

**\*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 11, 2024  
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. 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 2023-2024 Audit.
5. Discussion: Superintendent Evaluation and Contract (December deadline)
6. Future Meeting Dates
7. Adjournment

# NEBRASKA OPEN MEETINGS ACT

**84-1407. Act, how cited.** Sections 84-1407 to 84-1414 shall be known and may be cited as the Open Meetings Act.

**84-1408. Declaration of intent; meetings open to public.** It is hereby declared to be the policy of this state that the formation of public policy is public business and may not be conducted in secret.

Every meeting of a public body shall be open to the public in order that citizens may exercise their democratic privilege of attending and speaking at meetings of public bodies, except as otherwise provided by the Constitution of Nebraska, federal statutes, and the Open Meetings Act.

**84-1409. Terms, defined.** For purposes of the Open Meetings Act, unless the context otherwise requires:

(1)(a) Public body means (i) governing bodies of all political subdivisions of the State of Nebraska, (ii) governing bodies of all agencies, created by the Constitution of Nebraska, statute, or otherwise pursuant to law, of the executive department of the State of Nebraska, (iii) all independent boards, commissions, bureaus, committees, councils, subunits, or any other bodies created by the Constitution of Nebraska, statute, or otherwise pursuant to law, (iv) all study or advisory committees of the executive department of the State of Nebraska whether having continuing existence or appointed as special committees with limited existence, (v) advisory committees of the bodies referred to in subdivisions (i), (ii), and (iii) of this subdivision, and (vi) instrumentalities exercising essentially public functions; and

(b) Public body does not include (i) subcommittees of such bodies unless a quorum of the public body attends a subcommittee meeting or unless such subcommittees are holding hearings, making policy, or taking formal action on behalf of their parent body, except that all meetings of any subcommittee established under section 81-15,175 are subject to the Open Meetings Act, (ii) entities conducting judicial proceedings unless a court or other judicial body is exercising rulemaking authority, deliberating, or deciding upon the issuance of administrative orders, and (iii) the Judicial Resources Commission or subcommittees or subgroups of the commission;

(2) Meeting means all regular, special, or called meetings, formal or informal, of any public body for the purposes of briefing, discussion of public business, formation of tentative policy, or the taking of any action of the public body; and

(3) Virtual conferencing means conducting or participating in a meeting electronically or telephonically with interaction among the participants subject to subsection (2) of section 84-1412.

**84-1410. Closed session; when; purpose; reasons listed; procedure; right to challenge; prohibited acts; chance meetings, conventions, or workshops.**

(1) Any public body may hold a closed session by the affirmative vote of a majority of its voting members if a closed session is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual and if such individual has not requested a public meeting. The subject matter and the reason necessitating the closed session shall be identified in the motion to close. Closed sessions may be held for, but shall not be limited to, such reasons as:

(a) Strategy sessions with respect to collective bargaining, real estate purchases, pending litigation, or litigation which is imminent as evidenced by communication of a claim or threat of litigation to or by the public body;

(b) Discussion regarding deployment of security personnel or devices;

(c) Investigative proceedings regarding allegations of criminal misconduct;

(d) Evaluation of the job performance of a person when necessary to prevent needless injury to the reputation of a person and if such person has not requested a public meeting;

(e) For the Community Trust created under section 81-1801.02, discussion regarding the amounts to be paid to individuals who have suffered from a tragedy of violence or natural disaster; or

(f) For public hospitals, governing board peer review activities, professional review activities, review and discussion of medical staff investigations or disciplinary actions, and any strategy session concerning transactional negotiations with any referral source that is required by federal law to be conducted at arms length.

Nothing in this section shall permit a closed meeting for discussion of the appointment or election of a new member to any public body.

(2) The vote to hold a closed session shall be taken in open session. The entire motion, the vote of each member on the question of holding a closed session, and the time when the closed session commenced and concluded shall be recorded in the minutes. If the motion to close passes, then the presiding officer immediately prior to the closed session shall restate on the record the limitation of the subject matter of the closed session. The public body holding such a closed session shall restrict its consideration of matters during the closed portions to only those purposes set forth in the motion to close as the reason for the closed session. The meeting shall be reconvened in open session before any formal action may be taken. For purposes of this section, formal action shall mean a collective decision or a collective commitment or promise to make a decision on any question, motion, proposal, resolution, order, or ordinance or formation of a position or policy but shall not include negotiating guidance given by members of the public body to legal counsel or other negotiators in closed sessions authorized under subdivision (1) (a) of this section.

(3) Any member of any public body shall have the right to challenge the continuation of a closed session if the member determines that the session has exceeded the reason stated in the original motion to hold a closed session or if the member contends that the closed session is neither clearly necessary for (a) the protection of the public interest or (b) the prevention of needless injury to the reputation of an individual. Such challenge shall be overruled only by a majority vote of the members of the public body. Such challenge and its disposition shall be recorded in the minutes.

(4) Nothing in this section shall be construed to require that any meeting be closed to the public. No person or public body shall fail to invite a portion of its members to a meeting, and no public body shall designate itself a subcommittee of the whole body for the purpose of circumventing the Open Meetings Act. No closed session, informal meeting, chance meeting, social gathering, email, fax, or other electronic communication shall be used for the purpose of circumventing the requirements of the act.

(5) The act does not apply to chance meetings or to attendance at or travel to conventions or workshops of members of a public body at which there is no meeting of the body then intentionally convened, if there is no vote or other action taken regarding any matter over which the public body has supervision, control, jurisdiction, or advisory power.

**84-1411. Meetings of public body; notice; method; contents; when available; right to modify; duties concerning notice; virtual conferencing authorized; requirements; emergency meeting without notice; appearance before public body.**

(1) Until January 1, 2025:

(a) Each public body shall give reasonable advance publicized notice of the time and place of each meeting as provided in this subsection. Such notice shall be transmitted to all members of the public body and to the public.

(b)(i) Except as provided in subdivision (1)(b)(ii) of this section, in the case of a public body described in subdivision (1)(a)(i) of section 84-1409 or such body's advisory committee, such notice shall be published in a newspaper of general circulation within the public body's jurisdiction and, if available, on such newspaper's website.

(ii) In the case of the governing body of a city of the second class or village or such body's advisory committee or the governing body of a rural or suburban fire protection district, such notice shall be published by:

(A) Publication in a newspaper of general circulation within the public body's jurisdiction and, if available, on such newspaper's website; or

(B) Posting written notice in three conspicuous public places in such city, village, or district. Such notice shall be posted in the same three places for each meeting.

(iii) In the case of a public body not described in subdivision (1) (b)(i) or (ii) of this section, such notice shall be given by a method designated by the public body.

(iv) In case of refusal, neglect, or inability of the newspaper to timely publish the notice, the public body shall (A) post such notice on its website, if available, and (B) post such notice in a conspicuous public place in such public body's jurisdiction. The public body shall keep a written record of such posting. The record of such posting shall be evidence that such posting was done as required and shall be sufficient to fulfill the requirement of publication.

(c) In addition to a method of notice required by subdivision (1)(b) (i) or (ii) of this section, such notice may also be provided by any other appropriate method designated by such public body or such advisory committee.

(d) Each public body shall record the methods and dates of such notice in its minutes.

(e) Such notice shall contain an agenda of subjects known at the time of the publicized notice or a statement that the agenda, which shall be kept continually current, shall be readily available for public inspection at the principal office of the public body during normal business hours. Agenda items shall be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting. Except for items of an emergency nature, the agenda shall not be altered later than (i) twenty-four hours before the scheduled commencement of the meeting or (ii) forty-eight hours before the scheduled commencement of a meeting of a city council or village board scheduled outside the corporate limits of the municipality. The public body shall have the right to modify the agenda to include items of an emergency nature only at such public meeting.

(2) Beginning January 1, 2025:

(a) Each public body shall give reasonable advance publicized notice of the time and place of each meeting as provided in this subsection. Such notice shall be transmitted to all members of the public body and to the public.

(b)(i) Except as provided in subdivision (2)(b)(ii) of this section, in the case of a public body described in subdivision (1)(a)(i) of section 84-1409 or such body's advisory committees, such notice shall be given by:

(A)(I) Publication in a newspaper of general circulation within the public body's jurisdiction that is finalized for printing prior to the time and date of the meeting, (II) posting on such newspaper's website, if available, and (III) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers. Such notice shall be placed in the newspaper and on the websites by the newspaper; or

(B)(I) Posting to the newspaper's website, if available, and (II) posting to a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers if no edition of a newspaper of general circulation within the public body's jurisdiction is to be finalized for printing prior to the time and date of the meeting. Such notice shall be placed in the newspaper and on the websites by the newspaper.

(ii) In the case of the governing body of a city of the second class or village, any advisory committee of such governing body, or the governing body of a rural or suburban fire protection district, such notice shall be given by:

(A)(I) Publication in a newspaper of general circulation within the public body's jurisdiction that is finalized for printing prior to the time and date of the meeting, (II) posting on such newspaper's website, if available, and (III) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers. Such notice shall be placed in the newspaper and on the websites by the newspaper;

(B)(I) Posting to the newspaper's website, if available, and (II) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers if no edition of a newspaper of general circulation within the public body's jurisdiction is to be finalized for printing prior to the time and date of the meeting. Such notice shall be placed in the newspaper and on the websites by the newspaper; or

(C)(III) Posting written notice in three conspicuous public places in such city, village, or district. Such notice shall be posted by the public body in the same three places for each meeting.

(iii) In the case of a public body not described in subdivision (2) (b)(i) or (ii) of this section, such notice shall be given by a method designated by the public body.

(iv) In case of refusal, neglect, or inability of the newspaper to publish the notice, the public body shall (A) post such notice on its website, if available, (B) submit a post on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers, and (C) post such notice in a conspicuous public place in such public body's jurisdiction. The public body shall keep a written record of such posting. The record of such posting shall be evidence that such posting was done as required and shall be sufficient to fulfill the requirement of publication.

(3)(a) The following entities may hold a meeting by means of virtual conferencing if the requirements of subdivision (3)(b) of this section are met:

(i) A state agency, state board, state commission, state council, or state committee, or an advisory committee of any such state entity;

(ii) An organization, including the governing body, created under the Interlocal Cooperation Act, the Joint Public Agency Act, or the Municipal Cooperative Financing Act;

(iii) The governing body of a public power district having a chartered territory of more than one county in this state;

(iv) The governing body of a public power and irrigation district having a chartered territory of more than one county in this state;

(v) An educational service unit;

(vi) The Educational Service Unit Coordinating Council;

(vii) An organization, including the governing body, of a risk management pool or its advisory committees organized in accordance with the Intergovernmental Risk Management Act;

(viii) A community college board of governors;

(ix) The Nebraska Brand Committee;

(x) A local public health department;

(xi) A metropolitan utilities district;

(xii) A regional metropolitan transit authority; and

(xiii) A natural resources district.

(b) The requirements for holding a meeting by means of virtual conferencing are as follows:

(i) Reasonable advance publicized notice is given as provided in subsections (1) and (2) of this section, including providing access to a dial-in number or link to the virtual conference;

(ii) In addition to the public's right to participate by virtual conferencing, reasonable arrangements are made to accommodate the public's right to attend at a physical site and participate as provided in section 84-1412, including reasonable seating, in at least one designated site in a building open to the public and identified in the notice, with: At least one member of the entity holding such meeting, or his or her designee, present at each site; a recording of the hearing by audio or visual recording devices; and a reasonable opportunity for input, such as public comment or questions, is provided to at least the same extent as would be provided if virtual conferencing was not used;

(iii) At least one copy of all documents being considered at the meeting is available at any physical site open to the public where individuals may attend the virtual conference. The public body shall also provide links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act; and

(iv) Except as otherwise provided in this subdivision or subsection (4) of section 79-2204, no more than one-half of the meetings of the state entities, advisory committees, boards, councils, organizations, or governing bodies are held by virtual conferencing in a calendar year. In the case of (a) an organization created under the Interlocal Cooperation Act that sells electricity or natural gas, (b) an organization created under the Municipal Cooperative Financing Act, (C) a governing body of a risk management pool and any advisory committee of such governing body, or (D) any advisory committee of any state entity created in response to the Opioid Prevention and Treatment Act, such organization, governing body, or committee may hold more than one-half of its meetings by virtual conferencing if such organization holds at least one meeting each calendar year that is not by virtual conferencing.

(4) Virtual conferencing, emails, faxes, or other electronic communication shall not be used to circumvent any of the public government purposes established in the Open Meetings Act.

(5) The secretary or other designee of each public body shall maintain a list of the news media requesting notification of meetings and shall make reasonable efforts to provide advance notification to them of the time and place of each meeting and the subjects to be discussed at that meeting.

(6) When it is necessary to hold an emergency meeting without reasonable advance public notice, the nature of the emergency shall be stated in the minutes and any formal action taken in such meeting shall pertain only to the emergency. Such emergency meetings may be held by virtual conferencing. The provisions of subsection (5) of this section shall be complied with in conducting emergency meetings. Complete minutes of such emergency meetings specifying the nature of the emergency and any formal action taken at the meeting shall be made available to the public by no later than the end of the next regular business day.

(7) A public body may allow a member of the public or any other witness to appear before the public body by means of virtual conferencing.

(8)(a) Notwithstanding subsections (3) and (6) of this section, if an emergency is declared by the Governor pursuant to the Emergency Management Act as defined in section 81-829.39, a public body the territorial jurisdiction of which is included in the emergency declaration, in whole or in part, may hold a meeting by virtual conferencing during such emergency if the public body gives reasonable advance publicized notice as described in subsections (1) and (2) of this section. The notice shall include information regarding access for the public and news media. In addition to any formal action taken pertaining to the emergency, the public body may hold such meeting for the purpose of briefing, discussion of public business, formation of tentative policy, or the taking of any action by the public body.

(b) The public body shall provide access by providing a dial-in number or a link to the virtual conference. The public body shall also provide links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act. Reasonable arrangements shall be made to accommodate the public's right to hear and speak at the meeting and record the meeting. Subsection (5) of this section shall be complied with in conducting such meetings.

(c) The nature of the emergency shall be stated in the minutes. Complete minutes of such meeting specifying the nature of the emergency and any formal action taken at the meeting shall be made available for inspection as provided in subsection (5) of section

84-1413.

(9) In addition to any other statutory authorization for virtual conferencing, any public body not listed in subdivision (3)(a) of this section may hold a meeting by virtual conferencing if:

(a) The purpose of the virtual meeting is to discuss items that are scheduled to be discussed or acted upon at a subsequent non-virtual open meeting of the public body;

(b) No action is taken by the public body at the virtual meeting; and

(c) The public body complies with subdivisions (3)(b)(i) and (ii) of this section.

**84-1412. Meetings of public body; rights of public; public body; powers and duties.**

(1) Subject to the Open Meetings Act, the public has the right to attend and the right to speak at meetings of public bodies, and all or any part of a meeting of a public body, except for closed sessions called pursuant to section 84-1410, may be videotaped, televised, photographed, broadcast, or recorded by any person in attendance by means of a tape recorder, a camera, video equipment, or any other means of pictorial or sonic reproduction or in writing. Except for closed sessions called pursuant to section 84-1410, a public body shall allow members of the public an opportunity to speak at each meeting.

(2) It shall not be a violation of subsection (1) of this section for any public body to make and enforce reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, televising, photographing, broadcasting, or recording its meetings, including meetings held by virtual conferencing.

(3) No public body shall require members of the public to identify themselves as a condition for admission to the meeting nor shall such body require that the name of any member of the public be placed on the agenda prior to such meeting in order to speak about items on the agenda. The body shall require any member of the public desiring to address the body to identify himself or herself, including an address and the name of any organization represented by such person unless the address requirement is waived to protect the security of the individual.

(4) No public body shall, for the purpose of circumventing the Open Meetings Act, hold a meeting in a place known by the body to be too small to accommodate the anticipated audience.

(5) No public body shall be deemed in violation of this section if it holds its meeting in its traditional meeting place which is located in this state.

(6) No public body shall be deemed in violation of this section if it holds a meeting outside of this state if, but only if:

(a) A member entity of the public body is located outside of this state and the meeting is in that member's jurisdiction;

(b) All out-of-state locations identified in the notice are located within public buildings used by members of the entity or at a place which will accommodate the anticipated audience;

(c) Reasonable arrangements are made to accommodate the public's right to attend, hear, and speak at the meeting, including making virtual conferencing available at an in-state location to members, the public, or the press, if requested twenty-four hours in advance;

(d) No more than twenty-five percent of the public body's meetings in a calendar year are held out-of-state;

(e) Out-of-state meetings are not used to circumvent any of the public government purposes established in the Open Meetings Act; and

(f) The public body publishes notice of the out-of-state meeting at least twenty-one days before the date of the meeting in a legal newspaper of statewide circulation.

(7) Each public body shall, upon request, make a reasonable effort to accommodate the public's right to hear the discussion and testimony presented at a meeting.

(8) Public bodies shall make available at the meeting or the in-state location for virtual conferencing as required by subdivision (6)(c) of this section, for examination and copying by members of the public, at least one copy of all reproducible written material to be discussed at an open meeting, either in paper or electronic form. Public bodies shall make available at least one current copy of the Open Meetings Act posted in the meeting room at a location accessible to members of the public. At the beginning of the meeting, the public shall be informed about the location of the posted information.

**84-1413. Meetings; minutes; roll call vote; secret ballot; when; agenda and minutes; required on website; when.**

(1) Each public body shall keep minutes of all meetings showing the time, place, members present and absent, and the substance of all matters discussed.

(2) Any action taken on any question or motion duly moved and seconded shall be by roll call vote of the public body in open session, and the record shall state how each member voted or if the member was absent or not voting. The requirements of a roll call or viva voce vote shall be satisfied by a public body which utilizes an electronic voting device which allows the yeas and nays of each member of such public body to be readily seen by the public.

(3) The vote to elect leadership within a public body may be taken by secret ballot, but the total number of votes for each candidate shall be recorded in the minutes.

(4) The minutes of all meetings and evidence and documentation received or disclosed in open session shall be public records and open to public inspection during normal business hours.

(5) Minutes shall be written or kept as an electronic record and shall be available for inspection within ten working days or prior to the next convened meeting, whichever occurs earlier, except that cities of the second class and villages may have an additional ten working days if the employee responsible for writing or keeping the minutes is absent due to a serious illness or emergency.

(6) Beginning July 31, 2022, the governing body of a natural resources district, the city council of a city of the metropolitan class, the city council of a city of the primary class, the city council of a city of the first class, the county board of a county with a population greater than twenty-five thousand inhabitants, and the school board of a school district shall make available on such entity's public website the agenda and minutes of any meeting of the governing body. The agenda shall be placed on the website at least twenty-four hours before the meeting of the governing body. Minutes shall be placed on the website at such time as the minutes are available for inspection as provided in subsection (5) of this section. This information shall be available on the public website for at least six months.

**84-1414. Unlawful action by public body; declared void or voidable by district court; when; duty to enforce open meeting laws; citizen's suit; procedure; violations; penalties.**

(1) Any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken in violation of the Open Meetings Act shall be declared void by the district court if the suit is commenced within one hundred twenty days of the meeting of the public body at which the alleged violation occurred. Any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken in substantial violation of the Open Meetings Act shall be voidable by the district court if the suit is commenced more than one hundred twenty days after but within one year of the meeting of the public body in which the alleged violation occurred. A suit to void any final action shall be commenced within one year of the action.

(2) The Attorney General and the county attorney of the county in which the public body ordinarily meets shall enforce the Open Meetings Act.

(3) Any citizen of this state may commence a suit in the district court of the county in which the public body ordinarily meets or in which the plaintiff resides for the purpose of requiring compliance with or preventing violations of the Open Meetings Act, for the purpose of declaring an action of a public body void, or for the purpose of determining the applicability of the act to discussions or decisions of the public body. It shall not be a defense that the citizen attended the meeting and failed to object at such time. The court may order payment of reasonable attorney's fees and court costs to a successful plaintiff in a suit brought under this section.

(4) Any member of a public body who knowingly violates or conspires to violate or who attends or remains at a meeting knowing that the public body is in violation of any provision of the Open Meetings Act shall be guilty of a Class IV misdemeanor for a first offense and a Class III misdemeanor for a second or subsequent offense.

Revised 07/2024

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

Walk Through Conducted on  
September 24, 2024

By  
Craig Frerichs  
September 24, 2024

## Overview

Craig Frerichs completed the annual review of Lyons Decatur Northeast Schools Safety and Security Plan on September 24, 2024. 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 superintendent.
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. Your new addition is absolutely wonderful. With the additional gym and classrooms, it has made for an extremely pleasing environment. When the exterior of the building is finished and the grounds completed it will be such an attractive facility. Your students, staff, and community will be very proud of it for years to come.

Thank you to Mrs. Beaudette for giving me a tour through your building.

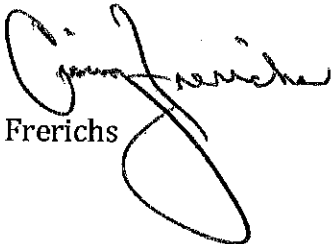
## **Suggestions and Compliments during my visit:**

- Reminder when all classrooms are completed, 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.
- New numbering of your classroom doors on the inside and outside is needed. All exterior doors have been numbered with large numbers that can be seen from a distance.
- Great job documenting inspections of playground, fire extinguishers, fire exit signs etc. I really like the electronic version.
- Stop the Bleed kits are found with every AED.
- You may consider placing crisis buckets in you classrooms.
- Wonderful new locker rooms.
- A quick power lever gas shut off is now found in your science room.
- I like your new double entry into your building. This enables your secretaries to monitor who is coming and going.
- 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.

Your Board of Education along with your community needs to be commended for such a wonderful facility. Along with such a wonderful facility comes the safety and security for your students and staff. Double entry, safe doorways, safe shelter, clean environment, adequate cameras, and training for all. It will be fun to see the finished campus next year!

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

A handwritten signature in black ink, appearing to read "Craig Frerichs", with a large, stylized flourish at the end.

## Rule 10 School Safety Recommendations

School District: Lyons- Decatur Northeast Schools      Date: September 24, 2024

- |   |            |           |
|---|------------|-----------|
| 1. School district has safety committee:  | <u>Yes</u> | No        |
| a. Composition includes representatives from each work department   | <u>Yes</u> | No        |
| b. Composition (includes local law enforcement, fire department, rescue)<br>Have been ask to come but don't come.<br>Representatives for each group are part of the Safety Team.  | <u>Yes</u> | <u>No</u> |
| c. Meetings (Recommended to meet at least quarterly)  | <u>Yes</u> | No        |
| d. Safety committee conducts an annual review of the safety and security plan   | <u>Yes</u> | No        |
| e. External visitation.   | <u>Yes</u> | No        |
| 2. School district has adopted the <b>Standard Response Protocol (SRP)</b> <a href="http://iloveyouguys.org">http://iloveyouguys.org</a>  | <u>Yes</u> | No        |
| 3. The school system has established Standard Response Protocol (SRP) procedures to monitor school Safety and security protocols for off-campus school sponsored events.  | <u>Yes</u> | No        |
| 4. The school system has policies and protocols regarding security and visitor management in alignment With Readiness and Emergency Management of Schools (REMS)  | <u>Yes</u> | No        |
| 5. The school system has developed and implements security and visitor policies and protocols for Specialized areas (pools, gyms, pre-kindergarten, playgrounds, fences, vehicles/buses, vehicle facilities, Bus barns, science labs, sporting venues, cafeterias, kitchens, and classrooms with exterior doors, portables)               | <u>Yes</u> | No        |
| 6. The school system has planned protocols for required drills, including, but not limited to:  |            |           |
| a. Fire Drills  | <u>Yes</u> | No        |
| b. Tornado Drills           (One in the Fall and one in the Spring)   | <u>Yes</u> | No        |
| c. Bus Evacuation Drills<br><i>(The school system shall provide training for the specified employees in the required drill areas<br/>        In compliance with local, state, and federal regulations)</i><br><i>Are there maps in each room indicating where to go for each drill</i>  | <u>Yes</u> | No        |
| 7. The school system has planned protocols for non-required drills, including but not limited to:   |            |           |
| a. HOLD Drills are planned for this year.   | <u>Yes</u> | No        |
| b. SECURE Drills are planned for this year.   | <u>Yes</u> | No        |
| c. LOCKDOWN Drills (multiple sites) Are planned for this year.  | <u>Yes</u> | No        |
| d. EVACUATE Drills are planned for this year.   | <u>Yes</u> | No        |
| e. SHELTER Drills are planned for this year.  | <u>Yes</u> | No        |
| f. <b>Reunification – Have practiced with Staff in the Fall of 2023.</b>  | <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 ( <b>THREAT ASSESSMENT</b> )<br><b>Have had level I training and are involved with the Safe2Help initiative Fall od 2023.</b> | Yes        | <u>NO</u> |
| 11. All school employees wear picture ID's  | Yes        | <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 (New entrance with ne addition.	<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 (Wonderful)	<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 need 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

School LDNE Date: 9/24/24

EOP has last been updated. Spring 2024  
Safety and Security team meet quarterly. ✓-yes  
Narcan is available and has been approved by the board of education. N/A  
Epipen is available and up to date. ✓-yes  
Suicide awareness policy is up to date. ✓-yes  
School has Stop The Bleed Kits. ✓-yes  
Staff has had training on CPR. ✓-yes  
Staff has had training on AEDs. ✓-yes  
Last attended Treat Assessment Training. Fall 2023  
988 Suicide and Crisis Hotline is posted throughout the school. yes  
See Something Say Something posters are posted. yes  
Safe2Help has been implemented by your district. yes  
School district provided dating violence training to staff. yes  
Behavioral intervention training is provided to all administrators, teachers, and other staff starting with the 2026-2027. In process - Esu 2  
SRP Drills are all taking place each year. yes  
Last Re-Unification drill. w/ staff - Fall 2023  
Bus evacuation Drills have taken place. yes - 8/15/23  
Tornado Drills take place twice each year. yes - Fall 2024  
Fire Drills take place monthly each year. yes  
Playground is inspected on a regular basis. yes  
Fire Extinguishers are inspected yearly. yes

Leinley Beaudette  
Administrator

Boys Basketball	Head Coach	Weston Swanson
	Assistant Coach	Aaron Zeller
JH Boys Basketball	Head Coach	Aaron Zeller
	Assistant Coach	Steve Hosch
Girls Basketball	Head Coach	Bruce Knaak
	Assistant Coach	Kevin Anderson
	Assistant Coach	Lexie Ronnfeldt
JH Girls Basektball	Head Coach	Robin Burton
	Assistant Coach	Steve Hosch
HS Boys and Girls Wrestling	Head Coach	Ryan Miller
	Assistant Coach	Tom King
	Assistant Coach	Rachel Altiz
	Assistant Coach	Adam James
JH Wrestling	Head Coach	Adam James
	Assistant Coach	Tonya Erickson



## Lyons-Decatur Northeast Schools

400 S. 5<sup>th</sup> Street PO Box 526

Lyons, NE 68038-0526

Phone Number: 402-687-2363

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### Superintendent Board Report November 11, 2024

1. Attached you will find our 2024-25 Rule 10 Safety visit report.
2. I would like to discuss a facility open house.
3. The 2024-25 winter coaching list is attached.
4. The EHA board of directors approved an overall rate increase of 5.49% for the 2025-26 school year.
5. The 2025 bill review sign up sheet is being passed around.

*Bill Review: Evan is scheduled for December.*

Suggested List of Motions

November 11, 2024

(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 \_\_\_\_\_  
approve the 2023-2024 audit.  
Roll Call: Aye: \_\_\_\_\_ Nay: \_\_\_\_\_
  
4. Discussion: Superintendent Evaluation and Contract (December deadline).
  
5. \_\_\_\_\_ adjourned the meeting at \_\_\_\_\_ P.M.

**Board of Education Report Form  
Ending Form**

**Year: 2024-2025**

**Sport/Organization: Football**

**Coach/Sponsor: Ryan Miller**

**Number Out: 31**

**Letterman: 31 Due to making playoffs**

**Class Breakdown:**

**Seniors: 11**

**Juniors: 4**

**Sophomores: 7**

**Freshman: 9**

**Season Record: Varsity- 4-5 Made playoffs      Junior Varsity- 1-5**

**Strengths of the team:**

Big physical team, veteran leadership. Our size was a big strength and having two running backs over 1,000 yards. We were conditioned well and strong. Knowledge of the play book was good. Offense last year our offense was what won us our two games and defense caused us to lose. Our offense another year under the same system improved. We scored 354 points this season compared to 189 points last season. Depth was also a strength. We were fortunate to be able to rotate and start many players and did not have to have a lot of guys start two ways.

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

Coming into the season we knew tackling and defense in general was our weakness. Right away to start the season we did tackling drills 5 different stations everyday for a month, and then we did it 2 times a week. This really helped us. Defensively we simplified the play book and moved our athletes to positions that better fit the team. We created 11 interceptions and recovered 7 fumbles. Last year we only had two interceptions and 2 fumble recoveries. We also had 20 plus sacks this season last year we had 7. Last year we allowed 370 points this year we brought it down to 317. Agility we have been very straight line fast but we have lacked in changing direction and being able to open our hips. We did various agility drills this season after tackling drills to help us improve in this front. Football IQ is a weakness we meet more often for film and go over multiple situations trying to raise it.

# Principal Report - November 2024 Board Meeting

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

Secondary Fall Music Program.....	Tuesday, November 5
Veterans Day Program-----	Monday, November 11
2:00 Early Dismissal, Inservice-----	Wednesday, November 13
Winter Sport Practice Begins-----	Monday, November 18
2:00 Early Dismissal, Thanksgiving-----	Wednesday, November 27
No School, Thanksgiving Break-----	November 28-December 1
District One- Act-----	Tuesday, December 3
2:00 Early Dismissal, Inservice-----	Wednesday, December 6
Elementary Winter Music Program.....	Monday, December 9
Semester Finals-----	December 18th and 19
Incentive Day-----	Friday December 20th

## **B. Professional Development**

- **Oct 23rd-** All Staff attended a presentation by ESU2 on Universal Design for Learning
- **Oct 23rd-** Mr. Swanson and Mrs. Totten attended the Education Fair at Wayne State College
- **Nov 1st -** All Staff attended a presentation by ESU2 on Universal Design for Learning and worked on designing plans for their next unit of instruction. Elementary teachers also met in their committee groups and had a couple hours of work time in their classrooms.

## **C. Elementary and Secondary Activities:**

- On Wednesday, October 23rd, students played games within their cougar culture groups.
- 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 November 5th - the K-12th grade students had the opportunity to cast a vote for the presidential candidate during their lunch period.
- On November 6th - the 4th-6th graders attended a hockey game in Sioux City.
- -----of 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 5th- The JH attended the Lifeskills Sportsmanship Pep Rally in Lincoln. They got to meet many of the Nebraska athletes as well as watch the Nebraska Women's basketball game.
- Believers and Achievers Award- Congratulations to our own Kennedy Blevins as being selected to be one of the 48 state winners of the Believers and Achievers Award from Currency and the NSAA.

- Alexander Timm and Miriel Brokaw were local winners of this award as well.
- EHC Choir-
  - Miriel Brokaw, Kassi Simonsen, Katharine Tolle, Kayleigh Anderson, maxine Davis, Jada Hall, Jalynn Redding, Braxton Watson
- All State Music-
  - Miriel Brokaw has been selected to perform at the Nebraska All-State Chorus in Lincoln on November 22nd @ 4:30pm. Miriel is also one of the top 2 students with the highest scores in our region, for Soprano 1, giving her the opportunity to audition for a solo in one of the concert pieces!
- Alexander Timm was selected by Nebraska to be a delegate at the Global Youth Institute-World Food Prize.
  
- The following activity reports are attached:
  - HS Football / JH
  - High School Volleyball / JH
  - High School XC / JH

October 14, 2024

American Civics Meeting Agenda

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

Supt: Lindsey Beaudette

Principals: Weston Swanson, Brenda Totten

- 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.*
  - **8th grade purchased a new U.S. History Resource this school year**
  - *The curriculum review cycle for Social Studies will be in 2026-27.*
- 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-10th and 11th grade write papers in Mr. Burton's classes on multiple different topics.*
- 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 - Library/Media Specialist presents lessons*
    - *High School - Lesson Plans*
  - Abraham Lincoln's birthday
    - *Elementary - 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 2024-2025, 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 14th** and **November 11th.** *(At least two meetings per year are required.)* The Committee accepted public testimony on the following date: November 11, 2024.

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 14, 2024, in the Media Center. 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 media center wall.

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

Posted Date: 10/3/24

Lisa Christiansen opened the meeting at 7:32 p.m.

Superintendent Report: The P2T meeting was held on 9/16/24, we currently have 10 students attending and the levy was set at \$.008580. Evan, Jim, Jolene, Leah and Lindsey attended the NASB area meeting in Fremont where they were honored for during the Awards of Achievement program. The new electronic device policy implementation is going well. We have had 13 students who have had a device confiscated, 11 in August and 2 in September. Engagement and socializing have been better. The financial literacy report was presented to the board. The final construction walk thru is scheduled for 10/24/24.

Principal Report: Professional development this month focused on special education, behavior training, assessment, data, and curriculum. There are a variety of activities happening – please check the website and social media sites for the latest happenings.

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

It was moved by Corey Petersen, seconded by Chad Brehmer, to approve the 2024-25 tax request resolution. Roll Call. Archer: Aye, Bacon: Aye, Brehmer: Aye, Christiansen: Aye, Miller: Aye, Myers: Aye, Petersen: Aye, Troutman: Aye, Vlach: Aye  
Aye: 9, Nay: 0

It was moved by James Vlach, seconded by Jaime Bacon, to approve board policy update 5055 Enrollment in Kindergarten. Roll Call. Archer: Aye, Bacon: Aye, Brehmer: Aye, Christiansen: Aye, Miller: Aye, Myers: Aye, Petersen: Aye, Troutman: Aye, Vlach: Aye  
Aye: 9, Nay: 0

It was moved by Jolene Troutman, seconded by Evan Myers, Approve the sale and disposal of excess tangible personal property. 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 11th at 7:30 p.m.

Lisa Christiansen closed the meeting at 8:02 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.

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Secretary, Board of Education

ATTEST:

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President, Board of Education

## Treasurer's Report

At the close of business October 31, 2024

Cash Balance on September 30, 2024 -79,937.83

### Receipts for October 2024

Burt County	\$ 203,141.85
Other County	\$ 31,489.53
Computers	\$ 24.00
State of NE - NEBMAC	\$ 660.21
State of NE - ESSRS III	\$ 51,902.00
PK Tuiton	\$ 400.00
State of NE - IDEA	\$ 83,788.00
State of NE - State Aid	\$ 46,898.00
MISC	\$ 185.00
Interest	\$3.35

Total Receipts \$ 418,491.94

Account Transfers \$ 170,000.00

Disbursements \$ 509,589.59

Cash Balance as of October 31, 2024 -1,035.48

Outstanding Checks/deposits \$ 2,537.06

Ending Bank Balance as of October 31, 2024 \$ 1,501.58

SAVINGS BALANCE Beginning: \$ 1,741,291.82 ENDING BALANCE \$1,574,952.78

Beth Doht

Treasurer

**COMBINED ACCOUNT BALANCES**  
**Depreciation, Employee Benefit Fund, Bond, Special Building, and Student Fee**  
**Fund**  
**As of October 31, 2024**

**DEPRECIATION FUND**

Balance \$120,022.29

**EMPLOYEE BENEFIT FUND**

Balance \$19,087.75

**BOND FUND**

Balance \$972,427.99

**SPECIAL BUILDING FUND**

Balance \$1,218,758.01

NE Liquid Assets Balance \$2,782,326.54

**STUDENT FEE FUND**

Balance 0

**TOTAL OF COMBINED ACCOUNTS \$5,112,622.58**

**GENERAL REIMBURSEMENT FUND**

Checking account \$6,866.80

**ACTIVITY FUND**

Balance \$114,166.41

**Treasurer's Report**  
**LUNCH FUND**  
**At the close of Business October 31, 2024**

Cash Balance September 30, 2024	\$74,367.39
Receipts for October 2024	\$14,504.01
Disbursements for October 2024	\$36,613.00
Cash Balance October 31, 2024	\$52,258.40
Outstanding Checks	\$ 563.51
Outstanding Deposits	\$ 552.90
Ending Bank Balance October 31, 2024	\$52,247.79
November 2024 Expenditures	\$ 25,654.78
November 2024 Payroll	\$ 10,650.90
Total	\$ 36,305.68

Check #	Vendor Name	Invoice	Description	Amount
Checking	1			
Checking	1 Fund: 01 GENERAL FUND			
28320	A/C DEPT BLUE CROSS BLUE SHIELD OF NE	20241101	BURTON-HEALTH INS	1,138.35
			Vendor Total:	1,138.35
28321	AMAZON CAPITAL SERVICES	13X7-6XD7-3W6T	CABLES	15.30
28321	AMAZON CAPITAL SERVICES	14K6-41MH-61R7	STEP UP SUPPLIES	111.44
28321	AMAZON CAPITAL SERVICES	17JK-C7N6-DTTF	PRINTER INK-AG	450.00
28321	AMAZON CAPITAL SERVICES	19XV-DRQ6-4TL4	CABLES	96.29
28321	AMAZON CAPITAL SERVICES	1DGM-Y147-3HQ6	PK3 SUPPLIES-STEP UP GRANT	323.35
28321	AMAZON CAPITAL SERVICES	1DJ3-TKV3-7HCN	SCREEN CLEANING KIT	50.67
28321	AMAZON CAPITAL SERVICES	1GCV-R747-1DQG	CLASSROOM FLAGS	131.77
28321	AMAZON CAPITAL SERVICES	1KP3-R3JT-16JR	PAWS SUPPLIES	237.86
28321	AMAZON CAPITAL SERVICES	1L36-GWDX-6WTG	PHONE EXTENSIONS CABLES	35.61
28321	AMAZON CAPITAL SERVICES	1L94-TQ9K-CH1T	ART SUPPLIES	17.54
28321	AMAZON CAPITAL SERVICES	1LFW-6W4W-FH7F	ROLLING HAMPERS	88.99
28321	AMAZON CAPITAL SERVICES	1LGW-1FHR-DMF4	LAMINATING SHEETS/POST ITS	62.23
28321	AMAZON CAPITAL SERVICES	1LGW-1FHR-KMTP	CLOCKS	206.82
28321	AMAZON CAPITAL SERVICES	1M69-DKDY-CJHL	CLOCKS	145.19
28321	AMAZON CAPITAL SERVICES	1N4Q-N4KW-CMGG	DOORBELL	12.56
28321	AMAZON CAPITAL SERVICES	1NQF-FD4Y-3H9M	CLEANING PADS	48.99
28321	AMAZON CAPITAL SERVICES	1P93-KMXR-6MYR	MAVALUS TAPE	59.76
28321	AMAZON CAPITAL SERVICES	1PWW-JX46-64YC	OFFICE SUPPLIES	67.27
28321	AMAZON CAPITAL SERVICES	1R7C-DCRY-KF6Q	TIMERS-PK3	63.72
28322	AMAZON CAPITAL SERVICES	1YKH-GXLY-D1RQ	SEAT BELT KIT	17.99
			Vendor Total:	2,243.35
28323	APPEARA	1018180	SUPPLIES	400.85
28323	APPEARA	1022411	SUPPLIES	327.68
			Vendor Total:	728.53
28324	APPLE INC	MA84265398	APPLE TV	447.00
			Vendor Total:	447.00
28325	ASI	198176	FINAL PAYMENT	25.00
			Vendor Total:	25.00
28326	BEAUDETTE, LINDSEY	20241031BEAU	TRAVEL EXP/SUPPLIES	595.16
			Vendor Total:	595.16
28327	BURGETT, SCOTTIE	1076	CPR CLASS	1,050.00
			Vendor Total:	1,050.00
28328	CDW-G	AB17X5F	PRINTER INK-SEAGREN	202.76
			Vendor Total:	202.76
28329	CITY OF LYONS	20241010CITY	UTILITIES	4,936.18
			Vendor Total:	4,936.18
28330	CLARK, JEFFREY	20241031	LOWES-EQUIPMENT	128.98

Check #	Vendor Name	Invoice	Description	Amount
			Vendor Total:	128.98
28331	CLASSIC CLEAN CARWASH	20241031CLCL EAN	VAN WASHES	35.00
			Vendor Total:	35.00
28332	CLEARFLY	INV657781	PHONE SERVICE	131.18
			Vendor Total:	131.18
28333	CNA AUTO SERVICES	70615	SILVER MINI TIRES	1,219.24
28333	CNA AUTO SERVICES	70637	GRAY VAN SERVICE	115.61
28333	CNA AUTO SERVICES	70687	VAN #2 TIRES, SHOCKS	1,753.94
28333	CNA AUTO SERVICES	70694	VAN #1 LIC PLATE LIGHT	77.07
28333	CNA AUTO SERVICES	70711	DI FLUID	82.80
28333	CNA AUTO SERVICES	70765	DIFLUID	110.40
28333	CNA AUTO SERVICES	70767	VAN 3 HEADLIGHT	83.99
28333	CNA AUTO SERVICES	70813	VAN 4 SERVICE	144.48
			Vendor Total:	3,587.53
28334	DAS STATE ACCTG-CENTRAL FINANCE	1450610	ERATE	2,154.82
			Vendor Total:	2,154.82
28335	DOHT, ELIZABETH	20241031DOHT	MILEAGE	121.94
			Vendor Total:	121.94
28336	EDUCATIONAL SERVICE UNIT #2	1268	MUSIC CADRE-MS	25.00
28336	EDUCATIONAL SERVICE UNIT #2	1276	ART CADRE	25.00
28336	EDUCATIONAL SERVICE UNIT #2	SPED 2024-1	SPED SERVICES	63,091.62
			Vendor Total:	63,141.62
28337	EDUCATIONAL SERVICE UNIT #2	INDY 2024-1	INDY SERVICES	17,422.71
			Vendor Total:	17,422.71
28338	EDUCATIONAL SERVICE UNIT #3	EM14881	SPED TRAINING	60.00
			Vendor Total:	60.00
28339	FIRST NATIONAL BANK OMAHA	20241031FNBO GF	SUPPLIES, SUBSCRIPTION, APPS, TRAVEL EXP	636.85
			Vendor Total:	636.85
28340	FLINN SCIENTIFIC INC	3012831	SCIENCE SUPPLIES	883.50
			Vendor Total:	883.50
28341	FRANCISCAN OAKLAND CLINIC	20241004LSIM O	BUS PHYSICAL	145.00
			Vendor Total:	145.00
28342	FRERICHS, CRAIG	20240924FRER CRA	SAFETY AND SECURITY VISIT	450.00
			Vendor Total:	450.00
28343	GENERAL REIMBURSEMENT FUND	20241031GENR EIMB	LAND JUDGING MEALS	40.00
			Vendor Total:	40.00
28344	HDSUPPLY FACILITIES MAINTENANCE, LTD	828083949	TRASH LINERS	292.70
28344	HDSUPPLY FACILITIES MAINTENANCE, LTD	828083956	CLEANING SUPPLIES	45.84
28344	HDSUPPLY FACILITIES MAINTENANCE, LTD	828860080	FILTERS	789.67
28344	HDSUPPLY FACILITIES MAINTENANCE, LTD	830587820	FILTER COVER	40.30
28344	HDSUPPLY FACILITIES MAINTENANCE, LTD	830587838	ACCESS BRUSH COVER	16.40
28344	HDSUPPLY FACILITIES MAINTENANCE, LTD	830587846	CLEANING SUPPLIES	218.50
28344	HDSUPPLY FACILITIES MAINTENANCE, LTD	830834529	FILTERS	217.80
			Vendor Total:	1,621.21
28345	HIRERIGHT LLC	P1246995	DRUG SCREENS	77.10
			Vendor Total:	77.10
28346	HOLIDAY INN EXPRESS-KEARNEY	43547	21ST CENTURY CONF	398.00

Check #	Vendor Name	Invoice	Description	Amount
			Vendor Total:	398.00
28347	HOMETOWN LEASING	20241101HOME TOWN	COPIER LEASE	691.87
			Vendor Total:	691.87
28348	HUSKERLAND PREP C/O JENSEN PUBLISHING	20241101HUSK PREP	SUBSCRIPTION	35.00
			Vendor Total:	35.00
28349	HUSKERS ILLUSTRATED	20241101HUSK ER	SUBSCRIPTION	64.95
			Vendor Total:	64.95
28350	KB'S MINI MART, INC.	20241031KBS	GAS/FUEL	4,105.34
			Vendor Total:	4,105.34
28351	KNAAK, BRUCE	20241031KNAA	MILEAGE	608.36
			Vendor Total:	608.36
28352	LAKESHORE LEARNING MATERIALS	152027093024	STEP UP GRANT PK	328.84
			Vendor Total:	328.84
28353	LITERACY RESOURCES, LLC	365388	PK CURRICULUM	169.00
			Vendor Total:	169.00
28354	LORENSEN LUMBER & GRAIN	109079	SUPPLIES	9.66
			Vendor Total:	9.66
28355	LYONS MIRROR SUN	276732	NOTICES	59.99
28355	LYONS MIRROR SUN	276947	LEGAL NOTICES	14.09
			Vendor Total:	74.08
28356	LYONS SAVEMORE MARKET	20241101SAVE	SUPPLIES	190.18
			Vendor Total:	190.18
28357	MATHESON TRI-GAS, INC	30491587	AG SUPPLIES	1,538.21
28357	MATHESON TRI-GAS, INC	30491588	AG SUPPLIES	79.80
28357	MATHESON TRI-GAS, INC	30491589	AG SUPPLIES	98.70
28357	MATHESON TRI-GAS, INC	30521887	AG SUPPLIES	212.03
28357	MATHESON TRI-GAS, INC	52418520	AG SUPPLIES	580.40
			Vendor Total:	2,509.14
28358	MENARDS	80185	WATER HEATER	279.00
			Vendor Total:	279.00
28359	MY CENTRAL SUPPLY	4862	PAPER TOWELS	179.95
28359	MY CENTRAL SUPPLY	4933	CUSTODIAL SUPPLIES	588.13
			Vendor Total:	768.08
28360	N A S B	51874	STATE CONF	361.00
			Vendor Total:	361.00
28361	NATIONAL ASSOC FOR ACADEMIES OF SCIENCE	E1985	2025 NAAS-AJAS CONF	475.00
			Vendor Total:	475.00
28362	NEBRASKA.GOV	8683730	DRIVERS LIC CHECKS	7.50
			Vendor Total:	7.50
28363	NORFOLK DAILY NEWS	20241101NDNE WS	SUBSCRIPTION	195.00
			Vendor Total:	195.00
28364	OMNIFY BENEFITS	1059768	FSA FEE	40.00
			Vendor Total:	40.00
28365	ONE SOURCE	2022165992	BACKGROUND CHECK	111.00
			Vendor Total:	111.00
28366	PITNEY BOWES INC	20241101POST AGE	POSTAGE	200.00
			Vendor Total:	200.00
28367	PLUNKETT'S PEST CONTROL	8847170	PEST CONTROL	60.04
			Vendor Total:	60.04
28368	POSTMASTER-LYONS	20241031POST MASTER	PERMIT FEE	350.00
28368	POSTMASTER-LYONS	20241101PO	PO BOX RENT	432.00

Check #	Vendor Name	Invoice	Description	Amount
			Vendor Total:	782.00
28369	PRIORITY COMMUNICATIONS & SOLUTIONS, INC	6500	HANDSETS/CORDS	195.00
			Vendor Total:	195.00
28370	QUAVER ED	52224-1	ELEM MUSIC	2,400.00
			Vendor Total:	2,400.00
28371	QUILL CORPORATION	41258057	SUPPLIES	539.96
			Vendor Total:	539.96
28372	RAY'S MIDBELL MUSIC	10843439	TUBA REPAIR	185.55
28380	RAY'S MIDBELL MUSIC	10849103	ALTO SAX REPAIR	312.68
28380	RAY'S MIDBELL MUSIC	10856343	EUPHONIUM REPAIR	122.58
			Vendor Total:	620.81
28373	SCHOOL NURSE SUPPLY	1026785-IN	NURSE SUPPLIES	133.49
			Vendor Total:	133.49
28374	SCHULER, KIPP	20241021SCHU KIP	COACHES CLINIC	100.00
			Vendor Total:	100.00
28375	STEINY'S GENERAL STORE	20241101STEI N	SUPPLIES	796.67
			Vendor Total:	796.67
28376	TIME MANAGEMENT SYSTEMS, INC	321736	OCT OVERAGE	13.00
			Vendor Total:	13.00
28377	VERIZON WIRELESS	9976512862- 0001	JET PACKS	135.18
			Vendor Total:	135.18
28378	WEST POINT NEWS	275355	HELP WANTED ADS	485.98
			Vendor Total:	485.98
28379	WINNELSON	412271 01	SUPPLIES	79.59
			Vendor Total:	79.59
			Fund Total:	119,966.49
			Checking Account Total:	119,966.49

Checking

2

Checking	Fund: 08	SPECIAL BUILDING FUND	Amount	
1324	BOYD JONES CONSTRUCTION CO.	20241031BJC	CONSTRUCTION SERVICES	126,195.64
			Vendor Total:	126,195.64
1325	BREHMER MFG. CO.	23225	SCOREBOARD POSTS	1,640.00
			Vendor Total:	1,640.00
1326	CHRISTENSEN ELECTRIC LLC	6606	PARKING LOT LIGHTS	17,071.57
			Vendor Total:	17,071.57
1327	CLARK & ENERSEN	31	ARCHITECTURE SERVICES	12,885.26
			Vendor Total:	12,885.26
1328	EPCO LTD, INC.	2461501	TACK BOARDS-PK	1,088.00
			Vendor Total:	1,088.00
1329	FIRST NATIONAL BANK OMAHA	20241031FNBO GF	SUPPLIES, SUBSCRIPTION, APPS, TRAVEL EXP	393.41
			Vendor Total:	393.41
1330	MEDCO SUPPLY COMPANY	IN98148088	TRAINER AREA SUPPLIES	1,357.93
1330	MEDCO SUPPLY COMPANY	IN98156703	TRAINER AREA SUPPLIES	48.15
			Vendor Total:	1,406.08
1331	MENARDS	79376	AG STORAGE	1,599.96
			Vendor Total:	1,599.96
1336	MIDWEST STORAGE SOLUTIONS, INC	10202	LIBRARY CHANGE ORDER	3,954.93
			Vendor Total:	3,954.93
1332	MY CENTRAL SUPPLY	4694-01	6895.93	6,895.93
			Vendor Total:	6,895.93
1333	PRIORITY COMMUNICATIONS & SOLUTIONS, INC	6541	PHONE SET UP	1,953.75
			Vendor Total:	1,953.75

Check #	Vendor Name	Invoice	Description	Amount
1334	SCHOOL SPECIALTY SUPPLY INC	208135006889	DRY ERASE ACT BOARD	62.38
				Vendor Total: 62.38
1335	VETICK, PAT	809	LIGHT POLE FOUNDATIONS	8,500.00
				Vendor Total: 8,500.00
				Fund Total: 183,646.91
				Checking Account Total: 183,646.91

Checking 6  
 Checking 6 Fund: 06 SCHOOL LUNCH FUND

9749	AMAZON CAPITAL SERVICES	1h3q-C333-HV1J	supplies	325.22
9749	AMAZON CAPITAL SERVICES	1KP1-6N39-4JL9	food	16.25
				Vendor Total: 341.47
9750	CASH-WA DISTRIBUTING	14366371	food	363.00
9750	CASH-WA DISTRIBUTING	14366372	food	123.24
9750	CASH-WA DISTRIBUTING	14366373	food	87.90
9750	CASH-WA DISTRIBUTING	14375393	food	264.41
9750	CASH-WA DISTRIBUTING	14383585	food	191.07
9750	CASH-WA DISTRIBUTING	14383587	food	87.90
9750	CASH-WA DISTRIBUTING	14391612	food	1,101.94
9750	CASH-WA DISTRIBUTING	14391613	food	359.00
9750	CASH-WA DISTRIBUTING	14391614	food	167.66
9750	CASH-WA DISTRIBUTING	14396526	food	205.80
9750	CASH-WA DISTRIBUTING	14399768	food	439.67
9750	CASH-WA DISTRIBUTING	14399769	food	778.27
9750	CASH-WA DISTRIBUTING	CM3721574	food	(78.02)
9750	CASH-WA DISTRIBUTING	S14372972	food	143.70
9750	CASH-WA DISTRIBUTING	S14380588	food	297.00
9750	CASH-WA DISTRIBUTING	S14388846	food	192.00
				Vendor Total: 4,724.54
9751	HILAND DAIRY FOODS COMPANY LLC	0440405	food	175.88
9751	HILAND DAIRY FOODS COMPANY LLC	0440461	food	529.11
9751	HILAND DAIRY FOODS COMPANY LLC	0440503	food	466.21
9751	HILAND DAIRY FOODS COMPANY LLC	0440560	food	521.56
9751	HILAND DAIRY FOODS COMPANY LLC	0440618	food	356.00
9751	HILAND DAIRY FOODS COMPANY LLC	0440683	food	509.94
9751	HILAND DAIRY FOODS COMPANY LLC	0440736	food	510.09
9751	HILAND DAIRY FOODS COMPANY LLC	0440796	food	385.00
9751	HILAND DAIRY FOODS COMPANY LLC	0440859	food	290.21
				Vendor Total: 3,744.00
9752	LYONS SAVEMORE MARKET	11072024HLF	food	1,056.19
				Vendor Total: 1,056.19
9753	RAPIDS	I2022878	supplies	1,237.17
9753	RAPIDS	I2022878A	supplies	82.20
9753	RAPIDS	I2022878B	supplies	15.84
9753	RAPIDS	I2022878C	supplies	25.62
				Vendor Total: 1,360.83
9754	SYSCO FOOD SERVICES	561922241	food	3,592.91
9754	SYSCO FOOD SERVICES	561922243	food	100.34
9754	SYSCO FOOD SERVICES	561934479-0001	food	33.68
9754	SYSCO FOOD SERVICES	561934480	food	3,440.54
9754	SYSCO FOOD SERVICES	561946417	food	3,534.02
9754	SYSCO FOOD SERVICES	561959029	food	3,726.26
				Vendor Total: 14,427.75
				Fund Total: 25,654.78
				Checking Account Total: 25,654.78

11/07/2024 12:16 PM

Posted - All; Batch Description AP CHECKS NOV 2024-0001, AP CHKS 11/11/24-2

User ID: BRD

<u>Check #</u>	<u>Vendor Name</u>	<u>Invoice</u>	<u>Description</u>	<u>Amount</u>
Checking		7		
Checking		Fund: 07	BOND FUND	
	5010 BOK FINANCIAL	20241215BOK	BOND PAYMENT	879,428.13
			Vendor Total:	879,428.13
			Fund Total:	879,428.13
			Checking Account Total:	879,428.13

Net Payroll	204,423.32
Employee Deductions	89,954.30
District SS/Medicare	22,095.81
District Health/Life/HSA	67,084.88
District Retirement	<u>27,657.06</u>
PAYROLL	\$ 411,215.37
ACCOUNTS PAYABLE	<u>\$ 119,966.49</u>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$531,181.86</b>
SPECIAL BUILDING EXPENDITURES	\$183,646.91
BOND FUND	\$879,428.13
LUNCH FUND	\$ 36,305.68

---

Secretary, Board of Education

ATTEST:

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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

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(402) 362-5597 • FAX (402) 362-2173

rwacpas@windstream.net

October 25, 2024

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, 2024, 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 2023-2024 school year.
7. We sampled 13 students from the ADVISER report for the year ended August 31, 2024 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](mailto:rwacpas@windstream.net).

Sincerely,

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

RWA: kae

SCHOOL DISTRICT NO. 11-0020  
LYONS, NEBRASKA

FINANCIAL STATEMENTS  
FOR THE YEAR ENDED AUGUST 31, 2024

# **ROMANS, WIEMER & ASSOCIATES**

*Certified Public Accountants, P.C.*

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

October 25, 2024

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, 2024, 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: Imw

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

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

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SCHOOL DISTRICT NO. 11-0020  
LYONS, NEBRASKA

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# **ROMANS, WIEMER & ASSOCIATES**

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---

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rwacpas@windstream.net

October 25, 2024

## 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, 2024, 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, 2024, 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

Independent Auditor's Report

School District No. 11-0020, Lyons, Nebraska

misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 25, 2024, on our consideration of School District No. 11-0020 of Lyons, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of School District No. 11-0020 of Lyons, Nebraska's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering School District No. 11-0020 of Lyons, Nebraska's internal control over financial reporting and compliance.

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

RWA: lmw

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**STATEMENT OF NET POSITION - MODIFIED CASH BASIS**  
**FOR THE YEAR ENDED AUGUST 31, 2024**

	Governmental Activities
Assets:	
Cash and Deposits	\$ 6,597,704.32
County Treasurers' Balance	1,280,285.38
Total Assets	\$ 7,877,989.70
 Liabilities	 \$ 0.00
 Net Position:	
Unrestricted	\$ 7,877,989.70

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, 2024**

	<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	\$ (2,210,952.92)		
Early Childhood Educational Programs	(163,779.78)		
Special Education Instruction	(820,360.31)		\$ 720,950.00
Special Education Instructional Programs - Ages 0-2	(0.01)		
Guidance Services	(116,780.08)		
Health Services	(12,092.85)		
Psychological Services: SPED School Age	(45,810.00)		
Psychological Services: SPED Ages 3-5	(44,004.64)		
Speech Pathology & Audiology Services: SPED Ages 3-5	(370.88)		
Speech Pathology & Audiology Services: SPED Ages 0-2	(215.98)		
Occupational Therapy - Related Services: SPED School Age	(33,415.98)		
Occupational Therapy - Related Services: SPED Ages 0-2	(645.83)		
Physical Therapy - Related Services: SPED School Age	(9,592.81)		
Physical Therapy - Related Services: SPED Ages 3-5	(118.93)		
Support Services - Other	(300,394.34)		
School Improvement	(390.00)		
Instructional Staff Training	(443.80)		
Library/Media Services	(133,747.74)		
Instruction-Related Technology	(57,688.10)		
Academic Student Assessment	(32.00)		
Board of Education	(13,599.04)		
Executive Administration Services	(213,245.54)		
District Legal Services	(3,957.00)		
Office of Principal	(332,283.50)		
Fiscal Services	(117,901.48)		
Purchasing Services	(84,487.15)		
Printing, Publishing & Duplicating Services	(9,075.56)		
Personnel Services	(27,634.00)		
Central Services	(3,642.25)		
(Continued)			

See Accompanying Notes to the Financial Statements

Net  
Disbursements  
Receipts and  
Changes in  
Net Position

---

\$ (2,210,952.92)  
(163,779.78)  
(99,410.31)  
(0.01)  
(116,780.08)  
(12,092.85)  
(45,810.00)  
(44,004.64)  
  
(370.88)  
  
(215.98)  
  
(33,415.98)  
  
(645.83)  
  
(9,592.81)  
  
(118.93)  
(300,394.34)  
(390.00)  
(443.80)  
(133,747.74)  
(57,688.10)  
(32.00)  
(13,599.04)  
(213,245.54)  
(3,957.00)  
(332,283.50)  
(117,901.48)  
(84,487.15)  
(9,075.56)  
(27,634.00)  
(3,642.25)

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS**  
**FOR THE YEAR ENDED AUGUST 31, 2024**

	Program Cash Receipts		
	Cash Disbursements	Charges for Services	Operating Grants and Contributions
Governmental Activities: (Continued)			
Operation of Buildings	\$ (197,634.03)		
Maintenance of Buildings	(253,607.95)		
Care & Upkeep of Grounds	(1,371.89)		
Vehicle Operation, Maintenance & Purchasing	(4,868.07)		
Security	(1,871.85)		
Safety	(6,213.43)		
Vehicle Operation & Purchasing - Regular Education	(121,247.12)		
Vehicle Operation & Purchasing - School Age SPED	(57,056.04)		\$ 42,813.00
Vehicle Servicing & Maintenance - Regular Education	(30,010.82)		
Vehicle Servicing & Maintenance - School Age SPED	(3,228.44)	\$ 7,150.24	
State Categorical Programs	(10,328.07)		11,706.00
Federal Programs	(513,904.28)		176,127.08
Other Purchased Services	(260,561.25)		
Student Activities	(175,496.42)	195,549.11	
Summer School	(4,865.00)	4,865.00	
Employee Benefits	(441.75)		
School Nutrition	(251,119.48)	102,610.75	173,392.30
Debt Services	(1,411,981.26)		
Capital Outlay	(11,079,460.69)		
Net Program (Disbursements)			
Receipts	\$(19,141,930.34)	\$ 310,175.10	\$1,124,988.38

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	
<hr/>	
\$	(197,634.03)
	(253,607.95)
	(1,371.89)
	(4,868.07)
	(1,871.85)
	(6,213.43)
	(121,247.12)
	(14,243.04)
	(30,010.82)
	3,921.80
	1,377.93
	(337,777.20)
	(260,561.25)
	20,052.69
	0.00
	(441.75)
	24,883.57
	(1,411,981.26)
	<u>(11,079,460.69)</u>
\$	<u>(17,706,766.86)</u>
\$	5,536,258.20
	19,998.89
	1,088,854.88
	525,470.46
	<u>14,614.34</u>
\$	<u>7,185,196.77</u>
\$	(10,521,570.09)
	<u>18,399,559.79</u>
\$	<u>7,877,989.70</u>

See Accompanying Notes to the Financial Statements

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**STATEMENT OF MODIFIED CASH BASIS ASSETS AND FUND BALANCES AND**  
**MODIFIED CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN MODIFIED CASH BASIS**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
**AS OF AND FOR THE YEAR ENDED AUGUST 31, 2024**

	Major Funds		
	General Fund	Special Building Fund	Bond Fund
Receipts:			
Local Receipts	\$ 4,237,851.04	\$ 69.34	\$ 1,305,488.06
County Receipts	19,998.89		
State Receipts	1,685,474.56		178,849.32
Federal Receipts	176,127.08		
Sales of Meals			
Investment Income	36,713.33	480,656.64	4,307.05
Non-Revenue Receipts	14,614.34		
	<u>\$ 6,170,779.24</u>	<u>\$ 480,725.98</u>	<u>\$ 1,488,644.43</u>
Disbursements:			
Regular Instruction Programs	\$ 2,210,952.92		
Early Childhood Educational Programs	163,779.78		
Special Education Instruction	820,360.31		
Special Education Instructional Programs - Ages 0-2	0.01		
Guidance Services	116,780.08		
Health Services	12,092.85		
Psychological Services: SPED School Age	45,810.00		
Psychological Services: SPED Ages 3-5	44,004.64		
Speech Pathology & Audiology Services: SPED Ages 3-5	370.88		
Speech Pathology & Audiology Services: SPED Ages 0-2	215.98		
Occupational Therapy - Related Services: SPED School Age	33,415.98		
Occupational Therapy - Related Services: SPED Ages 0-2	645.83		
Physical Therapy - Related Services: SPED School Age	9,592.81		
Physical Therapy - Related Services: SPED Ages 3-5	118.93		
Support Services - Other	300,394.34		
School Improvement	390.00		
Instructional Staff Training	443.80		
(Continued)			

See Accompanying Notes to the Financial Statements

Depreciation Fund	Employee Benefit Fund	Activities Fund	Student Fee Fund	School Nutrition Fund	Total Governmental Funds
		\$ 195,549.11	\$ 4,865.00		\$ 5,743,822.55
					19,998.89
				\$ 1,142.55	1,865,466.43
				172,249.75	348,376.83
				102,610.75	102,610.75
\$ 3,793.44					525,470.46
					14,614.34
<u>\$ 3,793.44</u>	<u>\$ 0.00</u>	<u>\$ 195,549.11</u>	<u>\$ 4,865.00</u>	<u>\$ 276,003.05</u>	<u>\$ 8,620,360.25</u>
					\$ 2,210,952.92
					163,779.78
					820,360.31
					0.01
					116,780.08
					12,092.85
					45,810.00
					44,004.64
					370.88
					215.98
					33,415.98
					645.83
					9,592.81
					118.93
					300,394.34
					390.00
					443.80

**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, 2024**

	Major Funds		
	General Fund	Special Building Fund	Bond Fund
Disbursements: (Continued)			
Library/Media Services	\$ 133,747.74		
Instruction-Related Technology	57,688.10		
Academic Student Assessment	32.00		
Board of Education	13,599.04		
Executive Administration Services	213,245.54		
District Legal Services	3,957.00		
Office of Principal	332,283.50		
Fiscal Services	117,901.48		
Purchasing Services	84,487.15		
Printing, Publishing & Duplicating Services	9,075.56		
Personnel Services	27,634.00		
Central Services	3,642.25		
Operation of Buildings	197,634.03		
Maintenance of Buildings	253,607.95		
Care & Upkeep of Grounds	1,371.89		
Vehicle Operation, Maintenance & Purchasing	4,868.07		
Security	1,871.85		
Safety	6,213.43		
Vehicle Operation & Purchasing - Regular Education	121,247.12		
Vehicle Operation & Purchasing - School Age SPED	57,056.04		
Vehicle Servicing & Maintenance - Regular Education	30,010.82		
Vehicle Servicing & Maintenance - School Age SPED	3,228.44		
State Categorical Programs	10,328.07		
Federal Programs	513,904.28		
Other Purchased Services		\$ 260,561.25	
Student Activities			
Summer School			
Employee Benefits			
School Nutrition			
Debt Services			\$ 1,411,981.26
Capital Outlay		11,079,460.69	
<b>Total Disbursements</b>	<b>\$ 5,958,004.49</b>	<b>\$ 11,340,021.94</b>	<b>\$ 1,411,981.26</b>

See Accompanying Notes to the Financial Statements

Depreciation Fund	Employee Benefit Fund	Activities Fund	Student Fee Fund	School Nutrition Fund	Total Governmental Funds
					\$ 133,747.74
					57,688.10
					32.00
					13,599.04
					213,245.54
					3,957.00
					332,283.50
					117,901.48
					84,487.15
					9,075.56
					27,634.00
					3,642.25
					197,634.03
					253,607.95
					1,371.89
					4,868.07
					1,871.85
					6,213.43
					121,247.12
					57,056.04
					30,010.82
					3,228.44
					10,328.07
					513,904.28
					260,561.25
		\$ 175,496.42			175,496.42
			\$ 4,865.00		4,865.00
	\$ 441.75				441.75
				\$ 251,119.48	251,119.48
					1,411,981.26
					11,079,460.69
<u>\$ 0.00</u>	<u>\$ 441.75</u>	<u>\$ 175,496.42</u>	<u>\$ 4,865.00</u>	<u>\$ 251,119.48</u>	<u>\$ 19,141,930.34</u>

See Accompanying Notes to the Financial Statements

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**STATEMENT OF MODIFIED CASH BASIS ASSETS AND FUND BALANCES AND**  
**MODIFIED CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN MODIFIED CASH BASIS**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
**AS OF AND FOR THE YEAR ENDED AUGUST 31, 2024**

	Major Funds		
	General Fund	Special Building Fund	Bond Fund
Excess (Deficiency) of Receipts over Disbursements	\$ 212,774.75	\$(10,859,295.96)	\$ 76,663.17
Modified Cash Basis Fund Balance - Beginning of Year	<u>1,805,720.30</u>	<u>15,484,164.90</u>	<u>821,755.26</u>
Modified Cash Basis Fund Balance - End of Year	<u>\$ 2,018,495.05</u>	<u>\$ 4,624,868.94</u>	<u>\$ 898,418.43</u>
Assets			
Cash and Deposits	\$ 1,047,938.66	\$ 4,624,868.94	\$ 588,689.44
County Treasurers' Balance	970,556.39	0.00	309,728.99
Total Assets	<u>\$ 2,018,495.05</u>	<u>\$ 4,624,868.94</u>	<u>\$ 898,418.43</u>
Fund Balances			
Committed			\$ 898,418.43
Assigned		\$ 4,624,868.94	
Unassigned	<u>\$ 2,018,495.05</u>		
Total Fund Balances	<u>\$ 2,018,495.05</u>	<u>\$ 4,624,868.94</u>	<u>\$ 898,418.43</u>

See Accompanying Notes to the Financial Statements

<u>Depreciation Fund</u>	<u>Employee Benefit Fund</u>	<u>Activities Fund</u>	<u>Student Fee Fund</u>	<u>School Nutrition Fund</u>	<u>Total Governmental Funds</u>
\$ 3,793.44	\$ (441.75)	\$ 20,052.69	\$ 0.00	\$ 24,883.57	\$ (10,521,570.09)
<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>
<u>\$ 119,810.21</u>	<u>\$ 19,087.75</u>	<u>\$ 113,101.18</u>	<u>\$ 0.00</u>	<u>\$ 84,208.14</u>	<u>\$ 7,877,989.70</u>
\$ 119,810.21	\$ 19,087.75	\$ 113,101.18	\$ 0.00	\$ 84,208.14	\$ 6,597,704.32 1,280,285.38
<u>\$ 119,810.21</u>	<u>\$ 19,087.75</u>	<u>\$ 113,101.18</u>	<u>\$ 0.00</u>	<u>\$ 84,208.14</u>	<u>\$ 7,877,989.70</u>
\$ 119,810.21	\$ 19,087.75	\$ 113,101.18	\$ 0.00	\$ 84,208.14	\$ 898,418.43 4,961,076.22 2,018,495.05
<u>\$ 119,810.21</u>	<u>\$ 19,087.75</u>	<u>\$ 113,101.18</u>	<u>\$ 0.00</u>	<u>\$ 84,208.14</u>	<u>\$ 7,877,989.70</u>

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2024**

**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, 2024**

**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.

(Continued)

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2024**

**NOTE 1**

**Significant Accounting Policies** (Continued)

Program receipts include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program receipts are reported instead as general receipts.

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, 2024**

**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, 2024**

**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, 2024, consisted of the following:

	<u>Book Amount</u>	<u>Bank Amount</u>
<u>General Fund</u>		
Cash in Bank – Checking	\$ (39,643.06)	\$ 1,886.62
Cash in Bank – Savings – Lyons	882,019.85	882,019.85
Cash in Bank – Savings – Decatur	198,769.67	198,769.67
Cash in Bank – General Reimbursement	6,045.80	6,045.80
Cash in Bank – Payroll Withholding	746.40	746.40
<u>Depreciation Fund</u>		
Cash in Bank	52,020.45	52,020.45
Certificates of Deposits	67,789.76	67,789.76
<u>Employee Benefit Fund</u>		
Cash in Bank	19,087.75	19,087.75
(Continued)		

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2024**

**NOTE 4**

**Cash and Deposits** (Continued)

	Book Amount	Bank Amount
<u>Activities Fund</u>		
Cash in Bank - Checking	\$ 108,677.12	\$ 110,817.50
Cash in Bank - Cougar Branch	4,424.06	4,424.06
<u>School Nutrition Fund</u>		
Cash in Bank	84,208.14	82,396.13
<u>Bond Fund</u>		
Cash in Bank - Checking	122,884.38	122,884.38
Cash in Bank - Saving	465,805.06	465,805.06
<u>Special Building Fund</u>		
Cash in Bank	1,176,134.91	1,425,411.39
Certificates of Deposit	36,439.44	36,439.44
Cash In Bank - NLAF	3,412,294.59	3,412,294.59
<u>Student Fee Fund</u>		
Cash in Bank	0.00	0.00
	\$ 6,597,704.32	\$ 6,888,838.85

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, 2024, the School District had bank deposits of \$6,888,838.85. Of which \$3,476,544.26 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 \$3,412,294.59 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, 2024**

**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, 2024, and are included in the fund balances.

	<u>August 31,</u> <u>2024</u>	<u>August 31,</u> <u>2023</u>
<u>General Fund</u>		
Burt County	\$ 914,956.36	\$ 833,216.74
Cuming County	5,414.00	9,170.66
Thurston County	50,186.03	40,092.22
	<u>\$ 970,556.39</u>	<u>\$ 882,479.62</u>
<u>Special Building Fund</u>		
Burt County	\$ 0.00	\$ 16.78
Cuming County	0.00	0.00
Thurston County	0.00	0.00
	<u>\$ 0.00</u>	<u>\$ 16.78</u>
<u>Bond Fund</u>		
Burt County	\$ 292,782.81	\$ 277,106.87
Cuming County	1,844.42	3,042.08
Thurston County	15,101.76	12,518.81
	<u>\$ 309,728.99</u>	<u>\$ 292,667.76</u>

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2024**

**NOTE 6**

**Budget Process and Property Taxes**

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

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

Public hearings are conducted to obtain taxpayer comments.

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

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

The property tax requirement resulting from the budget process is utilized by the County Assessor to establish the tax levy, which attaches as an enforceable lien on property within the District as of December 31. Taxes are due as of that date; half of the unpaid tax is delinquent on May 1 and half is delinquent on September 1. The combined tax rate of the District subject to levy limitation for the year ended August 31, 2024, was \$1.005830 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, 2023, 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, Nebraska Community Colleges), are members of the plan.

(Continued)

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2024**

**NOTE 7**

**Retirement Plan** (Continued)

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.

For the District's year ended August 31, 2024, the District's total payroll for all employees was \$3,353,344.39. Total covered payroll was \$3,091,324.26. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

(Continued)

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2024**

**NOTE 7**

**Retirement Plan** (Continued)

**Contributions**

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2022, to June 30, 2023 (and from July 1, 2023 through, August 31, 2024). 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, 2024 was \$305,415.75.

**Pension Liabilities**

At June 30, 2023 the District had a liability of \$451,525 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, 2023, 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 97.33% funded as of June 30, 2023 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, 2023, the District's proportion was 0.108845 percent, which was an increase of 0.001041 percent from its proportion measured as of June 30, 2022.

For the year ended June 30, 2023, the District's allocated pension expense was \$100,764.

**Actuarial Assumptions**

The total pension liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.45 percent
Salary increases, including wage inflation	2.95 – 12.95 percent
Cost-Of-Living Adjustment	Members hired before July 1, 2013: 2.05% with a floor benefit equal to 75% purchasing power of original benefit Members hired on/after July 1, 2013: 1.00% with no floor benefit
Investment Rate Return, net of investment expense, including inflation	7.10 percent

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2024**

**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, 2023 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, 2023, (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

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2024**

**NOTE 7**

**Retirement Plan** (Continued)

**Discount Rate**

The discount rate used to measure the Total Pension Liability at June 30, 2023, was 7.1 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.

(Continued)

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 2122.

**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 7.1 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 (6.1 percent) or 1-percentage-point higher (8.1 percent) than the current rate:

	<u>Discount rate</u>	<u>District's proportionate Share of net pension liability</u>
1% decrease	6.1%	\$ 2,829,105
Current discount rate	7.1%	\$ 451,525
1% increase	8.1%	\$ (1,498,916)

**Plan Fiduciary Net Position**

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

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2024**

**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, 2024, the value of commodities received by the School was \$18,769.03.

**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 \$ 325,000.00

Debt Service Requirements for Remaining  
Years as of August 31, 2024 \$ 7,605,000.00

Remaining Payment Schedule:

<u>Date</u>	<u>Principal</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Total</u>
12/15/24	\$ 340,000.00	5.000%	\$ 184,156.25	\$ 524,156.25
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

(Continued)

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2024**

**NOTE 10**

**Bonds Payable** (Continued)

Date	Principal	Interest Rate	Interest	Total
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
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

(Continued)

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2024**

**NOTE 10**

**Bonds Payable** (Continued)

<u>Date</u>	<u>Principal</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Total</u>
6/15/47			\$ 5,775.00	\$ 5,775.00
12/15/47	\$ 220,000.00	5.250%	5,775.00	225,775.00
	<u>\$ 7,605,000.00</u>		<u>\$ 3,971,093.77</u>	<u>\$ 11,576,093.77</u>

General Obligation School Bonds, Series 2022B

Issue Date: July 17, 2022

Dates Due: December 15, 2052

Original Issue \$ 13,570,000.00

Amount Redeemed During the Year \$ 0.00

Debt Service Requirements for Remaining  
Years as of August 31, 2024 \$ 13,570,000.00

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
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

(Continued)

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2024**

**NOTE 10**

**Bonds Payable** (Continued)

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

(Continued)

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2024**

**NOTE 10**

**Bonds Payable** (Continued)

<u>Date</u>	<u>Principal</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Total</u>
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>\$15,705,522.00</u>	<u>\$29,275,522.00</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>
8/31/25	\$ 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	415,000.00	994,181.26	1,409,181.26
8/31/30 - 8/31/33	2,410,000.00	4,629,531.30	7,039,531.30
8/31/35 - 8/31/39	3,085,000.00	4,006,771.90	7,091,771.90
8/31/40 - 8/31/49	3,840,000.00	3,223,443.77	7,063,443.77
8/31/45 - 8/31/49	4,940,000.00	2,083,025.00	7,023,025.00
8/31/50 - 8/31/53	5,015,000.00	569,937.50	5,584,937.50
	<u>\$ 21,175,000.00</u>	<u>\$ 19,676,615.77</u>	<u>\$ 40,851,615.77</u>

**NOTE 12**

**Changes in Long-Term Debt**

	<u>August 31, 2023</u>	<u>New Debt</u>	<u>Retired Debt</u>	<u>August 31, 2024</u>
Bonds Payable	<u>\$21,500,000.00</u>	<u>\$ 0.00</u>	<u>\$ 325,000.00</u>	<u>\$21,175,000.00</u>

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AUGUST 31, 2024**

**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, 2024, the District did not make any transfers.

**NOTE 15**

**Disbursements in Excess of Budget**

The District had disbursements in excess of budgetary amounts totaling \$4,865.00 in the Student Fee Fund.

**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, 2024**

	<u>Actual</u>	<u>Budget Original &amp; Final</u>
Fund Balance, September 1, 2023	\$ 1,805,720.30	\$ 1,047,737.00
Receipts (Schedule A)	6,170,779.24	6,343,556.00
	\$ 7,976,499.54	\$ 7,391,293.00
Disbursements (Schedule B)	5,958,004.49	6,582,000.00
Fund Balance, August 31, 2024	<u>\$ 2,018,495.05</u>	<u>\$ 809,293.00</u>
Represented by:		
Cash in Bank	\$ 1,047,938.66	
County Treasurers' Balance, August 31, 2024	<u>970,556.39</u>	
	<u>\$ 2,018,495.05</u>	

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**SCHEDULE OF MODIFIED CASH RECEIPTS COMPARED TO BUDGET**  
**GENERAL FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2024**

	Actual	Budget Original & Final
<b>1000 Local Receipts</b>		
1100 Local Property Taxes	\$ 4,005,847.44	\$ 4,410,000.00
1115 Carline Tax	1,524.90	1,800.00
1125 Motor Vehicle Taxes	207,315.79	200,000.00
1140 Penalties and Interest on Taxes	8,765.28	
1423 Transportation Fees Other Districts (SPED)	7,150.24	
1510 Interest	36,713.33	4,100.00
1520 Dividends	84.23	
1911 Local License Fees	2,340.00	
1925 Categorical Grants From Corporations & Other Private Sources	4,181.00	
1990 Other Local Receipts	642.16	3,300.00
	<u>\$ 4,274,564.37</u>	<u>\$ 4,619,200.00</u>
<b>2000 County Receipts</b>		
2110 County Fines and Licenses	\$ 14,340.35	\$ 11,000.00
2210 Educational Service Unit	5,658.54	5,000.00
	<u>\$ 19,998.89</u>	<u>\$ 16,000.00</u>
<b>3000 State Receipts</b>		
3110 State Aid	\$ 424,356.00	\$ 424,356.00
3120 Special Education Programs	720,950.00	350,000.00
3125 Special Education Transportation	42,813.00	38,000.00
3130 Homestead Exemption	62,265.61	
3131 Property Tax Credit	355,127.80	
3180 Pro-Rate Motor Vehicle	6,005.00	6,000.00
3400 State Apportionment	54,251.15	55,000.00
3535 High Ability Learners	4,206.00	4,000.00
3551 Career Education	7,500.00	
3599 Other State Categorical Grants	8,000.00	30,000.00
	<u>\$ 1,685,474.56</u>	<u>\$ 907,356.00</u>

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**SCHEDULE OF MODIFIED CASH RECEIPTS COMPARED TO BUDGET**  
**GENERAL FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2024**

	<u>Actual</u>	<u>Budget Original &amp; Final</u>
<b><u>4000 Federal Receipts</u></b>		
4310 REAP Grant	\$ 27,918.00	\$ 28,000.00
4505 Title I, Part A: ESSA Improving Basic Programs	23,271.00	62,000.00
4518 IDEA Part B (611) Base & Enrollment Poverty Allocation		150,000.00
4530 Other Federal Categorical Receipts		400,000.00
4531 Title IV, Part B ESSA 21st Century Community Learning Centers	58,636.00	
4708 Medicaid in Public Schools	414.20	1,000.00
4709 Medicaid Administrative Activities	2,671.88	4,500.00
4988 ARP - ELC Afterschool (ARP ESSER III)	29,868.00	
4989 American Rescue Plan - Expanded Learning Collaborative Summer School (ARP ESSER III)	24,728.00	
4998 Elementary & Secondary School Emergency Relief (ESSER III)	8,620.00	150,000.00
	<u>\$ 176,127.08</u>	<u>\$ 795,500.00</u>
<b><u>5000 Non-Revenue Receipts</u></b>		
5300 Sale of Property	\$ 13,373.25	
5301 Insurance Adjustments		\$ 4,500.00
5690 Other Non-Revenue Receipts	1,241.09	1,000.00
	<u>\$ 14,614.34</u>	<u>\$ 5,500.00</u>
Total Receipts	<u>\$ 6,170,779.24</u>	<u>\$ 6,343,556.00</u>

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**SCHEDULE OF MODIFIED CASH DISBURSEMENTS COMPARED TO BUDGET -**  
**GENERAL FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2024**

	<u>Total</u>	<u>Budget Original &amp; Final</u>
<b><u>PROGRAMS:</u></b>		
1100 Regular Instruction Programs	\$ 2,210,952.92	\$ 2,550,000.00
1190 Early Childhood Educational Programs	163,779.78	200,000.00
1200 Special Education Instruction	820,360.31	750,000.00
1292 Special Education Instructional Programs - Ages 0-2	0.01	
2120 Guidance Services	116,780.08	115,000.00
2130 Health Services	12,092.85	15,000.00
2141 Psychological Services: SPED School Age	45,810.00	50,000.00
2142 Psychological Services: SPED Ages 3-5	44,004.64	50,000.00
2152 Speech Pathology & Audiology Services: SPED Ages 3-5	370.88	
2153 Speech Pathology & Audiology Services: SPED Ages 0-2	215.98	
2161 Occupational Therapy - Related Services: SPED School Age	33,415.98	25,000.00
2163 Occupational Therapy - Related Services: SPED Ages 0-2	645.83	
2171 Physical Therapy - Related Services: SPED School Age	9,592.81	
2172 Physical Therapy - Related Services: SPED Ages 3-5	118.93	
2190 Support Services - Other	300,394.34	260,000.00
2211 School Improvement	390.00	
2213 Instructional Staff Training	443.80	
2220 Library/Media Services	133,747.74	185,000.00
2230 Instruction-Related Technology	57,688.10	100,000.00
2240 Academic Student Assessment	32.00	
2310 Board of Education	13,599.04	25,000.00
2320 Executive Administration Services	213,245.54	225,000.00
2330 District Legal Services	3,957.00	25,000.00
2410 Office of Principal	332,283.50	360,000.00
2510 Fiscal Services	117,901.48	115,000.00
2520 Purchasing Services	84,487.15	90,000.00
2530 Printing, Publishing & Duplicating Services	9,075.56	10,000.00
2570 Personnel Services	27,634.00	20,000.00
2590 Central Services	3,642.25	5,000.00
2610 Operation of Buildings	197,634.03	150,000.00
2620 Maintenance of Buildings	253,607.95	200,000.00
2630 Care & Upkeep of Grounds	1,371.89	5,000.00
2650 Vehicle Operation, Maintenance & Purchasing	4,868.07	5,000.00
2660 Security	1,871.85	
2670 Safety	6,213.43	
2710 Vehicle Operation & Purchasing - Regular Education	121,247.12	150,000.00
2712 Vehicle Operation & Purchasing - School Age SPED	57,056.04	60,000.00
(Continued)		

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**SCHEDULE OF MODIFIED CASH DISBURSEMENTS COMPARED TO BUDGET -**  
**GENERAL FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2024**

	<u>Total</u>	<u>Budget Original &amp; Final</u>
<b><u>PROGRAMS: (Continued)</u></b>		
2730 Vehicle Servicing & Maintenance - Regular Education	\$ 30,010.82	\$ 35,000.00
2732 Vehicle Servicing & Maintenance - School Age SPED	3,228.44	5,000.00
3535 High Ability Learners	4,188.00	27,000.00
3551 Career Education	6,038.09	10,000.00
3599 Other State Categorical Grants	101.98	10,000.00
6200 Title I	86,908.86	100,000.00
6406 IDEA Preschool (619) Base Allocation	1,632.00	5,000.00
6408 IDEA Part B (611) Base & Enrollment Poverty Allocation Birth Through Age Twenty-One	77,040.00	85,000.00
6412 IDEA Part B Proportionate Share	5,116.00	5,500.00
6968 21st Century Grant	50,000.21	60,000.00
6988 ARP Expanded Learning Collaborative Afterschool (ARP ESSER III)	38,424.56	87,000.00
6989 ARP Expanded Learning Collaborative Summer (ARP ESSER III)	39,253.13	40,000.00
6992 REAP	27,918.00	30,000.00
6993 Amican Rescue Plan-Homeless Children and Youth I (ARP HCY I)	7,500.00	7,500.00
6998 Elementary & Secondary School Emergency Relief (ESSER III)	180,111.52	330,000.00
 Total Disbursements	 <u>\$ 5,958,004.49</u>	 <u>\$ 6,582,000.00</u>

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS, AND CHANGES**  
**IN FUND BALANCE COMPARED TO BUDGET - DEPRECIATION FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2024**

	<u>Actual</u>	<u>Budget Original &amp; Final</u>
Fund Balance, September 1, 2023	\$ 116,016.77	\$ 115,547.00
Receipts:		
1510 Interest	\$ 3,793.44	\$ 500.00
5200 Allocation from General Fund		25,000.00
Total Receipts	\$ 3,793.44	\$ 25,500.00
Total Funds Available	\$ 119,810.21	\$ 141,047.00
Disbursements:		
2900-700 Property	\$ 0.00	\$ 141,047.00
Fund Balance, August 31, 2024	<u>\$ 119,810.21</u>	<u>\$ 0.00</u>
Represented by:		
Cash in Bank	<u>\$ 119,810.21</u>	

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

**SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE**  
**COMPARED TO BUDGET - EMPLOYEE BENEFIT FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2024**

	<u>Actual</u>	<u>Budget Original &amp; Final</u>
Fund Balance, September 1, 2023	\$ 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	\$ 441.75	\$ 19,529.00
Fund Balance, August 31, 2024	<u>\$ 19,087.75</u>	<u>\$ 0.00</u>
Represented by:		
Cash in Bank	<u>\$ 19,087.75</u>	

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS, AND CHANGES**  
**IN FUND BALANCE COMPARED TO BUDGET - ACTIVITIES FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2024**

	<u>Actual</u>	<u>Budget Original &amp; Final</u>
Fund Balance, September 1, 2023	\$ 93,048.49	\$ 95,816.00
Receipts:		
1790 Other Activity Income	\$ 195,549.11	\$ 109,184.00
Total Receipts	\$ 195,549.11	\$ 109,184.00
Total Funds Available	\$ 288,597.60	\$ 205,000.00
Disbursements:		
2900-610 Supplies	\$ 175,496.42	\$ 205,000.00
Fund Balance, August 31, 2024	\$ 113,101.18	\$ 0.00
Represented by:		
Cash in Bank	\$ 113,101.18	



**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, 2024**

	Actual	Budget Original & Final
Fund Balance, September 1, 2023	\$ 821,755.26	\$ 223.00
Receipts:		
1100 Taxes Levied	\$ 1,301,598.95	\$ 1,418,000.00
1115 Carline	645.02	
1140 Penalties & Interest on Taxes	3,244.09	
1510 Interest	4,307.05	1,000.00
3130 Homestead Exemption	26,388.06	
3131 Property Tax Credit	150,217.40	
3180 Pro-rate Motor Vehicle	2,243.86	1,225.00
	\$ 1,488,644.43	\$ 1,420,225.00
Total Receipts	\$ 1,488,644.43	\$ 1,420,225.00
Total Funds Available	\$ 2,310,399.69	\$ 1,420,448.00
Disbursements:		
5000-831 Principal Payment	\$ 325,000.00	\$ 325,448.00
5000-832 Interest Payment	1,086,181.26	1,086,181.00
5000-833 Other Debt-Related Costs	800.00	8,819.00
	\$ 1,411,981.26	\$ 1,420,448.00
Total Disbursements	\$ 1,411,981.26	\$ 1,420,448.00
Fund Balance, August 31, 2024	\$ 898,418.43	\$ 0.00
Represented by:		
Cash in Bank	\$ 588,689.44	
County Treasurers' Balance, August 31, 2024	309,728.99	
	\$ 898,418.43	

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, 2024**

	Actual	Budget Original & Final
Fund Balance, September 1, 2023	\$ 15,484,164.90	\$ 16,908,707.00
Receipts:		
1100 Local Property Taxes	\$ 58.70	
1115 Carline		\$ 140.00
1140 Penalties & Interest on Taxes	10.64	
1510 Interest	480,656.64	591,153.00
Total Receipts	\$ 480,725.98	\$ 591,293.00
Total Funds Available	\$ 15,964,890.88	\$ 17,500,000.00
Disbursements:		
4300-340 Other Professional Services	\$ 165,422.55	\$ 500,000.00
4500-340 Other Professional Services	76,302.35	
4500-610 Supplies	18,836.35	
4500-720 Buildings	10,572,908.90	17,000,000.00
4500-733 Furniture and Fixtures	381,880.59	
4600-710 Land Improvements	124,671.20	
Total Disbursements	\$ 11,340,021.94	\$ 17,500,000.00
Fund Balance, August 31, 2024	\$ 4,624,868.94	\$ 0.00
Represented by:		
Cash in Bank	\$ 1,212,574.35	
Cash in NLA	3,412,294.59	
County Treasurers' Balance, August 31, 2024	0.00	
	\$ 4,624,868.94	

See Independent Auditor's Report

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS, AND CHANGES**  
**IN FUND BALANCE COMPARED TO BUDGET - STUDENT FEE FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2024**

	Actual	Budget Original & Final
Fund Balance, September 1, 2023	\$ 0.00	\$ 0.00
Receipts:		
1743 Summer School/Night School Fees	\$ 4,865.00	\$ 0.00
Total Funds Available	\$ 4,865.00	\$ 0.00
Disbursements:		
2190-100 Salaries	\$ 3,800.00	
2190-200 Employee Benefits	666.06	
2190-400 Purchased Property Services	398.94	
Total Disbursements	\$ 4,865.00	\$ 0.00
Fund Balance, August 31, 2024	\$ 0.00	\$ 0.00
Represented by:		
Cash in Bank	\$ 0.00	

**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, 2024**  
**(Unaudited)**

	<u>Total</u>	<u>Budget Original &amp; Final</u>
<u>1100 Regular Instruction Programs</u>		
Salaries	\$ 1,421,095.68	
Employee Benefits	555,850.66	
Retirement	97,289.52	
Increased Retirement	33,410.03	
Purchased Professional/Technical Services	6,791.92	
Purchased Property Services	569.91	
Other Property Services	1,273.80	
Supplies	74,800.19	
Other Items	19,871.21	
	<u>\$ 2,210,952.92</u>	<u>\$ 2,550,000.00</u>
<u>1190 Early Childhood Educational Programs</u>		
Salaries	\$ 115,962.63	
Employee Benefits	35,396.44	
Retirement	7,593.53	
Increased Retirement	2,705.69	
Supplies	2,121.49	
	<u>\$ 163,779.78</u>	<u>\$ 200,000.00</u>
<u>1200 Special Education Instruction</u>		
Salaries	\$ 472,814.49	
Employee Benefits	135,957.02	
Retirement	34,200.51	
Increased Retirement	11,744.58	
Purchased Professional/Technical Services	63,570.00	
Other Property Services	98,623.29	
Supplies	1,058.84	
Other Items	2,391.58	
	<u>\$ 820,360.31</u>	<u>\$ 750,000.00</u>
<u>1292 Special Education Instructional Programs - Ages 0-2</u>		
Other Property Services	\$ 0.01	\$ 0.00

See Independent Auditor's Report

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES**  
**COMPARED TO BUDGET-GENERAL FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2024**  
**(Unaudited)**

	Total	Budget Original & Final
<u>2120 Guidance Services</u>		
Salaries	\$ 82,079.48	
Employee Benefits	24,952.13	
Retirement	6,026.88	
Increased Retirement	2,069.64	
Purchased Professional/Technical Services	235.73	
Other Property Services	544.00	
Supplies	477.22	
Other Items	395.00	
	<u>\$ 116,780.08</u>	<u>\$ 115,000.00</u>
<u>2130 Health Services</u>		
Salaries	\$ 10,094.18	
Employee Benefits	772.26	
Supplies	1,226.41	
	<u>\$ 12,092.85</u>	<u>\$ 15,000.00</u>
<u>2141 Psychological Services: SPED School Age</u>		
Other Property Services	\$ 45,810.00	\$ 50,000.00
<u>2142 Psychological Services: SPED Ages 3-5</u>		
Other Property Services	\$ 44,004.64	\$ 50,000.00
<u>2152 Speech Pathology &amp; Audiology Services: SPED Ages 3-5</u>		
Other Property Services	\$ 370.88	\$ 0.00
<u>2153 Speech Pathology &amp; Audiology Services: SPED Ages 0-2</u>		
Other Property Services	\$ 215.98	\$ 0.00
<u>2161 Occupational Therapy - Related Services: SPED School Age</u>		
Other Property Services	\$ 33,415.98	\$ 25,000.00
<u>2163 Occupational Therapy - Related Services: SPED Ages 0-2</u>		
Other Property Services	\$ 645.83	\$ 0.00
<u>2171 Physical Therapy - Related Services: SPED School Age</u>		
Purchased Professional/Technical Services	\$ 9,592.81	\$ 0.00

See Independent Auditor's Report

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES**  
**COMPARED TO BUDGET-GENERAL FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2024**  
**(Unaudited)**

	Total	Budget Original & Final
<u>2172 Physical Therapy - Related Services: SPED Ages 3-5</u>		
Purchased Professional/Technical Services	\$ 97.86	
Other Property Services	21.07	
	\$ 118.93	\$ 0.00
 <u>2190 Support Services - Other</u>		
Salaries	\$ 187,708.92	
Employee Benefits	50,113.49	
Retirement	1,404.48	
Increased Retirement	13,409.29	
Purchased Professional/Technical Services	850.59	
Other Property Services	7,454.81	
Supplies	28,590.65	
Other Items	10,862.11	
	\$ 300,394.34	\$ 260,000.00
 <u>2211 School Improvement</u>		
Other Items	\$ 390.00	\$ 0.00
 <u>2213 Instructional Staff Training</u>		
Other Items	\$ 443.80	0.00
 <u>2220 Library/Media Services</u>		
Salaries	\$ 83,955.77	
Employee Benefits	27,111.05	
Retirement	6,173.06	
Increased Retirement	2,119.86	
Supplies	14,111.94	
Other Items	276.06	
	\$ 133,747.74	\$ 185,000.00

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, 2024**  
**(Unaudited)**

	Total	Budget Original & Final
<u>2230 Instruction-Related Technology</u>		
Salaries	\$ 34,250.85	
Employee Benefits	2,603.23	
Retirement	2,518.41	
Increased Retirement	864.83	
Purchased Professional/Technical Services	156.45	
Purchased Property Services	2,036.25	
Other Property Services	397.66	
Supplies	14,064.42	
Other Items	796.00	
	\$ 57,688.10	\$ 100,000.00
<u>2240 Academic Student Assessment</u>		
Supplies	\$ 32.00	0.00
<u>2310 Board of Education</u>		
Other Property Services	\$ 2,527.84	
Supplies	4,866.00	
Other Items	6,205.20	
	\$ 13,599.04	\$ 25,000.00
<u>2320 Executive Administration Services</u>		
Salaries	\$ 169,535.50	
Employee Benefits	22,568.11	
Retirement	11,560.32	
Increased Retirement	3,969.91	
Purchased Professional/Technical Services	2,777.49	
Other Property Services	980.41	
Other Items	1,853.80	
	\$ 213,245.54	\$ 225,000.00
<u>2330 District Legal Services</u>		
Legal Services	\$ 3,957.00	\$ 25,000.00

**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, 2024**  
**(Unaudited)**

	Total	Budget Original & Final
<b><u>2410 Office of Principal</u></b>		
Salaries	\$ 214,753.64	
Employee Benefits	77,336.31	
Retirement	2,612.59	
Increased Retirement	18,600.29	
Purchased Professional/Technical Services	838.05	
Other Property Services	982.02	
Supplies	8,305.60	
Other Items	8,855.00	
	<b>\$ 332,283.50</b>	<b>\$ 360,000.00</b>
 <b><u>2510 Fiscal Services</u></b>		
Salaries	\$ 63,996.79	
Employee Benefits	24,561.00	
Retirement	4,696.02	
Increased Retirement	1,612.71	
Purchased Professional/Technical Services	11,318.72	
Other Property Services	287.39	
Supplies	10,392.51	
Other Items	1,036.34	
	<b>\$ 117,901.48</b>	<b>\$ 115,000.00</b>
 <b><u>2520 Purchasing Services</u></b>		
Salaries	\$ 43,361.77	
Employee Benefits	17,965.05	
Retirement	2,730.37	
Increased Retirement	937.63	
Other Property Services	6,924.04	
Supplies	12,568.29	
	<b>\$ 84,487.15</b>	<b>\$ 90,000.00</b>
 <b><u>2530 Printing, Publishing &amp; Duplicating Services</u></b>		
Other Property Services	<b>\$ 9,075.56</b>	<b>\$ 10,000.00</b>

**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, 2024**  
**(Unaudited)**

	Total	Budget Original & Final
<b><u>2570 Personnel Services</u></b>		
Purchased Professional/Technical Services	\$ 27,298.00	
Other Property Services	336.00	
	\$ 27,634.00	\$ 20,000.00
<b><u>2590 Central Services</u></b>		
Purchased Professional/Technical Services	\$ 3,642.25	\$ 5,000.00
<b><u>2610 Operation of Buildings</u></b>		
Purchased Property Services	\$ 11,032.50	
Other Property Services	98,607.00	
Supplies	87,922.53	
Other Items	72.00	
	\$ 197,634.03	\$ 150,000.00
<b><u>2620 Maintenance of Buildings</u></b>		
Salaries	\$ 122,755.47	
Employee Benefits	63,395.54	
Retirement	8,928.88	
Increased Retirement	3,066.23	
Purchased Professional/Technical Services	34.84	
Purchased Property Services	26,650.50	
Supplies	28,776.49	
	\$ 253,607.95	\$ 200,000.00
<b><u>2630 Care &amp; Upkeep of Grounds</u></b>		
Purchased Property Services	\$ 72.54	
Supplies	1,299.35	
	\$ 1,371.89	\$ 5,000.00
<b><u>2650 Vehicle Operation, Maintenance &amp; Purchasing</u></b>		
Purchased Property Services	\$ 2,200.67	
Supplies	2,667.40	
	\$ 4,868.07	\$ 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, 2024**  
**(Unaudited)**

	Total	Budget Original & Final
<u>2660 Security</u>		
Purchased Property Services	\$ 1,795.00	
Supplies	76.85	
	\$ 1,871.85	\$ 0.00
<u>2670 Safety</u>		
Purchased Professional/Technical Services	\$ 4,593.68	
Supplies	1,619.75	
	\$ 6,213.43	\$ 0.00
<u>2710 Vehicle Operation &amp; Purchasing - Regular Education</u>		
Salaries	\$ 53,720.90	
Employee Benefits	4,109.49	
Retirement	1,683.57	
Increased Retirement	578.15	
Purchased Professional/Technical Services	27,120.47	
Supplies	33,619.54	
Other Items	415.00	
	\$ 121,247.12	\$ 150,000.00
<u>2712 Vehicle Operation &amp; Purchasing - School Age SPED</u>		
Salaries	\$ 37,492.37	
Employee Benefits	2,859.65	
Retirement	2,558.15	
Increased Retirement	878.49	
Purchased Professional/Technical Services	3,118.74	
Other Property Services	2,770.50	
Supplies	7,378.14	
	\$ 57,056.04	\$ 60,000.00
<u>2730 Vehicle Servicing &amp; Maintenance - Regular Education</u>		
Purchased Property Services	\$ 30,010.82	\$ 35,000.00
<u>2732 Vehicle Servicing &amp; Maintenance - School Age SPED</u>		
Purchased Property Services	\$ 3,228.44	\$ 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, 2024**  
**(Unaudited)**

	Total	Budget Original & Final
<u>3535 High Ability Learners</u>		
Other Property Services	\$ 4,188.00	\$ 27,000.00
<u>3551 Career Education</u>		
Supplies	\$ 6,038.09	\$ 10,000.00
<u>3599 Other State Categorical Grants</u>		
Supplies	\$ 101.98	\$ 10,000.00
<u>6200 Title I</u>		
Salaries	\$ 41,830.64	
Employee Benefits	29,121.35	
Retirement	3,075.69	
Increased Retirement	1,056.18	
Purchased Professional/Technical Services	3,738.00	
Supplies	8,087.00	
	\$ 86,908.86	\$ 100,000.00
<u>6406 IDEA Preschool (619) Base Allocation</u>		
Other Property Services	\$ 1,632.00	\$ 5,000.00
<u>6408 IDEA Part B (611) Base &amp; Enrollment Poverty Allocation</u>		
<u>Birth Through Age Twenty-One</u>		
Purchased Professional/Technical Services	\$ 3,729.70	
Other Property Services	73,310.30	
	\$ 77,040.00	\$ 85,000.00
<u>6412 IDEA Part B Proportionate Share</u>		
Other Property Services	\$ 5,116.00	\$ 5,500.00
<u>6968 21st Century Grant</u>		
Salaries	\$ 42,602.56	
Employee Benefits	3,030.76	
Retirement	2,031.79	
Increased Retirement	715.10	
Purchased Professional/Technical Services	1,500.00	
Other Property Services	96.46	
Other Items	23.54	
	\$ 50,000.21	\$ 60,000.00

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, 2024**  
**(Unaudited)**

	<u>Total</u>	<u>Budget Original &amp; Final</u>
<u>6988 ARP Expanded Learning Collaborative Afterschool (ARP ESSERIII)</u>		
Salaries	\$ 7,607.00	
Employee Benefits	349.20	
Retirement	451.38	
Increased Retirement	154.98	
Purchased Professional/Technical Services		
Supplies	29,135.00	
Other Items	727.00	
	<hr/>	
	\$ 38,424.56	\$ 87,000.00
<hr/>		
<u>6989 ARP Expanded Learning Collaborative Summer (ARP ESSERIII)</u>		
Salaries	\$ 15,967.85	
Employee Benefits	1,221.54	
Retirement	406.07	
Increased Retirement	139.44	
Supplies	20,475.97	
Other Items	1,042.26	
	<hr/>	
	\$ 39,253.13	\$ 40,000.00
<hr/>		
<u>6992 REAP</u>		
Supplies	\$ 27,918.00	\$ 30,000.00
<hr/>		
<u>6993 Amican Rescue Plan - Homeless Children and Youth I (ARP HCY I)</u>		
Purchased Professional/Technical Services	\$ 7,500.00	\$ 7,500.00
<hr/>		
<u>6998 Elementary &amp; Secondary School Emergency Relief (ESSER III)</u>		
Salaries	\$ 57,638.39	
Employee Benefits	30,964.32	
Retirement	4,238.04	
Increased Retirement	1,455.41	
Supplies	85,815.36	
	<hr/>	
	\$ 180,111.52	\$ 330,000.00
<hr/>		
Total Disbursements	<u>\$ 5,958,004.49</u>	<u>\$ 6,582,000.00</u>

See Independent Auditor's Report

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**SCHEDULE OF COUNTY TREASURERS' GENERAL FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2024**  
**(Unaudited)**

	Burt County	Cuming County	Thurston County	Total
Fund Balance, September 1, 2023	\$ 833,213.74	\$ 9,170.66	\$ 40,092.22	\$ 882,476.62
Receipts:				
Local Property Taxes	\$ 3,647,372.84	\$ 89,943.18	\$ 268,531.42	\$ 4,005,847.44
Carline Tax	1,524.90			1,524.90
Motor Vehicle Taxes	199,508.38	1,447.93	6,359.48	207,315.79
Penalties & Interest on Taxes	7,018.38	1,021.76	725.14	8,765.28
County Fines and License Fees	14,288.46	51.89		14,340.35
Homestead Exemption	60,037.04		2,228.57	62,265.61
Property Tax Credit	323,320.54	8,231.26	23,576.00	355,127.80
Pro-rate Motor Vehicle	5,203.67	200.52	600.81	6,005.00
Total Receipts	\$ 4,258,274.21	\$ 100,896.54	\$ 302,021.42	\$ 4,661,192.17
Total Funds Available	\$ 5,091,487.95	\$ 110,067.20	\$ 342,113.64	\$ 5,543,668.79
Disbursements:				
School Treasurer	\$ 4,176,531.59	\$ 104,653.20	\$ 291,927.61	\$ 4,573,112.40
Fund Balance, August 31, 2024	\$ 914,956.36	\$ 5,414.00	\$ 50,186.03	\$ 970,556.39

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**SCHEDULE OF COUNTY TREASURERS' SPECIAL BUILDING FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2024**  
**(Unaudited)**

	<u>Burt County</u>	<u>Cuming County</u>	<u>Thurston County</u>	<u>Total</u>
Fund Balance, September 1, 2023	\$ 16.78	\$ 0.00	\$ 0.00	\$ 16.78
Receipts:				
Local Property Taxes	\$ 58.70			\$ 58.70
Penalties & Interest on Taxes	10.64			10.64
Total Receipts	\$ 69.34	\$ 0.00	\$ 0.00	\$ 69.34
Total Funds Available	\$ 86.12	\$ 0.00	\$ 0.00	\$ 86.12
Disbursements:				
School Treasurer	\$ 86.12	\$ 0.00	\$ 0.00	\$ 86.12
Fund Balance, August 31, 2024	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**SCHEDULE OF COUNTY TREASURERS' BOND FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2024**  
**(Unaudited)**

	Burt County	Cuming County	Thurston County	Total
Fund Balance, September 1, 2023	\$ 277,106.87	\$ 3,042.08	\$ 12,518.81	\$ 292,667.76
Receipts:				
Local Property Taxes	\$ 1,192,970.82	\$ 27,255.29	\$ 81,372.84	\$ 1,301,598.95
Carline Tax	645.02			645.02
Penalties & Interest on Taxes	2,648.81	344.80	250.48	3,244.09
Homestead Exemption	25,445.40		942.66	26,388.06
Property Tax Credit	136,763.12	3,481.78	9,972.50	150,217.40
Pro-rate Motor Vehicle	2,002.75	61.26	179.85	2,243.86
Total Receipts	\$ 1,360,475.92	\$ 31,143.13	\$ 92,718.33	\$ 1,484,337.38
Total Funds Available	\$ 1,637,582.79	\$ 34,185.21	\$ 105,237.14	\$ 1,777,005.14
Disbursements:				
School Treasurer	\$ 1,344,799.98	\$ 32,340.79	\$ 90,135.38	\$ 1,467,276.15
Fund Balance, August 31, 2024	\$ 292,782.81	\$ 1,844.42	\$ 15,101.76	\$ 309,728.99

# ROMANS, WIEMER & ASSOCIATES

*Certified Public Accountants, P.C.*

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October 25, 2024

## 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, 2024, 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, 2024. 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 2024-001 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2024-002.

**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

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October 25, 2024

## 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, 2024. 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, 2024.

#### **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 2024-003 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, 2024**

<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	\$ 77,040.00
IDEA Preschool (619) Base Allocation	84.173	Not Available	1,632.00
IDEA Part B Proportionate Share	84.027	Not Available	<u>5,116.00</u>
Total Special Education (IDEA Cluster)			\$ 83,788.00
Title IV, Part B ESSA 21st Century Community Learning Centers	84.287	Not Available	50,000.21
Title I	84.010	Not Available	86,908.86
Rural Education Achievement Program	84.358	Not Available	27,918.00
Elementary & Secondary School Emergency Relief (ARP HCY I, ESSER & ARP ESSER III)	84.425	Not Available	<u>265,289.21</u>
Total U. S. Department of Education			<u>\$ 513,904.28</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>\$ 2,671.88</u>
Total U. S. Department of Health and Human Services			<u>\$ 2,671.88</u>

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2024**

<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	\$ 127,196.72
Summer Food Program	10.559	Not Available	2,444.66
Fresh Fruit and Vegetable Program	10.582	Not Available	4,189.96
School Breakfast Program	10.553	Not Available	<u>38,418.41</u>
Total Child Nutrition Cluster passed through Nebraska Department of Education			\$ 172,249.75
Passed through Programs from Nebraska Department of Social Services:			
Child Nutrition Cluster:			
National School Lunch Program	10.555	Not Available	<u>\$ 18,769.03</u>
Total Child Nutrition Cluster			<u>\$ 191,018.78</u>
Total U. S. Department of Agriculture			<u>\$ 191,018.78</u>
Total Disbursements of Federal Awards			<u><u>\$ 707,594.94</u></u>

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**AUGUST 31, 2024**

**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, 2024**

**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. One instance 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
  2. Rural Education Achievement Program Assistance Listing # 84.358
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

(Continued)

See Independent Auditor's Report

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FEDERAL FINANCIAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2024**

**FINDINGS - FINANCIAL STATEMENTS AUDIT** (Continued)

2024-001 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.

*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.

2024-002 Disbursements in Excess of Budget

*Condition:* The District had disbursements in excess of budgeted amounts totaling \$4,865.00 in the Student Fee Fund.

*Cause:* No budget was prepared for the fund.

*Criteria:* All funds in used by the District should be included in the budget.

*Effect:* Violation of State Statutes.

*Recommendation:* Include the fund in the budget.

*Grantee Response/Corrective Action Plan:* The District will budget for the fund if the fund's use continues.

**SCHOOL DISTRICT NO. 11-0020**  
**LYONS, NEBRASKA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FEDERAL FINANCIAL AWARDS**  
**FOR THE YEAR ENDED AUGUST 31, 2024**

**FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT**

MATERIAL WEAKNESS

2024-03 Internal Control Structure Design

*Program:* Elementary and Secondary School  
Emergency Relief

Assistance Listing # 84.425

Rural Education Achievement  
Program

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 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, 2024**

**FINDINGS - FINANCIAL STATEMENTS AUDIT**

**MATERIAL WEAKNESS**

2023-001 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.

**FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAM AUDIT**

**MATERIAL WEAKNESS**

2023-002 Internal Control Structure Design

Same as 2023-001 under Findings – Financial Statements Audit Reportable Conditions.

Questioned Cost
\$ 0.00

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

**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 1<sup>st</sup> through June 30<sup>th</sup> and shall consist of all days except Saturdays and Sundays and any holidays or leave days listed in Section 11.

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

**Section 3. Salary.** The Superintendent's salary for the contract year shall be \$163,155 which shall be paid in 12 equal monthly installments beginning in the month of July 2024. 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 11 day of March, 2024.

Lisa Christiansen  
President, Board of Education

Jane Vlock  
Secretary, Board of Education

Executed by the Superintendent this 15<sup>th</sup> day of February, 2024.

Diney Beaudette  
Superintendent