecaturschools.org	Absent

Name	Company	Phone Number	Email	Attendance
Brenda Totten	Lyons-Decatur Northeast Schools, aka Burt County School District 11-0020		btotten@lyonsdecaturschools.org	Absent
Jolene Troutman	Lyons-Decatur Northeast Schools, aka Burt County School District 11-0020		jolenetroutman@lyonsdecaturschools.org	Absent

SAFETY AND SITE SECURITY

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status
1.1	1	Safety and Separation				Open
Description Discuss any Owner related or construction related safety items or concerns.						
Official Documented Meeting Minutes No additional items discussed.						

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status
1.2	1	Site Security				Open
Description Discuss any site security concerns.						
Official Documented Meeting Minutes No additional items discussed.						

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status
1.3	1	Hazards				Open
Description Discuss any current hazards on site						
<ul style="list-style-type: none"> Equipment operation 						
ALL SITE VISITORS MUST BE ESCORTED BY A BOYD JONES SUPERVISOR						
Official Documented Meeting Minutes No additional items discussed.						

SCHEDULE AND COORDINATION

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status
2.1	1	3-Week Look-Ahead Schedule	Chris Hartley (Boyd Jones Construction Company)			Open
Description Discuss 3-week look-ahead schedule						

<p>Manhours since last OAC: 3,226 Manhours logged to date: 41,816</p>
<p>Attachments Lyons - Three Week Schedule #3 (11_6_23) (version 1).xlsb.xlsx</p>
<p>Official Documented Meeting Minutes No additional items discussed.</p>

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status
2.2	21	Overall Schedule	Scott Brown (Boyd Jones Construction Company) Chris Hartley (Boyd Jones Construction Company)			Open
<p>Description Discuss any overall schedule concerns</p>						
<p>Official Documented Meeting Minutes No additional items discussed.</p>						

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status
2.3	1	Owner-Furnished Materials or Services				Open
<p>Description Discuss any Owner-Furnished materials or services that are pertinent to the schedule at this time.</p>						
<p>Official Documented Meeting Minutes No additional items discussed.</p>						

RFIs

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status
3.1	1	RFI Log	Brandon Jackson (Boyd Jones Construction Company)			Open
<p>Description Review current RFI Log for outstanding items and RFI's that have been closed since last meeting.</p>						
#	Initiated At	Subject	Status	Ball In Court		
165	11/8/2023	Precast Electrical Rough-Ins	Open	Ripp, Michael; Lattig, Melinda		
164	11/1/2023	ADA Grab Bars in Preschool & Kindergarten Restrooms	Closed			
163	10/30/2023	Smoke Dampers in Restroom 148A	Closed			
162	10/27/2023	Trench Grate Dimensions	Closed			
161	10/27/2023	Landscaping fill at Precast Footings	Closed			
160	10/25/2023	Irrigation Vault/Powerpole near Vault	Open	Ripp, Michael; Lattig, Melinda		

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status
3.2	1	Potential RFIs				Open
Description Discuss any potential RFI:						

SUBMITTALS

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status								
4.1	1	Submittal Log				Open								
Description Review Open submittals in Architect's BIC or Contractors BIC														
<table border="1"> <thead> <tr> <th>Title</th> <th>Type</th> <th>Responsible Contractor</th> <th>Issue Date</th> </tr> </thead> <tbody> <tr> <td>(WD-1/ST-1)</td> <td>Sample</td> <td>Pearson's Painting, Inc.</td> <td>11/09/2023</td> </tr> </tbody> </table>							Title	Type	Responsible Contractor	Issue Date	(WD-1/ST-1)	Sample	Pearson's Painting, Inc.	11/09/2023
Title	Type	Responsible Contractor	Issue Date											
(WD-1/ST-1)	Sample	Pearson's Painting, Inc.	11/09/2023											

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status
4.2	1	Submittal Questions				Open
Description Discuss if there are any questions about any products to be submitted.						

CHANGES TO WORK

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status
5.1	1	ASIs, PRs, PCOs, COs				Open
Description Discuss any pertinent ASIs, PRs, PCOs, or COs.						
Attachments LDNE PCO Log.pdf						

ADDITIONAL ITEMS NOTED

No.	Mtg Origin	Title	Assignment	Due Date	Priority	Status
6.1	1	Miscellaneous Discussion Items				Open
Description *Discuss Cladding System Proposed by Metal Panel Contractor*						

These meeting minutes are believed to be an accurate reflection of those items discussed and the conclusions that were reached during the referenced meeting. Please contact Boyd Jones Construction if there are any discrepancies or questions with the content of these minutes.

October 9, 2023

American Civics Meeting Agenda

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

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*
- TCI Handout (k-7th) 8th-12th curriculum in google drive.
- 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, or 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,*
 - *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 2023-2024, the Board appointed the following four 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: **October 9th** and **November 13th.** *(At least two meetings per year are required.)* The Committee accepted public testimony on the following date: November 13, 2023.

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.

The Board of Education of the Lyons-Decatur School District No. 20 met in regular session on Monday, October 9, 2023, 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: 9/28/23

Lisa Christiansen opened the meeting at 7:30 p.m.

Superintendent Report: The P2T board approved the budget and tax request for 2023-24 with a \$.0098 levy. 5 board members attended the NASB conference in Fremont: Mr. Vlach was honored for his level IX award, Corey for his level IV award, and Jaime for her level III award. Mrs. Wakeley applied for and received a \$2500 grant for Cougar Culture. We met with the representatives from JAG Nebraska/United Way of the Midlands about starting a program at LDNE next school year. There will be four staff members traveling to Washington DC in November as part of the Cultural Connections II grant.

Principal Report: The professional development over the last month included information in the areas of prevent-teach-reinforce, a data retreat, after school programming, autism, HAL, proficiency scales/assessments, and MTSS. The Cougar Branch of First Northeast Bank of Nebraska is open for the year. Fall MAP, Fastbridge and NSCAS tests have been administered. KSB was here to present to students on September 27th about digital citizenship. The new morning walking club is off to a great start with lots of participants and weekly guests. The fall sports seasons are coming to a close with their last games, districts, and state events. Please follow the school website and social media sites for more information about what is happening at LDNE.

The Building and Grounds Committee met for our bi-weekly meetings with Clark & Enerson and Boyd Jones on September 14th and 28th.

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

The next regular board meeting is scheduled for Monday, November 13th at 7:30 p.m.

Lisa Christiansen closed the meeting at 8:36 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, 2023

Cash Balance on September 29, 2023 -651.26

Receipts for October 2023

Burt County	\$ 219,218.03
Other County	\$ 42,585.30
Computers	\$ 100.00
Misc.	\$ 45.00
High Ability Learners	\$ 4,206.00
State Aid	\$ 42,436.00
Interest	\$ 3.87

Total Receipts	\$ 308,594.20
Account Transfers	\$ 140,000.00
Disbursements	\$ 452,202.91

Cash Balance as of October 31, 2023	-4,259.97
Outstanding Checks/deposits	\$ 5,690.34
Ending Bank Balance as of October 31, 2023	\$ 1,430.37

SAVINGS BALANCE	Beginning:	\$ 1,281,873.82	ENDING BALANCE	\$1,145,154.47
-----------------	------------	-----------------	----------------	----------------

Beth Doht
Treasurer

COMBINED ACCOUNT BALANCES
Depreciation, Employee Benefit Fund, Bond, Special Building, and Student Fee
Fund
As of October 31, 2023

DEPRECIATION FUND

Balance \$116,374.20

EMPLOYEE BENEFIT FUND

Balance \$19,529.50

BOND FUND

Balance \$912,646.53

SPECIAL BUILDING FUND

Balance \$1,170,083.70

NE Liquid Assets Balance \$12,775,877.07

STUDENT FEE FUND

Balance \$0

TOTAL OF COMBINED ACCOUNTS \$14,994,511.00

GENERAL REIMBURSEMENT FUND

Checking account \$6,808.80

ACTIVITY FUND

Balance \$93,296.62

Treasurer's Report
LUNCH FUND
At the close of Business October 31, 2023

Cash Balance September 29, 2023	\$56,548.41
Receipts for October	\$31,444.92
Disbursements for October	\$29,094.10
Cash Balance October 31, 2023	\$58,899.21
Ending Bank Balance October 31, 2023	\$58,899.21

Expenditures for November 2023

Payroll	\$ 10,503.27
Accounts Payable	\$ 18,546.22
Total	\$ 29,049.49

Check #	Vendor Name	Invoice	Description	Amount
Checking	1			
Checking	1 Fund: 01 GENERAL FUND			
27519	A/C DEPT BLUE CROSS BLUE SHIELD OF NE	202311010C	BENEFITS	1,116.14
			Vendor Total:	1,116.14
27520	ACCO BRANDS USA LLC	4727648168	LAMINATING ROLLS	86.76
			Vendor Total:	86.76
27521	ADVANCED WATER COMPANY, INC	4149	WATER TREATMENT SERVICE	757.97
			Vendor Total:	757.97
27523	AMAZON CAPITAL SERVICES	17XKHK6GKF6W	HDMI CONVERTER	42.72
			Vendor Total:	42.72
27522	AMAZON	16NK3KCL4R4G	PHONE HANDSET, SUPPLIES	115.01
			Vendor Total:	115.01
27524	AMERICAN LIBRARY ASSOCIATION	20231101ALA	MEMBERSHIP	227.00
			Vendor Total:	227.00
27525	APPEARA	0906179	SUPPLIES	58.96
27525	APPEARA	910413	SUPPLIES	336.40
27525	APPEARA	914639	SUPPLIES	58.96
			Vendor Total:	454.32
27526	CAROLINA BIOLOGICAL SUPPLY CO.	52337996RI	SUPPLIES	98.41
			Vendor Total:	98.41
27527	CHRISTENSEN ELECTRIC LLC	5974	HUDL CAMERA REPAIRS	269.65
			Vendor Total:	269.65
27528	CITY OF LYONS	20231010	UTILITIES	5,906.85
			Vendor Total:	5,906.85
27529	CLASSIC CLEAN CARWASH	20230930CLCL EAN	VAN WASHES	28.00
27529	CLASSIC CLEAN CARWASH	20231031CLCL EAN	VAN WASHES	51.00
			Vendor Total:	79.00
27530	CLEARFLY	INV559299	PHONE SERVICE	130.27
			Vendor Total:	130.27
27531	CNA AUTO SERVICES	68435	EXHAUST FLUID	37.26
27531	CNA AUTO SERVICES	68435-0001	EXHAUST FLUID	37.26
27531	CNA AUTO SERVICES	68436	GRAY VAN SERVICE	69.16
27531	CNA AUTO SERVICES	68436-0001	GRAY VAN SERVICE	69.16
27531	CNA AUTO SERVICES	68452	BUS 15 SERVICE	575.47
27531	CNA AUTO SERVICES	68452-0001	BUS 15 SERVICE	575.47
27531	CNA AUTO SERVICES	68466	BUS 22 EXHAUST FLUID	27.60
27531	CNA AUTO SERVICES	68466-0001	BUS 22 EXHAUST FLUID	27.60
27531	CNA AUTO SERVICES	68486	CHEVY TRUCK WIPER	22.34
27531	CNA AUTO SERVICES	68486-0001	CHEVY PU WIPER	22.34
27531	CNA AUTO SERVICES	68517	DODGE VAN SERVICE	81.33
27531	CNA AUTO SERVICES	68517-0001	DODGE VAN SERVICE	81.33
27531	CNA AUTO SERVICES	68527	WHITE MINI TIRE REPAIR	18.27
27531	CNA AUTO SERVICES	68527-0001	WHITE MINI TIRE REPAIR	18.27
27531	CNA AUTO SERVICES	68616	GRAY VAN SERVICE	103.67
27531	CNA AUTO SERVICES	68625	BATTERY TERMINAL	21.21
27531	CNA AUTO SERVICES	68651	CHEVY TRUCK	67.84
27531	CNA AUTO SERVICES	68652	F150	70.09
27531	CNA AUTO SERVICES	68659	VAN #1 WIPERS	31.58
27532	CNA AUTO SERVICES	68674	BATTERY TERMINAL	4.56
27532	CNA AUTO SERVICES	68676	EXHAUST FLUID	74.52
27532	CNA AUTO SERVICES	68682	RED MINI SERVICE	69.14
27532	CNA AUTO SERVICES	68708	BUS 10 BULB	7.91
27532	CNA AUTO SERVICES	68720	ANTIFREEZE	7.58
27532	CNA AUTO SERVICES	68734	RED MINI - TIRE REPAIR	18.27

Check #	Vendor Name	Invoice	Description	Amount
			Vendor Total:	2,139.23
27533	COMFORT INN	69799698,699	XC ROOMS	318.90
			Vendor Total:	318.90
27534	DIGITAL DOT SYSTEMS, INC.	35079	MACBOOK AIR SCREEN REPAIR	510.00
			Vendor Total:	510.00
27535	EAKES OFFICE SOLUTIONS	8821397-0	STAPLES	195.98
27535	EAKES OFFICE SOLUTIONS	INV495810	EGOLD FAX	38.99
			Vendor Total:	234.97
27536	EDUCATIONAL SERVICE UNIT #2	PD1005-04	MUSIC CADRE	25.00
27536	EDUCATIONAL SERVICE UNIT #2	PD1011-2	ROBOTICS DAY	30.00
27536	EDUCATIONAL SERVICE UNIT #2	SPED 2023-1	SPED SERVICES	54,774.81
27536	EDUCATIONAL SERVICE UNIT #2	TECHSUM2023-5	SUMMER TECH HOURS	2,036.25
			Vendor Total:	56,866.06
27537	EDUCATIONAL SERVICE UNIT #2	INDY 2023-1	BD SERVICES	18,354.30
			Vendor Total:	18,354.30
27538	FAIRFIELD INN OF KEARNEY	434C40001203	SAFETY SUMMIT ROOM-BD	119.95
		3		
27538	FAIRFIELD INN OF KEARNEY	434C40001210	CONF ROOMS	839.70
		2		
			Vendor Total:	959.65
27539	FIRST NATIONAL BANK OF OMAHA	20231031FNBO	SUPPLIES	1,251.00
		PAWS		
			Vendor Total:	1,251.00
27540	FIRST NATIONAL BANK OMAHA	20231031FNBO	SUPPLIES	1,171.22
			Vendor Total:	1,171.22
27541	FRANCISCAN HEALTHCARE	20231031FRAN	PT SERVICES	1,437.25
			Vendor Total:	1,437.25
27542	FRERICHS, CRAIG	20231009FRER	SAFETY VISIT	450.00
			Vendor Total:	450.00
27543	GENERAL REIMBURSEMENT FUND	20231031GENR	STATE XC TRAVEL	30.00
		E		
			Vendor Total:	30.00
27544	GRUNDMAYER, BRASKA	20231020GRUN	STATE XC EXPENSE	29.97
		B		
			Vendor Total:	29.97
27545	HOME DEPOT PRO, THE	768217432	WET CELL BATTERY	882.87
27545	HOME DEPOT PRO, THE	770421410	FLOOR CLEANER	33.62
27545	HOME DEPOT PRO, THE	770655827	LAUNDRY DETERGENT	59.60
27545	HOME DEPOT PRO, THE	770655835	CLEANING SUPPLIES	112.24
			Vendor Total:	1,088.33
27546	HOMETOWN LEASING	20231101HTL	COPIER LEASE	691.87
			Vendor Total:	691.87
27547	J W PEPPER & SONS, INC	365705640-2	MUSIC	207.08
			Vendor Total:	207.08
27548	JENSEN PLUMBING & HEATING	20231024	DRAIN SPRINKLERS	220.00
			Vendor Total:	220.00
27549	KB'S MINI MART, INC.	20230930KBS	GAS/FUEL	5,166.79
			Vendor Total:	5,166.79
27550	KNAAK, BRUCE	20231031KNAA	MILEAGE	56.33
			Vendor Total:	56.33
27551	KSB SCHOOL LAW	15095	LEGAL SERVICES	75.00
			Vendor Total:	75.00
27552	LAB-AIDS INC	159543-2	SHIPPING	64.89
			Vendor Total:	64.89
27553	LIFE TRACK SERVICES	30514	SENIOR EXIT SURVEYS	337.50
			Vendor Total:	337.50
27554	LYONS MIRROR SUN	253454	LEGAL NOTICES	59.31

Check #	Vendor Name	Invoice	Description	Amount
27554	LYONS MIRROR SUN	254652	LEGAL NOTICES	14.09
			Vendor Total:	73.40
27555	LYONS SAVEMORE MARKET	20231031LYSA	SUPPLIES	190.37
		VE		
			Vendor Total:	190.37
27556	MATHESON TRI-GAS, INC	52243027	AG SUPPLIES	440.28
			Vendor Total:	440.28
27557	MENARDS	58911	WATER SOFTENER	562.62
			Vendor Total:	562.62
27558	MILLIGAN-MACE, KATIE	20231013MACE	MILEAGE	235.73
		KAT		
			Vendor Total:	235.73
27559	MOSYLE MANAGER	2369537	DEVICE LICENSES	11.00
			Vendor Total:	11.00
27560	NEBRASKA.GOV	7952426	DRIVERS LIC REQUESTS	512.50
			Vendor Total:	512.50
27561	OMNIFY BENEFITS	705078	FSA FEE	40.00
			Vendor Total:	40.00
27562	ONE SOURCE	2022141619	BACKGROUND CHECKS	185.00
			Vendor Total:	185.00
27563	PICKLED PALETTE LLC	4468	PAWS PROGRAM	1,162.00
			Vendor Total:	1,162.00
27564	PITSCO INC	23000025223	PAWS SUPPLIES	5,983.25
			Vendor Total:	5,983.25
27565	PLUNKETT'S PEST CONTROL	8254043	PEST CONTROL	57.73
27565	PLUNKETT'S PEST CONTROL	8299583	PEST CONTROL	57.73
			Vendor Total:	115.46
27566	QUILL CORPORATION	34885010	TONER	140.99
27566	QUILL CORPORATION	34885606	EXPO MARKERS	30.99
27566	QUILL CORPORATION	35082478	BATTERIES	75.98
			Vendor Total:	247.96
27567	SCHOOL NURSE SUPPLY	976645-IN	SUPPLIES	68.00
			Vendor Total:	68.00
27568	STAPLES BUSINESS ADVANTAGE	35550531723	EXPO MARKERS	50.80
			Vendor Total:	50.80
27569	STEINY'S GENERAL STORE	20231101STEI	SUPPLIES	131.36
		N		
			Vendor Total:	131.36
27570	STERLING	0161500	FORTICARE SUPPORT	362.69
			Vendor Total:	362.69
27571	SWANSON, WESTON	20231031SWAN	TRAVEL EXP	137.75
		WES		
			Vendor Total:	137.75
27572	TIMM, PAUL	20231020TIMM	XC EXPENSES	48.54
			Vendor Total:	48.54
27573	VERIZON WIRELESS	9947072571	JET PACKS	31.04
			Vendor Total:	31.04
27574	VOSS LIGHTING	10216457-00	EMERGENCY LIGHTS	55.76
			Vendor Total:	55.76
			Fund Total:	111,589.95
			Checking Account Total:	111,589.95

Checking

2

Checking 2 Fund: 08 SPECIAL BUILDING FUND

1225	BOYD JONES CONSTRUCTION CO.	20231030BJC	CONSTRUCTION SERVICES	1,125,113.11
			Vendor Total:	1,125,113.11
1226	CERTIFIED TESTING SERVICES, INC.	SC47012	CONSTRUCTION SERVICES	719.00

Check #	Vendor Name	Invoice	Description	Amount
			Vendor Total:	719.00
1227	CLARK & ENERSEN	19	ARCHITECTURE SERVICES	12,771.16
			Vendor Total:	12,771.16
			Fund Total:	1,138,603.27
			Checking Account Total:	1,138,603.27

Checking 6

Checking 6 Fund: 06 SCHOOL LUNCH FUND

9620	CASH-WA DISTRIBUTING	13969944	FOOD	1,368.00
9620	CASH-WA DISTRIBUTING	13977831	FOOD	828.67
9620	CASH-WA DISTRIBUTING	13986276	FOOD	674.29
			Vendor Total:	2,870.96
9621	HALL, CERISA	2730	REFUND	50.00
			Vendor Total:	50.00
9622	HILAND DAIRY FOODS COMPANY LLC	444434-2	FOOD	517.11
9622	HILAND DAIRY FOODS COMPANY LLC	444491	FOOD	297.89
9622	HILAND DAIRY FOODS COMPANY LLC	444542	FOOD	505.68
9622	HILAND DAIRY FOODS COMPANY LLC	444595	FOOD	395.21
9622	HILAND DAIRY FOODS COMPANY LLC	444648	FOOD	486.98
9622	HILAND DAIRY FOODS COMPANY LLC	444702	FOOD	413.59
9622	HILAND DAIRY FOODS COMPANY LLC	444755	FOOD	517.04
9622	HILAND DAIRY FOODS COMPANY LLC	444811	FOOD	394.89
9622	HILAND DAIRY FOODS COMPANY LLC	444863	FOOD	363.61
			Vendor Total:	3,892.00
9623	LYONS SAVEMORE MARKET	HLF11012023	FOOD	1,137.09
			Vendor Total:	1,137.09
9624	NEBRASKA FOOD DIST. CENTER	45120	FOOD	4.70
			Vendor Total:	4.70
9625	SHATTO, BREN	2501	REFUND	11.40
			Vendor Total:	11.40
9626	SYSCO FOOD SERVICES	561165040	FOOD	(812.36)
9626	SYSCO FOOD SERVICES	561254138	FOOD	1,821.70
9626	SYSCO FOOD SERVICES	561266522	FOOD	2,587.00
9626	SYSCO FOOD SERVICES	561279002	FOOD	3,468.55
9626	SYSCO FOOD SERVICES	561283695	FOOD	(174.16)
9626	SYSCO FOOD SERVICES	561291586	FOOD	2,146.16
9626	SYSCO FOOD SERVICES	561303976	FOOD	1,543.18
			Vendor Total:	10,580.07
			Fund Total:	18,546.22
			Checking Account Total:	18,546.22

Checking 7

Checking 7 Fund: 07 BOND FUND

5008	BOK FINANCIAL	LYONSDECG022	BOND PAYMENT	517,481.25
		-2		
5008	BOK FINANCIAL	LYONSDECG22B	BOND PAYMENT	355,071.88
		-2		
			Vendor Total:	872,553.13
			Fund Total:	872,553.13
			Checking Account Total:	872,553.13

Net Payroll	\$ 203,580.41
Employee Deductions	86,454.34
District SS/Medicare	21,852.72
District Health/Life/HSA	69,613.00
District Retirement	<u>26,131.77</u>
PAYROLL	\$ 407,632.24
ACCOUNTS PAYABLE	<u>\$ 111,589.95</u>
TOTAL GENERAL FUND EXPENDITURES	\$ 519,222.19
SPECIAL BUILDING EXPENDITURES	\$1,138,603.27
BOND FUND	\$ 872,553.13
LUNCH FUND	\$ 29,049.49

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

October 30, 2023

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, 2023, 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 2022-2023 school year.
7. We sampled 13 students from the ADVISER report for the year ended August 31, 2023 and traced the days enrolled, present, and absent to the District's information system.
8. Using the same sample of 13 students, we traced the students to their student enrollment files to verify that the student was documented as an enrolled student of the District for the dates claimed in the attendance record.
9. We sampled 46 General Fund disbursements, noting the District's allocation to the school district/building level. The District's allocation for 46 items sampled was appropriate.

Page 2

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

Sincerely,

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

RWA: lmw

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA

FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2023

ROMANS, WIEMER & ASSOCIATES

Certified Public Accountants, P.C.

Steven D. Wiemer, CPA

Gayle D. Steiger, CPA

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(402) 362-5597 • FAX (402) 362-2173

rwacpas@windstream.net

October 25, 2023

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, 2023, 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: lmw

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 - 15
Notes to the Financial Statements	16 - 33
Supplementary and Other Information:	
Schedule A-1 Schedule of Modified Cash Receipts, Disbursements, and Changes in Fund Balance Compared to Budget – General Fund	34
A Schedule of Modified Cash Receipts Compared to Budget – General Fund	35 - 36
B Schedule of Modified Cash Disbursements Compared to Budget – General Fund	37 - 40
C Schedule of Modified Cash Receipts, Disbursements, and Changes in Fund Balance Compared to Budget – Depreciation Fund	41
D Schedule of Modified Cash Receipts, Disbursements, and Changes in Fund Balance Compared to Budget – Employee Benefit Fund	42
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	43

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	44
H Schedule of Modified Cash Receipts, Disbursements, and Changes in Fund Balance Compared to Budget – Bond Fund	45
I Schedule of Modified Cash Receipts, Disbursements, and Changes in Fund Balance Compared to Budget – Special Building Fund	46
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	47
L Schedule of Modified Cash Receipts, Disbursements, and Changes in Fund Balance Compared to Budget – Student Fee Fund	48
M Schedule of Modified Cash Disbursements for Operational Expenses Compared to Budget – General Fund – (Unaudited)	49 - 57
N Schedule of County Treasurers' General Fund – (Unaudited)	58
O Schedule of County Treasurers' Special Building Fund – (Unaudited)	59
P Schedule of County Treasurers' Bond Fund – (Unaudited)	60
 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	61 - 62
Independent Auditor's Report On Compliance For Each Major Program And On Internal Control Over Compliance Required By The Uniform Guidance	63 - 65

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA

TABLE OF CONTENTS

	<u>Page</u>
Schedule Q Schedule of Expenditures of Federal Awards	66 - 67
Notes to the Schedule of Expenditures of Federal Awards	68
R Schedule of Findings and Questioned Costs - Federal Financial Awards	69 - 71
S Schedule of Prior Findings and Questioned Costs	72

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rwacpas@windstream.net

October 25, 2023

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, 2023, 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, 2023, 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.

Supplementary Information

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 and schedule of expenditures of federal awards, as required by Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, 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 and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2023

	<u>Governmental Activities</u>
Assets:	
Cash and Deposits	\$ 17,224,398.63
County Treasurers' Balance	<u>1,175,161.16</u>
Total Assets	<u>\$ 18,399,559.79</u>
 Liabilities	 <u>\$ 0.00</u>
 Net Position:	
Unrestricted	 <u>\$ 18,399,559.79</u>

See Accompanying Notes to the Financial Statements

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2023

	<u>Program Cash Receipts</u>		
	<u>Cash</u> <u>Disbursements</u>	<u>Charges for</u> <u>Services</u>	<u>Operating</u> <u>Grants and</u> <u>Contributions</u>
Governmental Activities:			
Regular Instruction Programs	\$ (1,957,594.04)		
Early Childhood Educational Programs	(115,908.50)		
Special Education Instruction	(807,108.89)		\$ 313,750.00
Guidance Services	(112,097.91)		
Health Services	(14,844.62)		
Psychological Services: SPED School Age	(51,198.75)		
Speech Pathology & Audiology Services: SPED School Age	(46,479.73)		
Speech Pathology & Audiology Services: SPED Ages 3-5	(1,141.42)		
Speech Pathology & Audiology Services: SPED Ages 0-2	(3,554.42)		
Occupational Therapy - Related Services: SPED School Age	(35,778.80)		
Occupational Therapy - Related Services: SPED Ages 3-5	(1,036.79)		
Occupational Therapy - Related Services: SPED Ages 0-2	(369.12)		
Physical Therapy - Related Services: SPED School Age	(12,383.52)		
Physical Therapy - Related Services: SPED 3-5	(628.38)		
Physical Therapy - Related Services: SPED 0-2	(574.77)		
Support Services - Other	(323,793.76)		
Improvement of Instruction	(1,190.00)		
School Improvement	(622.96)		
Instruction and Curriculum Development	(167.68)		
Library/Media Services	(139,793.54)		
Audio-Visual Services	(230.91)		
Instruction-Related Technology	(55,220.51)		
Board of Education	(20,926.33)		
Executive Administration Services	(205,815.97)		
District Legal Services	(6,205.00)		
Office of Principal	(312,570.66)		
Fiscal Services	(105,931.74)		
Purchasing Services	(87,112.38)		
Printing, Publishing & Duplicating Services	(8,981.94)		
Public Information Services	(649.17)		

(Continued)

See Accompanying Notes to the Financial Statements

Net
Disbursements
Receipts and
Changes in
Net Position

\$ (1,957,594.04)
(115,908.50)
(493,358.89)
(112,097.91)
(14,844.62)
(51,198.75)

(46,479.73)

(1,141.42)

(3,554.42)

(35,778.80)

(1,036.79)

(369.12)

(12,383.52)
(628.38)
(574.77)
(323,793.76)
(1,190.00)
(622.96)
(167.68)
(139,793.54)
(230.91)
(55,220.51)
(20,926.33)
(205,815.97)
(6,205.00)
(312,570.66)
(105,931.74)
(87,112.38)
(8,981.94)
(649.17)

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, 2023

	Program Cash Receipts		
	Cash Disbursements	Charges for Services	Operating Grants and Contributions
Governmental Activities: (Continued)			
Personnel Services	\$ (21,584.30)		
Central Services	(2,795.25)		
Operation of Buildings	(179,623.85)		
Maintenance of Buildings	(202,668.85)		
Care & Upkeep of Grounds	(7,202.34)		
Vehicle Operation, Maintenance & Purchasing	(5,562.14)		
Security	(1,439.00)		
Safety	(4,596.97)		
Vehicle Operation/Purchasing - Regular Education	(127,493.85)		
Vehicle Operation/Purchasing - School Age SPED	(48,579.23)		\$ 25,405.00
Vehicle Servicing/Maintenance - Regular Education	(29,981.12)		
Vehicle Servicing/Maintenance - School Age SPED	(4,938.21)	\$ 13,211.28	
State Categorical Programs	(36,015.70)		35,920.00
Federal Programs	(588,275.15)		640,018.73
Other Purchased Services	(730,367.71)		
Student Activities	(194,275.11)	185,833.28	
Summer School	(4,958.00)	4,958.00	
School Nutrition	(269,927.84)	100,389.45	170,228.06
Debt Services	(1,066,310.94)		
Capital Outlay	(7,302,354.03)		
Net Program (Disbursements)	\$(15,258,861.80)	\$ 304,392.01	\$1,185,321.79
Receipts			
General Receipts:			
Local Receipts			
County Receipts			
State Receipts			
Investment Income			
Other			
Total General Receipts			
Changes in Net Position			
Net Position - Beginning			
Net Position - Ending			

See Accompanying Notes to the Financial Statements

	Net Disbursements Receipts and Changes in Net Position
\$	(21,584.30)
	(2,795.25)
	(179,623.85)
	(202,668.85)
	(7,202.34)
	(5,562.14)
	(1,439.00)
	(4,596.97)
	(127,493.85)
	(23,174.23)
	(29,981.12)
	8,273.07
	(95.70)
	51,743.58
	(730,367.71)
	(8,441.83)
	0.00
	689.67
	(1,066,310.94)
	(7,302,354.03)
	<hr/>
\$	(13,769,148.00)
	<hr/>
\$	5,293,206.48
	33,801.02
	593,304.47
	794,640.48
	29,299.79
	<hr/>
\$	6,744,252.24
	<hr/>
\$	(7,024,895.76)
	<hr/>
	25,424,455.55
	<hr/>
\$	18,399,559.79
	<hr/>

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, 2023

	Major Funds		
	General Fund	Special Building Fund	Bond Fund
Receipts:			
Local Receipts	\$ 4,078,540.19	\$ 17,510.90	\$ 1,210,366.67
County Receipts	33,801.02		
State Receipts	811,529.52	86.21	156,763.74
Federal Receipts	640,018.73		
Sales of Meals			
Investment Income	14,617.96	775,392.54	3,394.20
Non-Revenue Receipts	4,299.79		
Total Receipts	\$ 5,582,807.21	\$ 792,989.65	\$ 1,370,524.61
Disbursements:			
Regular Instruction Programs	\$ 1,957,594.04		
Early Childhood Educational Programs	115,908.50		
Special Education Instruction	807,108.89		
Guidance Services	112,097.91		
Health Services	14,844.62		
Psychological Services: SPED School Age	51,198.75		
Speech Pathology & Audiology Services: SPED School Age	46,479.73		
Speech Pathology & Audiology Services: SPED Ages 3-5	1,141.42		
Speech Pathology & Audiology Services: SPED Ages 0-2	3,554.42		
Occupational Therapy - Related Services: SPED School Age	35,778.80		
Occupational Therapy - Related Services: SPED Ages 3-5	1,036.79		
Occupational Therapy - Related Services: SPED Ages 0-2	369.12		
Physical Therapy - Related Services: SPED School Age	12,383.52		
Physical Therapy - Related Services: SPED Ages 3-5	628.38		
Physical Therapy - Related Services: SPED Ages 0-2	574.77		
Support Services - Other	323,793.76		
Improvement of Instruction	1,190.00		
School Improvement	622.96		

(Continued)
See Accompanying Notes to the Financial Statements

Depreciation Fund	Employee Benefit Fund	Activities Fund	Student Fee Fund	School Nutrition Fund	Total Governmental Funds
		\$ 185,833.28	\$ 4,958.00		\$ 5,497,209.04
				\$ 1,403.95	33,801.02
				168,824.11	969,783.42
				100,389.45	808,842.84
\$ 1,235.78		-			100,389.45
25,000.00					794,640.48
					29,299.79
<u>\$ 26,235.78</u>	<u>\$ 0.00</u>	<u>\$ 185,833.28</u>	<u>\$ 4,958.00</u>	<u>\$ 270,617.51</u>	<u>\$ 8,233,966.04</u>
					\$ 1,957,594.04
					115,908.50
					807,108.89
					112,097.91
					14,844.62
					51,198.75
					46,479.73
					1,141.42
					3,554.42
					35,778.80
					1,036.79
					369.12
					12,383.52
					628.38
					574.77
					323,793.76
					1,190.00
					622.96

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, 2023

	Major Funds		
	General Fund	Special Building Fund	Bond Fund
Disbursements: (Continued)			
Instruction and Curriculum Development	\$ 167.68		
Library/Media Services	139,793.54		
Audio-Visual Services	230.91		
Instruction-Related Technology	55,220.51		
Board of Education	20,926.33		
Executive Administration Services	205,815.97		
District Legal Services	6,205.00		
Office of Principal	312,570.66		
Fiscal Services	105,931.74		
Purchasing Services	87,112.38		
Printing, Publishing & Duplicating Services	8,981.94		
Public Information Services	649.17		
Personnel Services	21,584.30		
Central Services	2,795.25		
Operation of Buildings	179,623.85		
Maintenance of Buildings	202,668.85		
Care & Upkeep of Grounds	7,202.34		
Vehicle Operation, Maintenance & Purchasing	5,562.14		
Security	1,439.00		
Safety	4,596.97		
Vehicle Operation & Purchasing - Regular Education	127,493.85		
Vehicle Operation & Purchasing - School Age SPED	48,579.23		
Vehicle Servicing & Maintenance - Regular Education	29,981.12		
Vehicle Servicing & Maintenance - School Age SPED	4,938.21		
State Categorical Programs	36,015.70		
Federal Programs	588,275.15		
Other Purchased Services		\$ 730,367.71	
Student Activities			
Summer School			
School Nutrition			
Debt Services		30,750.00	\$ 1,035,560.94
Capital Outlay		7,279,145.77	
		\$ 8,040,263.48	
Total Disbursements	\$ 5,690,668.17	\$ 8,040,263.48	\$ 1,035,560.94

See Accompanying Notes to the Financial Statements

Depreciation Fund	Employee Benefit Fund	Activities Fund	Student Fee Fund	School Nutrition Fund	Total Governmental Funds
					\$ 167.68
					139,793.54
					230.91
					55,220.51
					20,926.33
					205,815.97
					6,205.00
					312,570.66
					105,931.74
					87,112.38
					8,981.94
					649.17
					21,584.30
					2,795.25
					179,623.85
					202,668.85
					7,202.34
					5,562.14
					1,439.00
					4,596.97
					127,493.85
					48,579.23
					29,981.12
					4,938.21
					36,015.70
					588,275.15
					730,367.71
		\$ 194,275.11			194,275.11
			\$ 4,958.00		4,958.00
				\$ 269,927.84	269,927.84
					1,066,310.94
					7,302,354.03
\$ 23,208.26					
\$ 23,208.26	\$ 0.00	\$ 194,275.11	\$ 4,958.00	\$ 269,927.84	\$15,258,861.80

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, 2023

	Major Funds		
	General Fund	Special Building Fund	Bond Fund
Excess (Deficiency) of Receipts over Disbursements	\$ (107,860.96)	\$ (7,247,273.83)	\$ 334,963.67
Modified Cash Basis Fund Balance - Beginning of Year	1,913,581.26	22,731,438.73	486,791.59
Modified Cash Basis Fund Balance - End of Year	<u>\$ 1,805,720.30</u>	<u>\$ 15,484,164.90</u>	<u>\$ 821,755.26</u>
Assets			
Cash and Deposits	\$ 923,243.68	\$ 15,484,148.12	\$ 529,087.50
County Treasurers' Balance	882,476.62	16.78	292,667.76
Total Assets	<u>\$ 1,805,720.30</u>	<u>\$ 15,484,164.90</u>	<u>\$ 821,755.26</u>
Fund Balances			
Committed			\$ 821,755.26
Assigned		\$ 15,484,164.90	
Unassigned	<u>\$ 1,805,720.30</u>		
Total Fund Balances	<u>\$ 1,805,720.30</u>	<u>\$ 15,484,164.90</u>	<u>\$ 821,755.26</u>

See Accompanying Notes to the Financial Statements

Depreciation Fund	Employee Benefit Fund	Activities Fund	Student Fee Fund	School Nutrition Fund	Total Governmental Funds
\$ 3,027.52	\$ 0.00	\$ (8,441.83)	\$ 0.00	\$ 689.67	\$ (7,024,895.76)
<u>112,989.25</u>	<u>19,529.50</u>	<u>101,490.32</u>	<u>0.00</u>	<u>58,634.90</u>	<u>25,424,455.55</u>
<u>\$ 116,016.77</u>	<u>\$ 19,529.50</u>	<u>\$ 93,048.49</u>	<u>\$ 0.00</u>	<u>\$ 59,324.57</u>	<u>\$18,399,559.79</u>
\$ 116,016.77	\$ 19,529.50	\$ 93,048.49	\$ 0.00	\$ 59,324.57	\$17,224,398.63 1,175,161.16
<u>\$ 116,016.77</u>	<u>\$ 19,529.50</u>	<u>\$ 93,048.49</u>	<u>\$ 0.00</u>	<u>\$ 59,324.57</u>	<u>\$18,399,559.79</u>
\$ 116,016.77	\$ 19,529.50	\$ 93,048.49	\$ 0.00	\$ 59,324.57	\$ 821,755.26 15,772,084.23 1,805,720.30
<u>\$ 116,016.77</u>	<u>\$ 19,529.50</u>	<u>\$ 93,048.49</u>	<u>\$ 0.00</u>	<u>\$ 59,324.57</u>	<u>\$18,399,559.79</u>

See Accompanying Notes to the Financial Statements

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2023

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, 2023

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, 2023

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, 2023

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, 2023

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, 2023, consisted of the following:

	Book Amount	Bank Amount
<u>General Fund</u>		
Cash in Bank – Checking	\$ (14,379.31)	\$ 1,220.93
Cash in Bank – Savings – Lyons	730,034.75	730,034.75
Cash in Bank – Savings – Decatur	193,986.41	193,986.41
Cash in Bank – General Reimbursement	7,111.09	7,111.09
Cash in Bank – Payroll Withholding	6,490.74	6,490.74
<u>Depreciation Fund</u>		
Cash in Bank	50,606.04	50,606.04
Certificates of Deposits	65,410.73	65,410.73
<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, 2023

NOTE 4

Cash and Deposits (Continued)

	Book Amount	Bank Amount
<u>Activities Fund</u>		
Cash in Bank - Checking	\$ 90,621.54	\$ 108,215.59
Cash in Bank - Cougar Branch	2,426.95	2,426.95
<u>School Nutrition Fund</u>		
Cash in Bank	59,324.57	59,359.75
<u>Bond Fund</u>		
Cash in Bank - Checking	155,889.49	155,889.49
Cash in Bank - Saving	373,198.01	373,198.01
<u>Special Building Fund</u>		
Cash in Bank	1,253,276.44	1,260,247.71
Certificates of Deposit	34,730.50	34,730.50
Cash In Bank - NLAF	14,196,141.18	14,196,141.18
<u>Cooperative Fund</u>		
Cash in Bank	0.00	0.00
<u>Student Fee Fund</u>		
Cash in Bank	0.00	0.00
	\$ 17,224,398.63	\$ 17,264,599.37

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, 2023, the School District had bank deposits of \$17,264,599.37. Of which \$3,068,458.19 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 \$14,196,141.18 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, 2023

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, 2023, and are included in the fund balances.

	<u>August 31, 2022</u>	<u>August 31, 2023</u>
<u>General Fund</u>		
Burt County	\$ 828,830.66	\$ 833,216.74
Cuming County	7,585.39	9,170.66
Thurston County	39,834.56	40,092.22
	<u>\$ 876,250.61</u>	<u>\$ 882,476.62</u>
 <u>Special Building Fund</u>		
Burt County	\$ 51,130.18	\$ 16.78
Cuming County	452.96	0.00
Thurston County	2,457.66	0.00
	<u>\$ 54,040.80</u>	<u>\$ 16.78</u>
 <u>Bond Fund</u>		
Burt County	\$ 277,106.87	\$ 0.00
Cuming County	3,042.08	0.00
Thurston County	12,518.81	0.00
	<u>\$ 292,667.16</u>	<u>\$ 0.00</u>

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2023

NOTE 6

Budget Process and Property Taxes

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

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

Public hearings are conducted to obtain taxpayer comments.

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

Total disbursements in each budgetary fund may not legally exceed total appropriation, and appropriations lapse at year end. Any revisions to the budget require Board approval. 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, 2023, was \$0.836841 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, 2022, there were 263 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, (Continued)

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2023

NOTE 7

Retirement Plan (Continued)

Nebraska Community Colleges), are members of the plan.

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

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

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.

(Continued)

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2023

NOTE 7

Retirement Plan (Continued)

For the District's year ended August 31, 2023, the District's total payroll for all employees was \$3,204,623.76. Total covered payroll was \$3,009,104.58. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2021, to June 30, 2022 (and from July 1, 2022 through, August 31, 2023). 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, 2023 was \$297,233.52.

Pension Liabilities

At June 30, 2022 the District had a liability of \$873,714 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, 2022, 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 94.55% funded as of June 30, 2022 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, 2022, the District's proportion was 0.107804 percent, which was an increase of 0.001084 percent from its proportion measured as of June 30, 2021.

For the year ended June 30, 2022, the District's allocated pension expense was \$(3,163).

Actuarial Assumptions

The total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.55 percent
Salary increases, including wage inflation	3.05 – 13.05 percent
Cost-Of-Living Adjustment	Members hired before July 1, 2013: 2.10% 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 (Continued)	7.20 percent

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2023

NOTE 7

Retirement Plan (Continued)

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 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 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'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, 2022 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, 2022, (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, 2023

NOTE 7

Retirement Plan (Continued)

Discount Rate

The discount rate used to measure the Total Pension Liability at June 30, 2022, was 7.2 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 2121.

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 7.2 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 (6.2 percent) or 1-percentage-point higher (8.2 percent) than the current rate:

	<u>Discount rate</u>	<u>District's proportionate Share of net pension liability</u>
1% decrease	6.2%	\$ 3,123,639
Current discount rate	7.2%	\$ 873,714
1% increase	8.2%	\$ (973,200)

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.

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2023

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, 2023, the value of commodities received by the School was \$17,959.87.

NOTE 10

Bonds Payable

General Obligation School Bonds, Series 2022

Issue Date: June 15, 2022

Dates Due: December 15, 2047

Original Issue \$ 7,930,000.00

Amount Redeemed During the Year \$ 0.00

Debt Service Requirements for Remaining
Years as of August 31, 2023 \$ 7,930,000.00

Remaining Payment Schedule:

<u>Date</u>	<u>Principal</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Total</u>
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, 2023

NOTE 10

Bonds Payable (Continued)

<u>Date</u>	<u>Principal</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Total</u>
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, 2023

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	220,000.00	5.250%	5,775.00	225,775.00
	<u>\$ 7,930,000.00</u>		<u>\$ 4,347,531.27</u>	<u>\$ 12,277,531.27</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, 2023	<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>
12/15/23			\$ 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, 2023

NOTE 10

Bonds Payable (Continued)

<u>Date</u>	<u>Principal</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Total</u>
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, 2023

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	1,355,000.00	5.500%	37,262.50	1,392,262.50
	<u>\$13,570,000.00</u>		<u>\$16,415,265.76</u>	<u>\$29,985,265.76</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>
8/31/24	\$ 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	395,000.00	1,014,431.26	1,409,431.26
8/31/29 - 8/31/33	2,295,000.00	4,747,156.30	7,042,156.30
8/31/34 - 8/31/38	2,945,000.00	4,135,390.66	7,080,390.66
8/31/39 - 8/31/43	3,670,000.00	3,403,031.27	7,073,031.27
8/31/44 - 8/31/48	4,685,000.00	2,345,437.50	7,030,437.50
8/31/49 - 8/31/53	6,110,000.00	875,875.00	6,985,875.00
	<u>\$ 21,500,000.00</u>	<u>\$ 20,762,797.03</u>	<u>\$ 42,262,797.03</u>

NOTE 12

Changes in Long-Term Debt

	<u>August 31, 2022</u>	<u>New Debt</u>	<u>Retired Debt</u>	<u>August 31, 2023</u>
Bonds Payable	<u>\$21,500,000.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$21,500,000.00</u>

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2023

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, 2023, the District did not make any transfers.

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCE COMPARED TO BUDGET - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2023

	<u>Actual</u>	<u>Budget Final</u>	<u>Budget Original</u>
Fund Balance, September 1, 2022	\$ 1,913,581.26	\$ 1,448,579.00	\$ 1,448,579.00
Receipts (Schedule A)	5,582,807.21	5,336,520.00	5,336,520.00
	\$ 7,496,388.47	\$ 6,785,099.00	\$ 6,785,099.00
Disbursements (Schedule B)	5,690,668.17	6,011,391.00	5,606,091.00
Fund Balance, August 31, 2023	<u>\$ 1,805,720.30</u>	<u>\$ 773,708.00</u>	<u>\$ 1,179,008.00</u>
Represented by:			
Cash in Bank	\$ 923,243.68		
County Treasurers' Balance, August 31, 2023	<u>882,476.62</u>		
	<u>\$ 1,805,720.30</u>		

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS COMPARED TO BUDGET
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2023

	<u>Actual</u>	<u>Budget Original & Final</u>
<u>1000 Local Receipts</u>		
1100 Local Property Taxes	\$ 3,843,797.99	\$ 4,300,000.00
1115 Carline Tax	1,694.85	2,100.00
1125 Motor Vehicle Taxes	198,365.53	196,000.00
1140 Penalties and Interest on Taxes	6,683.76	9,000.00
1370 Preschool Tuition & Fees	200.00	
1423 Transportation Fees Other Districts (SPED)	13,211.28	2,000.00
1510 Interest	14,617.96	3,000.00
1520 Dividends	90.24	
1740 Student Fees	4,958.00	3,000.00
1911 Local License Fees	2,340.00	2,500.00
1951 Miscellaneous Revenue from Other Schools within the State	73.05	
1955 Postsecondary Receipts	750.00	750.00
1990 Other Local Receipts	6,375.49	3,150.00
	<u>\$ 4,093,158.15</u>	<u>\$ 4,521,500.00</u>
<u>2000 County Receipts</u>		
2110 County Fines and Licenses	\$ 8,986.47	\$ 10,000.00
2210 Educational Service Unit	24,814.55	500.00
	<u>\$ 33,801.02</u>	<u>\$ 10,500.00</u>
<u>3000 State Receipts</u>		
3110 State Aid	\$ 35,770.00	\$ 35,770.00
3120 Special Education Programs	313,750.00	315,000.00
3125 Special Education Transportation	25,405.00	40,000.00
3130 Homestead Exemption	57,234.49	
3131 Property Tax Credit	283,897.00	
3180 Pro-Rate Motor Vehicle	5,550.88	5,000.00
3400 State Apportionment	53,002.15	37,500.00
3535 High Ability Learners	3,782.00	3,500.00
3540 State Early Education	32,138.00	
3990 Other State Receipts	1,000.00	25,000.00
	<u>\$ 811,529.52</u>	<u>\$ 461,770.00</u>

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS COMPARED TO BUDGET
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2023

	Actual	Budget Original & Final
<u>4000 Federal Receipts</u>		
4310 REAP Grant	\$ 27,131.00	\$ 22,000.00
4421 IDEA Part-B (611) ARP -Base & Enrollment Poverty Allocation	10,979.00	
4422 IDEA Preschool (619) ARP - Base/Enrollment Poverty Allocation	950.00	
4423 IDEA Part B ARP Proportionate Share	935.00	
4505 Title I, Part A: ESSA Improving Basic Programs	78,089.00	65,000.00
4509 Title II Part A	13,936.00	
4516 IDEA Preschool (619) Base	3,169.00	
4518 IDEA Part B (611) Base & Enrollment Poverty Allocation	143,414.00	75,000.00
4521 IDEA Part B Proportionate Share	9,181.00	
4525 Federal Vocational & Applied Technology Education	11,392.98	2,000.00
4531 Title IV, Part B ESSA 21st Century Community Learning Centers	76,810.00	50,000.00
4708 Medicaid in Public Schools	1,340.89	500.00
4709 Medicaid Administrative Activities	4,313.86	3,000.00
4988 ARP - ELC Afterschool (ARP ESSER III)	4,806.00	
4997 Elementary & Secondary School Emergency Relief (ESSER II)	12,440.00	
4998 Elementary & Secondary School Emergency Relief (ESSER III)	241,131.00	125,000.00
	<u>\$ 640,018.73</u>	<u>\$ 342,500.00</u>
<u>5000 Non-Revenue Receipts</u>		
5300 Sale of Property	\$ 552.63	\$ 250.00
5301 Insurance Adjustments	3,044.23	
5690 Other Non-Revenue Receipts	702.93	
	<u>\$ 4,299.79</u>	<u>\$ 250.00</u>
Total Receipts	<u>\$ 5,582,807.21</u>	<u>\$ 5,336,520.00</u>

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS COMPARED TO BUDGET -
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2023

	Total	Budget Final
PROGRAMS:		
1100 Regular Instruction Programs	\$ 1,957,594.04	\$ 2,109,049.00
1190 Early Childhood Educational Programs	115,908.50	125,000.00
1200 Special Education Instruction	807,108.89	750,000.00
2120 Guidance Services	112,097.91	110,000.00
2130 Health Services	14,844.62	10,000.00
2141 Psychological Services: SPED School Age	51,198.75	75,000.00
2151 Speech Pathology & Audiology Services: SPED School Age	46,479.73	50,000.00
2152 Speech Pathology & Audiology Services: SPED Ages 3-5	1,141.42	5,000.00
2153 Speech Pathology & Audiology Services: SPED Ages 0-2	3,554.42	5,000.00
2161 Occupational Therapy - Related Services: SPED School Age	35,778.80	42,000.00
2162 Occupational Therapy - Related Services: SPED Ages 3-5	1,036.79	5,000.00
2163 Occupational Therapy - Related Services: SPED Ages 0-2	369.12	1,000.00
2171 Physical Therapy - Related Services: SPED School Age	12,383.52	15,000.00
2172 Physical Therapy - Related Services: SPED Ages 3-5	628.38	1,000.00
2173 Physical Therapy - Related Services: SPED Ages 0-2	574.77	1,000.00
2190 Support Services - Other	323,793.76	250,000.00
2210 Improvement of Instruction	1,190.00	2,000.00
2211 School Improvement	622.96	1,000.00
2212 Instruction and Curriculum Development	167.68	1,000.00
2220 Library/Media Services	139,793.54	154,206.00
2223 Audio-Visual Services	230.91	1,000.00
2230 Instruction-Related Technology	55,220.51	125,000.00
2310 Board of Education	20,926.33	23,340.00
2320 Executive Administration Services	205,815.97	212,000.00
2330 District Legal Services	6,205.00	16,185.00
2410 Office of Principal	312,570.66	350,000.00
2510 Fiscal Services	105,931.74	112,000.00
2520 Purchasing Services	87,112.38	84,000.00
2530 Printing, Publishing & Duplicating Services	8,981.94	8,000.00
2560 Public Information Services	649.17	1,000.00
2570 Personnel Services	21,584.30	5,000.00
2590 Central Services	2,795.25	5,000.00
2610 Operation of Buildings	179,623.85	104,000.00
2620 Maintenance of Buildings	202,668.85	205,000.00
2630 Care & Upkeep of Grounds	7,202.34	8,000.00
2650 Vehicle Operation, Maintenance & Purchasing	5,562.14	24,160.00
2660 Security	1,439.00	1,500.00
2670 Safety	4,596.97	5,000.00
2710 Vehicle Operation & Purchasing - Regular Education	127,493.85	125,394.00
2712 Vehicle Operation & Purchasing - School Age SPED	48,579.23	60,800.00
2730 Vehicle Servicing & Maintenance - Regular Education	29,981.12	20,000.00

(Continued)

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Budget
Original

\$ 2,109,049.00
125,000.00
750,000.00
110,000.00
10,000.00
75,000.00
50,000.00
5,000.00
5,000.00
42,000.00
5,000.00
1,000.00
15,000.00
1,000.00
1,000.00
250,000.00
2,000.00
1,000.00
1,000.00
154,206.00
1,000.00
125,000.00
23,340.00
212,000.00
16,185.00
350,000.00
112,000.00
84,000.00
8,000.00
1,000.00
5,000.00
5,000.00
104,000.00
205,000.00
8,000.00
24,160.00
1,500.00
5,000.00
125,394.00
60,800.00
20,000.00

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, 2023

	<u>Total</u>	<u>Budget Final</u>
<u>PROGRAMS: (Continued)</u>		
2732 Vehicle Servicing & Maintenance - School Age SPED	\$ 4,938.21	\$ 5,000.00
3535 High Ability Learners	3,884.00	4,000.00
3540 State Early Childhood	32,131.70	33,100.00
6200 Title I	77,891.08	75,000.00
6406 IDEA Preschool (619) Base Allocation	1,605.00	1,600.00
6408 IDEA Part B (611) Base & Enrollment Poverty Allocation Birth Through Age Twenty-One	74,323.02	75,000.00
6412 IDEA Part B Proportionate Share	5,542.00	5,757.00
6423 IDEA Part B ARP Proportionate Share	935.00	1,000.00
6700 Federal Vocational & Applied Technology Education	10,392.98	11,000.00
6968 21st Century Grant	54,166.58	55,000.00
6988 ARP Expanded Learning Collaborative Afterschool (ARP ESSER III)	40,067.41	50,000.00
6989 ARP Expanded Learning Collaborative Summer (ARP ESSER III)	24,727.36	50,000.00
6992 REAP	27,131.00	
6997 Elementary & Secondary School Emergency Relief (ESSER II)	2,261.08	50,000.00
6998 Elementary & Secondary School Emergency Relief (ESSER III)	269,232.64	386,300.00
	<u>\$ 5,690,668.17</u>	<u>\$ 6,011,391.00</u>
Total Disbursements		

Budget
Original

\$ 5,000.00
4,000.00
33,100.00
75,000.00
1,600.00

75,000.00
5,757.00
1,000.00
11,000.00
55,000.00

131,000.00

\$ 5,606,091.00

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCE COMPARED TO BUDGET - DEPRECIATION FUND
FOR THE YEAR ENDED AUGUST 31, 2023

	Actual	Budget Original & Final
Fund Balance, September 1, 2022	\$ 112,989.25	\$ 133,840.00
Receipts:		
1510 Interest	\$ 1,235.78	
5200 Allocation from General Fund	25,000.00	\$ 25,000.00
Total Receipts	\$ 26,235.78	\$ 25,000.00
Total Funds Available	\$ 139,225.03	\$ 158,840.00
Disbursements:		
2900-700 Property	\$ 23,208.26	\$ 158,840.00
Fund Balance, August 31, 2023	\$ 116,016.77	\$ 0.00
Represented by:		
Cash in Bank	\$ 116,016.77	

SCHOOL DISTRICT NO. 11-0020LYONS, NEBRASKA

SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
COMPARED TO BUDGET - EMPLOYEE BENEFIT FUND
FOR THE YEAR ENDED AUGUST 31, 2023

	<u>Actual</u>	<u>Budget Original & Final</u>
Fund Balance, September 1, 2022	\$ 19,529.50	\$ 19,529.00
Receipts:		
5200 Allocation from General Fund	\$ 0.00	\$ 0.00
Total Funds Available	\$ 19,529.50	\$ 19,529.00
Disbursements:		
2900-200 Employee Benefits	\$ 0.00	\$ 19,529.00
Fund Balance, August 31, 2023	\$ 19,529.50	\$ 0.00
Represented by:		
Cash in Bank	\$ 19,529.50	

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, 2023

	<u>Actual</u>	<u>Budget Original & Final</u>
Fund Balance, September 1, 2022	\$ 101,490.32	\$ 80,205.00
Receipts:		
1510 Interest		\$ 90.00
1790 Other Activity Income	\$ 185,833.28	114,705.00
Total Receipts	\$ 185,833.28	\$ 114,795.00
Total Funds Available	\$ 287,323.60	\$ 195,000.00
Disbursements:		
2900-610 Supplies	\$ 194,275.11	\$ 195,000.00
Fund Balance, August 31, 2023	\$ 93,048.49	\$ 0.00
Represented by:		
Cash in Bank	\$ 93,048.49	

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 - SCHOOL NUTRITION FUND
FOR THE YEAR ENDED AUGUST 31, 2023

	<u>Actual</u>	<u>Budget Original & Final</u>
Fund Balance, September 1, 2022	\$ 58,634.90	\$ 54,477.00
Receipts:		
1611 Student Lunches	\$ 53,424.20	\$ 80,000.00
1612 Student Breakfast	11,972.70	
1620 Non Reimbursable	34,992.55	
3150 State Reimbursement	1,403.95	2,500.00
4210 Federal Reimbursement	168,824.11	120,000.00
5200 Transfers from General Fund		53,023.00
Total Receipts	<u>\$ 270,617.51</u>	<u>\$ 255,523.00</u>
Total Funds Available	<u>\$ 329,252.41</u>	<u>\$ 310,000.00</u>
Disbursements:		
3100-100 Salaries	\$ 70,508.23	\$ 80,000.00
3100-200 Employee Benefits	51,171.67	50,000.00
3100-610 Supplies	9,167.07	
3100-630 Food	139,080.87	180,000.00
Total Disbursements	<u>\$ 269,927.84</u>	<u>\$ 310,000.00</u>
Fund Balance, August 31, 2023	<u>\$ 59,324.57</u>	<u>\$ 0.00</u>
Represented by:		
Cash in Bank	<u>\$ 59,324.57</u>	

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, 2023

	Actual	Budget Original & Final
Fund Balance, September 1, 2022	\$ 486,791.59	\$ 0.00
Receipts:		
1100 Taxes Levied	\$ 1,210,205.07	\$ 1,476,079.00
1140 Penalties & Interest on Taxes	161.60	
1510 Interest	3,394.20	
3130 Homestead Exemption	26,242.26	
3131 Property Tax Credit	128,723.56	
3180 Pro-rate Motor Vehicle	1,797.92	
	\$ 1,370,524.61	\$ 1,476,079.00
Total Receipts	\$ 1,370,524.61	\$ 1,476,079.00
Total Funds Available	\$ 1,857,316.20	\$ 1,476,079.00
Disbursements:		
5000-831 Principal Payment		\$ 737,945.00
5000-832 Interest Payment	\$ 1,035,160.94	738,134.00
5000-833 Other Debt-Related Costs	400.00	
	\$ 1,035,560.94	\$ 1,476,079.00
Total Disbursements	\$ 1,035,560.94	\$ 1,476,079.00
Fund Balance, August 31, 2023	\$ 821,755.26	\$ 0.00
Represented by:		
Cash in Bank	\$ 529,087.50	
County Treasurers' Balance, August 31, 2023	292,667.76	
	\$ 821,755.26	

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 - SPECIAL BUILDING FUND
FOR THE YEAR ENDED AUGUST 31, 2023

	<u>Actual</u>	<u>Budget Original & Final</u>
Fund Balance, September 1, 2022	\$ 22,731,438.73	\$ 1,238,663.00
Receipts:		
1100 Local Property Taxes	\$ 17,126.91	
1115 Carline		\$ 90.00
1140 Penalties & Interest on Taxes	383.99	
1510 Interest	775,392.54	900.00
3180 Pro-rate Motor Vehicle	86.21	
5100 Sale of Bonds		21,500,000.00
	<hr/>	<hr/>
Total Receipts	\$ 792,989.65	\$ 21,500,990.00
	<hr/>	<hr/>
Total Funds Available	\$ 23,524,428.38	\$ 22,739,653.00
	<hr/>	<hr/>
Disbursements:		
2610-430 Repairs & Maintenance	\$ 10,166.00	
4100-710 Site Acquisition and Improvements	13,534.00	
4200-610 Supplies	1,418.34	
4300-340 Other Professional Services	374,440.11	
4500-340 Other Professional Services	324,979.26	\$ 1,239,653.00
4500-520 Insurance	19,364.00	
4500-720 Buildings	7,233,980.17	21,500,000.00
4600-710 Land Improvements	8,773.90	
4700-720 Buildings	22,857.70	
5000-833 Other Debt-Related Costs	30,750.00	
	<hr/>	<hr/>
Total Disbursements	\$ 8,040,263.48	\$ 22,739,653.00
	<hr/>	<hr/>
Fund Balance, August 31, 2023	\$ 15,484,164.90	\$ 0.00
	<hr/>	<hr/>
Represented by:		
Cash in Bank	\$ 1,288,006.94	
Cash in NLAF	14,196,141.18	
County Treasurers' Balance, August 31, 2023	16.78	
	<hr/>	
	\$ 15,484,164.90	
	<hr/>	

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, 2023

	Actual	Budget Original & Final
Fund Balance, September 1, 2022	\$ 0.00	\$ 264.00
Receipts:		
1990 Other Local Receipts	\$ 0.00	\$ 0.00
Total Funds Available	\$ 0.00	\$ 264.00
Disbursements:		
2190-610 Supplies	\$ 0.00	\$ 264.00
Fund Balance, August 31, 2023	\$ 0.00	\$ 0.00
Represented by:		
Cash in Bank	\$ 0.00	

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, 2023

	<u>Actual</u>	<u>Budget Original & Final</u>
Fund Balance, September 1, 2022	\$ 0.00	\$ 0.00
Receipts:		
1743 Summer School/Night School Fees	\$ 4,958.00	\$ 5,000.00
Total Funds Available	\$ 4,958.00	\$ 5,000.00
Disbursements:		
2190-600 Supplies	\$ 4,958.00	\$ 5,000.00
Fund Balance, August 31, 2023	<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, 2023
(Unaudited)

	Total	Budget Final	Budget Original
<u>1100 Regular Instruction Programs</u>			
Salaries	\$ 1,284,306.55		
Employee Benefits	466,384.25		
Retirement	88,388.44		
Increased Retirement	30,353.03		
Purchased Professional/Technical Services	2,948.08		
Other Property Services	1,790.93		
Supplies	79,311.63		
Other Items	4,111.13		
	<u>\$ 1,957,594.04</u>	<u>\$ 2,109,049.00</u>	<u>\$ 2,109,049.00</u>
<u>1190 Early Childhood Educational Programs</u>			
Salaries	\$ 75,691.31		
Employee Benefits	30,059.07		
Retirement	5,830.34		
Increased Retirement	2,002.19		
Supplies	2,325.59		
	<u>\$ 115,908.50</u>	<u>\$ 125,000.00</u>	<u>\$ 125,000.00</u>
<u>1200 Special Education Instruction</u>			
Salaries	\$ 463,295.41		
Employee Benefits	126,507.76		
Retirement	33,450.25		
Increased Retirement	11,487.04		
Purchased Professional/Technical Services	55,438.25		
Other Property Services	107,251.58		
Supplies	2,753.94		
Other Items	6,924.66		
	<u>\$ 807,108.89</u>	<u>\$ 750,000.00</u>	<u>\$ 750,000.00</u>
<u>2120 Guidance Services</u>			
Salaries	\$ 79,806.86		
Employee Benefits	23,350.58		
Retirement	5,829.01		
Increased Retirement	2,001.71		
Other Property Services	96.00		
Supplies	1,278.75		
Other Items	(265.00)		
	<u>\$ 112,097.91</u>	<u>\$ 110,000.00</u>	<u>\$ 110,000.00</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, 2023
(Unaudited)

	Total	Budget Final	Budget Original
<u>2130 Health Services</u>			
Salaries	\$ 10,570.00		
Employee Benefits	808.61		
Purchased Professional/Technical Services	843.75		
Supplies	2,622.26		
	<u>\$ 14,844.62</u>	<u>\$ 10,000.00</u>	<u>\$ 10,000.00</u>
<u>2141 Psychological Services: SPED School Age</u>			
Other Property Services	\$ 51,198.75	\$ 75,000.00	\$ 75,000.00
<u>2151 Speech Pathology & Audiology Services: SPED School Age</u>			
Other Property Services	\$ 46,479.73	\$ 50,000.00	\$ 50,000.00
<u>2152 Speech Pathology & Audiology Services: SPED Ages 3-5</u>			
Other Property Services	\$ 1,141.42	\$ 5,000.00	\$ 5,000.00
<u>2153 Speech Pathology & Audiology Services: SPED Ages 0-2</u>			
Other Property Services	\$ 3,554.42	\$ 5,000.00	\$ 5,000.00
<u>2161 Occupational Therapy - Related Services: SPED School Age</u>			
Other Property Services	\$ 35,778.80	\$ 42,000.00	\$ 42,000.00
<u>2162 Occupational Therapy - Related Services: SPED Ages 3-5</u>			
Other Property Services	\$ 1,036.79	\$ 5,000.00	\$ 5,000.00
<u>2163 Occupational Therapy - Related Services: SPED Ages 0-2</u>			
Other Property Services	\$ 369.12	\$ 1,000.00	\$ 1,000.00
<u>2171 Physical Therapy - Related Services: SPED School Age</u>			
Purchased Professional/Technical Services	\$ 12,383.52	\$ 15,000.00	\$ 15,000.00
<u>2172 Physical Therapy - Related Services: SPED Ages 3-5</u>			
Purchased Professional/Technical Services	\$ 628.38	\$ 1,000.00	\$ 1,000.00
<u>2173 Physical Therapy - Related Services: SPED Ages 0-2</u>			
Purchased Professional/Technical Services	\$ 574.77	\$ 1,000.00	\$ 1,000.00

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, 2023
(Unaudited)

	Total	Budget Final	Budget Original
<u>2190 Support Services - Other</u>			
Salaries	\$ 183,992.71		
Employee Benefits	47,346.44		
Retirement	11,678.43		
Increased Retirement	4,010.57		
Purchased Professional/Technical Services	1,445.78		
Other Property Services	9,323.04		
Supplies	53,927.09		
Other Items	12,069.70		
	<u>\$ 323,793.76</u>	<u>\$ 250,000.00</u>	<u>\$ 250,000.00</u>
<u>2210 Improvement of Instruction</u>			
Supplies	\$ 1,190.00	\$ 2,000.00	\$ 2,000.00
<u>2211 School Improvement</u>			
Other Items	\$ 622.96	\$ 1,000.00	\$ 1,000.00
<u>2212 Instruction and Curriculum Development</u>			
Salaries	\$ 167.68	\$ 1,000.00	\$ 1,000.00
<u>2220 Library/Media Services</u>			
Salaries	\$ 81,901.41		
Employee Benefits	25,757.42		
Retirement	5,909.46		
Increased Retirement	2,029.33		
Supplies	23,318.92		
Other Items	877.00		
	<u>\$ 139,793.54</u>	<u>\$ 154,206.00</u>	<u>\$ 154,206.00</u>
<u>2223 Audio-Visual Services</u>			
Supplies	\$ 230.91	\$ 1,000.00	\$ 1,000.00
<u>2230 Instruction-Related Technology</u>			
Salaries	\$ 35,887.70		
Employee Benefits	2,728.08		
Retirement	2,638.74		
Increased Retirement	906.17		
Purchased Professional/Technical Services	130.37		
Purchased Property Services	2,492.98		
(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, 2023
(Unaudited)

	Total	Budget Final	Budget Original
<u>2230 Instruction-Related Technology (Continued)</u>			
Other Property Services	\$ 10.00		
Supplies	9,756.13		
Other Items	670.34		
	\$ 55,220.51	\$ 125,000.00	\$ 125,000.00
<u>2310 Board of Education</u>			
Purchased Professional/Technical Services	\$ 7,725.00		
Other Property Services	2,219.57		
Supplies	4,501.00		
Other Items	6,480.76		
	\$ 20,926.33	\$ 23,340.00	\$ 23,340.00
<u>2320 Executive Administration Services</u>			
Salaries	\$ 150,065.34		
Employee Benefits	36,528.80		
Retirement	10,128.70		
Increased Retirement	3,478.22		
Purchased Professional/Technical Services	2,536.75		
Other Property Services	1,309.49		
Supplies	35.30		
Other Items	1,733.37		
	\$ 205,815.97	\$ 212,000.00	\$ 212,000.00
<u>2330 District Legal Services</u>			
Legal Services	\$ 6,205.00	\$ 16,185.00	\$ 16,185.00
<u>2410 Office of Principal</u>			
Salaries	\$ 205,998.51		
Employee Benefits	72,811.11		
Retirement	15,146.64		
Increased Retirement	5,201.46		
Purchased Professional/Technical Services	585.96		
Other Property Services	560.58		
Supplies	11,166.40		
Other Items	1,100.00		
	\$ 312,570.66	\$ 350,000.00	\$ 350,000.00

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, 2023
(Unaudited)

	<u>Total</u>	<u>Budget Final</u>	<u>Budget Original</u>
<u>2510 Fiscal Services</u>			
Salaries	\$ 61,836.33		
Employee Benefits	23,140.64		
Retirement	4,546.76		
Increased Retirement	1,561.42		
Purchased Professional/Technical Services	377.28		
Other Property Services	332.95		
Supplies	13,240.18		
Other Items	896.18		
	<u>\$ 105,931.74</u>	<u>\$ 112,000.00</u>	<u>\$ 112,000.00</u>
<u>2520 Purchasing Services</u>			
Salaries	\$ 44,337.39		
Employee Benefits	21,643.39		
Retirement	3,236.47		
Increased Retirement	1,111.41		
Other Property Services	4,507.55		
Supplies	12,276.17		
	<u>\$ 87,112.38</u>	<u>\$ 84,000.00</u>	<u>\$ 84,000.00</u>
<u>2530 Printing, Publishing & Duplicating Services</u>			
Other Property Services	\$ 8,981.94	\$ 8,000.00	\$ 8,000.00
<u>2560 Public Information Services</u>			
Purchased Professional/Technical Services	\$ 649.17	\$ 1,000.00	\$ 1,000.00
<u>2570 Personnel Services</u>			
Purchased Professional/Technical Services	\$ 20,894.30		
Other Property Services	690.00		
	<u>\$ 21,584.30</u>	<u>\$ 5,000.00</u>	<u>\$ 5,000.00</u>
<u>2590 Central Services</u>			
Purchased Professional/Technical Services	\$ 2,795.25	\$ 5,000.00	\$ 5,000.00

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, 2023
(Unaudited)

	Total	Budget Final	Budget Original
<u>2610 Operation of Buildings</u>			
Purchased Property Services	\$ 16,863.02		
Other Property Services	77,555.00		
Supplies	84,947.83		
Other Items	258.00		
	<u>\$ 179,623.85</u>	<u>\$ 104,000.00</u>	<u>\$ 104,000.00</u>
<u>2620 Maintenance of Buildings</u>			
Salaries	\$ 102,661.92		
Employee Benefits	46,422.63		
Retirement	7,504.90		
Increased Retirement	2,592.25		
Purchased Property Services	13,613.24		
Supplies	29,873.91		
	<u>\$ 202,668.85</u>	<u>\$ 205,000.00</u>	<u>\$ 205,000.00</u>
<u>2630 Care & Upkeep of Grounds</u>			
Purchased Professional/Technical Services	\$ 595.00		
Purchased Property Services	5,660.46		
Supplies	946.88		
	<u>\$ 7,202.34</u>	<u>\$ 8,000.00</u>	<u>\$ 8,000.00</u>
<u>2650 Vehicle Operation, Maintenance & Purchasing</u>			
Purchased Property Services	\$ 3,595.65		
Supplies	1,966.49		
	<u>\$ 5,562.14</u>	<u>\$ 24,160.00</u>	<u>\$ 24,160.00</u>
<u>2660 Security</u>			
Purchased Professional/Technical Services	\$ 750.00		
Purchased Property Services	689.00		
	<u>\$ 1,439.00</u>	<u>\$ 1,500.00</u>	<u>\$ 1,500.00</u>
<u>2670 Safety</u>			
Purchased Professional/Technical Services	\$ 1,926.58		
Purchased Property Services	2,634.52		
Supplies	35.87		
	<u>\$ 4,596.97</u>	<u>\$ 5,000.00</u>	<u>\$ 5,000.00</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, 2023
(Unaudited)

	Total	Budget Final	Budget Original
<u>2710 Vehicle Operation & Purchasing - Regular Education</u>			
Salaries	\$ 54,340.00		
Employee Benefits	4,156.96		
Retirement	2,904.85		
Increased Retirement	997.60		
Purchased Professional/Technical Services	29,161.62		
Supplies	34,957.82		
Other Items	975.00		
	<u>\$ 127,493.85</u>	<u>\$ 125,394.00</u>	<u>\$ 125,394.00</u>
<u>2712 Vehicle Operation & Purchasing - School Age SPED</u>			
Salaries	\$ 28,134.10		
Employee Benefits	2,152.24		
Retirement	1,961.37		
Increased Retirement	673.51		
Purchased Professional/Technical Services	8,140.55		
Other Property Services	268.90		
Supplies	7,248.56		
	<u>\$ 48,579.23</u>	<u>\$ 60,800.00</u>	<u>\$ 60,800.00</u>
<u>2730 Vehicle Servicing & Maintenance - Regular Education</u>			
Purchased Property Services	\$ 29,981.12	\$ 20,000.00	\$ 20,000.00
<u>2732 Vehicle Servicing & Maintenance - School Age SPED</u>			
Purchased Property Services	\$ 4,938.21	\$ 5,000.00	\$ 5,000.00
<u>3535 High Ability Learners</u>			
Other Property Services	\$ 3,737.00		
Other Items	147.00		
	<u>\$ 3,884.00</u>	<u>\$ 4,000.00</u>	<u>\$ 4,000.00</u>
<u>3540 State Early Childhood</u>			
Salaries	\$ 27,299.66		
Employee Benefits	2,633.25		
Retirement	1,636.72		
Increased Retirement	562.07		
	<u>\$ 32,131.70</u>	<u>\$ 33,100.00</u>	<u>\$ 33,100.00</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, 2023
(Unaudited)

	Total	Budget Final	Budget Original
<u>6200 Title I</u>			
Salaries	\$ 41,552.00		
Employee Benefits	27,188.70		
Retirement	3,055.22		
Increased Retirement	1,049.16		
Purchased Professional/Technical Services	3,686.00		
Supplies	1,360.00		
	<u>\$ 77,891.08</u>	<u>\$ 75,000.00</u>	<u>\$ 75,000.00</u>
<u>6406 IDEA Preschool (619) Base Allocation</u>			
Other Property Services	\$ 1,605.00	\$ 1,600.00	\$ 1,600.00
<u>6408 IDEA Part B (611) Base & Enrollment Poverty Allocation</u> <u>Birth Through Age Twenty-One</u>			
Purchased Professional/Technical Services	\$ 3,429.00		
Other Property Services	70,894.02		
	<u>\$ 74,323.02</u>	<u>\$ 75,000.00</u>	<u>\$ 75,000.00</u>
<u>6412 IDEA Part B Proportionate Share</u>			
Other Property Services	\$ 5,542.00	\$ 5,757.00	\$ 5,757.00
<u>6423 IDEA Part B ARP Proportionate Share</u>			
Other Property Services	\$ 935.00	\$ 1,000.00	\$ 1,000.00
<u>6700 Federal Vocational & Applied Technology Education</u>			
Supplies	\$ 3,548.98		
Property	6,844.00		
	<u>\$ 10,392.98</u>	<u>\$ 11,000.00</u>	<u>\$ 11,000.00</u>
<u>6968 21st Century Grant</u>			
Salaries	\$ 41,392.17		
Employee Benefits	4,315.64		
Retirement	2,427.98		
Increased Retirement	650.79		
Purchased Professional/Technical Services	1,500.00		
Other Property Services	145.97		
Other Items	3,734.03		
	<u>\$ 54,166.58</u>	<u>\$ 55,000.00</u>	<u>\$ 55,000.00</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, 2023
(Unaudited)

	Total	Budget Final	Budget Original
6988 ARP Expanded Learning Collaborative Afterschool (ARP ESSERIII)			
Salaries	\$ 15,384.51		
Retirement	452.68		
Increased Retirement	338.49		
Purchased Professional/Technical Services	500.00		
Supplies	20,973.17		
Other Items	2,418.56		
	<u>\$ 40,067.41</u>	<u>\$ 50,000.00</u>	<u>\$ 0.00</u>
6989 ARP Expanded Learning Collaborative Summer (ARP ESSERIII)			
Salaries	\$ 12,222.60		
Employee Benefits	935.02		
Retirement	658.84		
Increased Retirement	226.28		
Supplies	7,387.67		
Other Items	3,296.95		
	<u>\$ 24,727.36</u>	<u>\$ 50,000.00</u>	<u>\$ 0.00</u>
6992 REAP			
Supplies	\$ 27,131.00	\$ 0.00	\$ 0.00
6997 Elementary & Secondary School Emergency Relief (ESSER II)			
Supplies	\$ 2,261.08	\$ 50,000.00	\$ 0.00
6998 Elementary & Secondary School Emergency Relief (ESSER III)			
Salaries	\$ 123,317.68		
Employee Benefits	50,278.90		
Retirement	9,067.32		
Increased Retirement	3,113.81		
Purchased Professional/Technical Services	180.00		
Other Property Services	5,688.75		
Supplies	77,586.18		
	<u>\$ 269,232.64</u>	<u>\$ 386,300.00</u>	<u>\$ 131,000.00</u>
Total Disbursements	<u><u>\$ 5,690,668.17</u></u>	<u><u>\$ 6,011,391.00</u></u>	<u><u>\$ 5,606,091.00</u></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, 2023
(Unaudited)

	Burt County	Cuming County	Thurston County	Total
Fund Balance, September 1, 2022	\$ 828,830.66	\$ 7,585.39	\$ 39,834.56	\$ 876,250.61
Receipts:				
Local Property Taxes	\$ 3,486,540.20	\$ 92,057.46	\$ 265,200.33	\$ 3,843,797.99
Carline Tax	1,694.85			1,694.85
Motor Vehicle Taxes	190,284.97	1,729.61	6,350.95	198,365.53
Penalties & Interest on Taxes	5,021.28	519.00	1,143.48	6,683.76
County Fines and License Fees	8,896.59	58.40	31.48	8,986.47
Homestead Exemption	54,380.35	280.20	2,573.94	57,234.49
Property Tax Credit	257,171.46	7,654.82	19,070.72	283,897.00
Pro-rate Motor Vehicle	4,682.85	220.20	647.83	5,550.88
Total Receipts	\$ 4,008,672.55	\$ 102,519.69	\$ 295,018.73	\$ 4,406,210.97
Total Funds Available	\$ 4,837,503.21	\$ 110,105.08	\$ 334,853.29	\$ 5,282,461.58
Disbursements:				
School Treasurer	\$ 4,004,289.47	\$ 100,934.42	\$ 294,761.07	\$ 4,399,984.96
Fund Balance, August 31, 2023	\$ 833,213.74	\$ 9,170.66	\$ 40,092.22	\$ 882,476.62

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF COUNTY TREASURERS' SPECIAL BUILDING FUND
FOR THE YEAR ENDED AUGUST 31, 2023
(Unaudited)

	Burt County	Cuming County	Thurston County	Total
Fund Balance, September 1, 2022	\$ 51,130.18	\$ 452.96	\$ 2,457.66	\$ 54,040.80
Receipts:				
Local Property Taxes	\$ 12,309.66	\$ 1,249.39	\$ 3,567.86	\$ 17,126.91
Penalties & Interest on Taxes	284.15	32.35	67.49	383.99
Pro-rate Motor Vehicle	77.25	3.43	5.53	86.21
Total Receipts	\$ 12,671.06	\$ 1,285.17	\$ 3,640.88	\$ 17,597.11
Total Funds Available	\$ 63,801.24	\$ 1,738.13	\$ 6,098.54	\$ 71,637.91
Disbursements:				
School Treasurer	\$ 63,784.46	\$ 1,738.13	\$ 6,098.54	\$ 71,621.13
Fund Balance, August 31, 2023	\$ 16.78	\$ 0.00	\$ 0.00	\$ 16.78

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF COUNTY TREASURERS' BOND FUND
FOR THE YEAR ENDED AUGUST 31, 2023
(Unaudited)

	Burt County	Cuming County	Thurston County	Total
Fund Balance, September 1, 2022	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Receipts:				
Local Property Taxes	\$ 1,120,958.61	\$ 22,761.46	\$ 66,485.00	\$ 1,210,205.07
Penalties & Interest on Taxes	143.26	2.82	15.52	161.60
Homestead Exemption	24,931.44	128.64	1,182.18	26,242.26
Property Tax Credit	116,448.72	3,515.80	8,759.04	128,723.56
Pro-rate Motor Vehicle	1,564.87	52.91	180.14	1,797.92
Total Receipts	<u>\$ 1,264,046.90</u>	<u>\$ 26,461.63</u>	<u>\$ 76,621.88</u>	<u>\$ 1,367,130.41</u>
Total Funds Available	<u>\$ 1,264,046.90</u>	<u>\$ 26,461.63</u>	<u>\$ 76,621.88</u>	<u>\$ 1,367,130.41</u>
Disbursements:				
School Treasurer	<u>\$ 986,940.03</u>	<u>\$ 23,419.55</u>	<u>\$ 64,103.07</u>	<u>\$ 1,074,462.65</u>
Fund Balance, August 31, 2023	<u>\$ 277,106.87</u>	<u>\$ 3,042.08</u>	<u>\$ 12,518.81</u>	<u>\$ 292,667.76</u>

ROMANS, WIEMER & ASSOCIATES

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October 25, 2023

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, 2023, 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 25, 2023. 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. We identified certain deficiencies in internal control described in the accompanying schedule of findings and questioned costs as item 2023-001 that we consider to be material weaknesses.

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

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

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 are described in the accompanying schedule of findings and questioned costs. 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 opinions on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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: lmw

ROMANS, WIEMER & ASSOCIATES

Certified Public Accountants, P.C.

Steven D. Wiemer, CPA

Gayle D. Steiger, CPA

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rwacpas@windstream.net

October 25, 2023

Independent Auditor's Report On Compliance For Each Major Program And On Internal Control Over Compliance Required By The Uniform Guidance

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited School District No. 11-0020 of Lyons, Nebraska's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of School District No. 11-0020 of Lyons, Nebraska's major federal programs for the year ended August 31, 2023. School District No. 11-0020 of Lyons, Nebraska's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, School District No. 11-0020 of Lyons, Nebraska complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of School District No. 11-0020 of Lyons, Nebraska and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of School District No. 11-0020 of Lyons, Nebraska's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to School District No. 11-0020 of Lyons, Nebraska's federal programs.

Independent Auditor's Report On Compliance For Each Major Program And On Internal Control Over Compliance Required By the Uniform Guidance

School District No. 11-0020 of Lyons, Nebraska

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on School District No. 11-0020 of Lyons, Nebraska's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about School District No. 11-0020 of Lyons, Nebraska's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 School District No. 11-0020 of Lyons, Nebraska's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of School District No. 11-0020 of Lyons, Nebraska's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of School District No. 11-0020 of Lyons, Nebraska's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Independent Auditor's Report On Compliance For Each Major Program And On Internal Control Over Compliance Required By the Uniform Guidance

School District No. 11-0020 of Lyons, Nebraska

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected and corrected, on a timely basis.

A significant deficiency in internal control over compliance is a deficiency or combination of deficiencies in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-002 to be material weaknesses.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on School District No. 11-0020 of Lyons, Nebraska's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. School District No. 11-0020 of Lyons, Nebraska's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing on internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

RWA: gds

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2023

<u>Federal Grantor/Pass through Grantor/Program Title</u>	<u>Assistance Listing Number</u>	<u>Pass through Entity Identification Number</u>	<u>Federal Disbursements</u>
<u>U. S. Department of Education</u>			
Passed through Programs from Nebraska Department of Education:			
Special Education (IDEA Cluster):			
IDEA Part B (611) Base & Enrollment Poverty Allocation	84.027	Not Available	\$ 74,323.02
IDEA Preschool (619) Base Allocation	84.173	Not Available	1,605.00
IDEA Part B Proportionate Share	84.027	Not Available	5,542.00
IDEA Part B ARP Proportionate Share	84.027	Not Available	<u>935.00</u>
Total Special Education (IDEA Cluster)			\$ 82,405.02
Title IV, Part B ESSA 21st Century Community Learning Centers	84.287	Not Available	54,166.58
Title I	84.010	Not Available	77,891.08
Rural Education Achievement Program	84.358	Not Available	27,131.00
Federal Vocational & Applied Technology Education	84.048	Not Available	10,392.98
Elementary & Secondary School Emergency Relief (ESSER II & III)	84.425	Not Available	<u>336,288.49</u>
Total U. S. Department of Education			<u>\$ 588,275.15</u>
<u>U. S. Department of Health and Human Services</u>			
Passed through Programs from Nebraska Department of Health and Human Services			
Medicaid Administrative Activities	93.778	Not Available	<u>\$ 4,313.86</u>
Total U. S. Department of Health and Human Services			<u>\$ 4,313.86</u>

See Independent Auditor's Report

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2023

<u>Federal Grantor/Pass through Grantor/Program Title</u>	<u>Assistance Listing Number</u>	<u>Pass through Entity Identification Number</u>	<u>Federal Disbursements</u>
<u>U. S. Department of Agriculture</u>			
Passed through Programs from Nebraska Department of Education:			
Child Nutrition Cluster:			
National School Lunch Program	10.555	Not Available	\$ 128,152.80
Summer Food Program	10.559	Not Available	2,326.50
Fresh Fruit and Vegetable Program	10.582	Not Available	4,239.16
School Breakfast Program	10.553	Not Available	<u>34,105.65</u>
Total Child Nutrition Cluster passed through Nebraska Department of Education			\$ 168,824.11
Passed through Programs from Nebraska Department of Social Services:			
Child Nutrition Cluster:			
National School Lunch Program	10.555	Not Available	<u>\$ 17,959.87</u>
Total Child Nutrition Cluster			<u>\$ 186,783.98</u>
Total U. S. Department of Agriculture			<u>\$ 186,783.98</u>
Total Disbursements of Federal Awards			<u><u>\$ 779,372.99</u></u>

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AUGUST 31, 2023

NOTE 1

Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal award activity of School District No. 11-0020 and is presented on the modified cash basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2, U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

NOTE 2

Indirect Costs

School District No. 11-0020 did not elect to use the 10% de minimis indirect cost rate allowed when computing the amounts in the schedule of expenditures of federal awards.

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL FINANCIAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2023

SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the modified cash basis financial statements of School District No. 11-0020 of Lyons, Nebraska.
2. One material weakness disclosed during the audit of the modified cash basis financial statements is reported 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.
3. No instances of noncompliance material to the modified cash basis financial statements of School District No. 11-0020 of Lyons, Nebraska, which would be required to be reported in accordance with Government Auditing Standards were disclosed during the audit.
4. One material weakness in internal control over major federal award programs disclosed during the audit is reported in the Independent Auditor's Report On Compliance For Each Major Program And On Internal Control Over Compliance Required By The Uniform Guidance
5. The auditor's report on compliance for the major federal award programs for School District No. 11-0020 of Lyons, Nebraska, expresses an unqualified opinion on all major federal programs.
6. There was one audit finding relative to the major federal award programs for School District No. 11-0020 of Lyons, Nebraska, to be reported in this schedule.
7. The programs tested as major programs included:
 1. Elementary and Secondary School
Emergency Relief Assistance Listing # 84.425
8. The threshold for distinguishing Type A and B programs was \$750,000.00.
9. School District No. 11-0020 of Lyons, Nebraska, was not determined to be a low-risk auditee.

FINDINGS - FINANCIAL STATEMENTS AUDIT

MATERIAL WEAKNESS

2023-001 Internal Control Structure Design

Condition: Adequate personnel are not available to assign responsibilities in such a
(Continued)

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL FINANCIAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2023

FINDINGS - FINANCIAL STATEMENTS AUDIT (Continued)

way that different employees handle different parts of the same transaction.

Cause: District has limited number of personnel.

Criteria: Internal controls should be in place that provides reasonable assurance that authorization or approval of transactions, recording of transactions, and custody of assets are segregated activities.

Effect: Due to the absence of segregation of duties, the level of risk that errors or irregularities, material in relation to the financial statements, may occur and not be detected within a timely period by the employees, in the normal course of performing their assigned functions, has not been reduced to a relatively low level.

Recommendation: While considering the cost of any benefits derived, activities should be segregated and handled by different employees.

Grantee Response/Corrective Action Plan: The cost of implementing a complete set of controls far outweighs the benefits derived by such. It is not financially feasible to have a complete set of controls.

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT

MATERIAL WEAKNESS

2023-02 Internal Control Structure Design

Program: Elementary and Secondary School
Emergency Relief

Assistance Listing # 84.425

Condition: Adequate personnel are not available to assign responsibilities in such a way that different employees handle different parts of the same transaction.

Cause: District has limited Number of personnel.

Criteria: Internal controls should be in place that provides reasonable assurance that authorization or approval of transactions, recording of transactions, and custody of assets are segregated activities.

Effect: Due to the absence of segregation of duties, the level of risk that errors or irregularities, material in relation to the financial statements, may occur and not be detected within a timely period by the employees, in the normal course of performing
(Continued)

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL FINANCIAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2023

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT

(Continued)

their assigned functions, has not been reduced to a relatively low level.

Recommendation: While considering the cost of any benefits derived, activities should be segregated and handled by different employees.

Questioned Costs: \$0.00

Grantee Response/Corrective Action Plan: The cost of implementing a complete set of controls far outweighs the benefits derived by such. It is not financially feasible to have a complete set of controls.

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF PRIOR FINDINGS AND QUESTIONED COSTS
FEDERAL FINANCIAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2023

FINDINGS - FINANCIAL STATEMENTS AUDIT

MATERIAL WEAKNESS

2022-001 Internal Control Structure Design

Condition: Adequate personnel are not available to assign responsibilities in such a way that different employees handle different parts of the same transaction.

Criteria: Internal controls should be in place that provides reasonable assurance that authorization or approval of transactions, recording of transactions, and custody of assets are segregated activities.

Effect: Due to the absence of segregation of duties, the level of risk that errors or irregularities, material in relation to the financial statements, may occur and not be detected within a timely period by the employees, in the normal course of performing their assigned functions, has not been reduced to a relatively low level.

Recommendation: While considering the cost of any benefits derived, activities should be segregated and handled by different employees.

Current Status: Not corrected due to cost of implementing a complete set of controls.

Lyons-Decatur Education Association

October 26, 2023

Mrs. Lisa Christiansen, President
Lyons-Decatur Northeast Board of Education
District #20
P.O. Box 526
Lyons, NE 68038

Dear Mrs. Christiansen:

The Lyons-Decatur Education Association continues to represent the certified staff employed by District #20. The Association requests that the Lyons-Decatur Northeast Board of Education recognize the Lyons-Decatur Education Association as the exclusive bargaining agent for these staff.

The Lyons-Decatur Education Association further requests that the annual bargaining for the terms of the contract for the school year 2025-26, and if desired by both parties, a two-year agreement including the 2026-27 school year, begin at the earliest mutual date, no later than November 1, 2024.

Please direct your response to the undersigned. Thank you and we look forward to another productive partnership.

Sincerely,

Alexis R. Beavers
President
Lyons-Decatur Education Association

cc: Superintendent Lindsey Beaudette

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, 2023, and expiring on June 30, 2025. References to "contract year" shall mean the period from July 1st through June 30th 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 \$154,645 which shall be paid in 12 equal monthly installments beginning in the month of July 2023. 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.** Single health insurance that is provided to certificated staff through the District's health insurance carrier.
- b. **Dental Insurance.** Single 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 five (25) vacation days for the 2023-2024 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 2023-2024 contract year, the Board shall give the Superintendent the number of days necessary to restore her total to twenty five (25) 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 25 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 her 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 ____ day of _____, 202_.

President, Board of Education

Secretary, Board of Education

Executed by the Superintendent this ____ day of _____, 202_.

Superintendent