

***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 10, 2025
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
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 2024-25 Audit
 - 4.C. Approve the sale and disposal of excess tangible personal property.
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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2009 Public Participation at Board Meetings

The board of education shall conduct its meetings in accordance with state law.

The board shall make reasonable efforts to accommodate the public's right to hear the discussions and testimony presented at its meetings. The board shall permit public comment at meetings as required by law, subject to lawful limitations at the discretion of the board. Public comment is a limited forum, and such limitations include a prohibition against discussing particular staff members, students, or officers. Individuals also may be required to sign up for public comment in advance to allow the board to efficiently allocate time. The board may make and enforce other reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, photographing, or recording its meetings.

The board may, at its discretion, enter into executive session in accordance with state law. The public will not be able to view or participate in the meeting while the board is in executive session, and will be required to leave the meeting during the pendency of executive session. The board may enter into executive session in accordance with state law for the following reasons:

- (1) Discussing personnel issues, including but not limited to hiring or discipline;
- (2) Discussing student discipline or placement;
- (3) Consulting with legal counsel or reviewing communications from legal counsel;
- (4) Preparing for negotiations with collective bargaining associations;
- (5) Discussing marketing or pricing strategies by a board or commission of a business owned by the state or any of its political subdivisions, when public discussion may be harmful to the competitive position of the business; or
- (6) Discussing school safety information as described in 1-27-1.5(8) and 1-27-1.5(17).

Library Materials. Any statements regarding specific library materials, regardless of whether the speaker wishes for the District to maintain a particular source or material or wishes for the district to exclude a specific source or material, will not be allowed during public comment. Such requests will be considered in accordance with District Policy 6032.

Statements regarding the District's policy itself will be considered subject to other lawful limitations on the statement.

Adopted on: December 13, 2021

Revised on: June 10, 2024

Reviewed on:

PUBLIC PARTICIPATION

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

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



Lyons-Decatur Northeast Schools

400 S. 5th Street PO Box 526

Lyons, NE 68038-0526

Phone Number: 402-687-2363

Superintendent Board Report November 10, 2025

1. The EHA board of directors approved an overall rate increase of 7.25% for the insurance premiums for the 2026-27 school year.
2. We received notification from JAG Nebraska that due to the challenges with federal funding, they are going to be increasing the local contribution required to sustain the program. Our contribution will go from \$10,000 in 2028-29 to \$12,500 and will increase by \$2500 annually until reaching the final contribution amount of \$22,500 in 2032.
3. The 2026 bill review sign up sheet is being passed around.

Bill Review: Evan is scheduled for December.

Suggested List of Motions

November 10, 2025

(Open Meetings Act rules posted on the west wall of the media center)

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 2024-2025 audit.
Roll Call: Aye: _____ Nay: _____

4. It was moved by _____, seconded by _____
approve the sale and disposal of excess tangible personal property.
Roll Call: Aye: _____ Nay: _____

5. Discussion: Superintendent Evaluation and Contract (December deadline).

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

Principal Report - November 2025 Board Meeting

A. Calendar - Upcoming Events

Veterans Day Program-----Monday, November 11
2:00 Early Dismissal, Inservice-----Wednesday, November 12
Winter Sport Practice Begins-----Monday, November 17
2:00 Early Dismissal, Thanksgiving-----Wednesday, November 26
No School, Thanksgiving Break----- November 27-28
Elementary Winter Program-----Tuesday, December 2
District One- Act @ LDNE-----Wednesday, December 3
No School for Students-----Wednesday, December 3

B. Professional Development

- **Oct 14th-** Kendra Boden and Ruth Weiland attended the online 21st Century Meeting
- **Oct 15th-** Caryn Zietlow and Justin Bray observed K-3 reading classrooms with Mrs. Totten. - Ongoing reading Coaching from Caryn Z
- **Oct 15th -** ESU2 presented on Co-Teaching to all teachers and Paraprofessionals
- **Oct 15th-** Mr. Totten attended New Teacher Academy
- **Oct 17th -** ESU 2 met with elementary math teachers to start developing a document with math interventions for each essential standard.
- **Oct 21st-** Mrs. Seagren and Mrs. Mace attended the CTE Conference
- **Oct 29th -** Elementary Teachers reviewed their essential standards and began looking at NDE's new Achievement Level Descriptors to ensure adequate coverage in curriculum.
- **Nov 3rd and 4th-** Mr. Swanson, Mrs. Brokaw, and Mrs. Okereke attended the ATSI training in York
- **Nov 5th -** Weston Swanson, Katie Mace and Melissa Brokaw attended the Phil Chalmers School Safety Training in Norfolk
- **Nov 7th -** Tina Ronnfeldt, Sarah Birks, Kayli Wheaton, Anna Frahm, Diana Flores and Jessica Cech attended the Early Childhood Training at ESU2 in Fremont.

C. Elementary and Secondary Activities:

- October 14th - 3rd-8th Grade HAL students attended a workshop at the ESU2 in Fremont.
- October 14th- Sophomores attended the Northeast Community College Career Fair
- October 15th- LDNE had 7 art students travel to Doane University for School Art Day.
- October 22nd- Kwyntin Kampa, Bennett Andersen, Hunter Jensen and Jaylynn Simonsen competed at State Land Evaluation- Kwyntin individual placed 21st.
- October 23rd- Oakland Craig and us hosted a FAFSA completion assistance night in Oakland.

- October 23rd- Football team completed in the State Football Playoffs.
- October 24th- Seniors visited Nebraska Wesleyan and worked through a college essay writing workshop.
- October 24th- STEM Research students contributed to a national research study by testing their dogs' DNA down in a lab in Lincoln.
- October 29th - students competed against other cougar culture groups to build the tallest tower.
- October 30-31st- PK-6 held a costume parade, "trick or treated" through the hallways and then held their class parties.
- October 31st-November 1st- Our students attended National FFA. Colton Miller received his American fFA Degree. The highest degree a member can earn.
- November 3rd - 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.
- November 3rd- 12 students attended EHC Honor Choir.
 - Katharine Tolle, Jada Hall, Keira Schild, LilliAnn Rief, Alexa Ashcraft, Jalynn Redding, Skiler Watson, Dakotta Erickson, Aiden Fisher* Also made the selected honor choir, Jaeden Venegas, Carter Cooper, Coleman Goodwin
- November 4th - 4th Grade students participated in a tree planting event hosted by the City of Lyons and the NRD at Burlington Park
- November 4th- High School Choir and Band Concert.
- November 6th - Elementary students attended a Wildlife Encounters Assembly

D. Fall Sports- End of Year Reports

The Board of Education of the Lyons-Decatur School District No. 20 met in regular session on Monday, October 13, 2025, in the Media Center. Notice of the meeting was given in advance thereof by publishing notice in the Burt County Independent, 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 Brehmer, Christiansen, Miller, Myers, Petersen, Troutman, and Vlach. Excused Absent: Archer and Bacon. The open meeting laws are posted on the west wall of the Media Center.

Posted Locations: Burt County Independent, lyonsdecaturschools.org, and front door of the school

Posted Date: 10/2/25

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

Superintendent Report: The P2T board meeting was held on 9/15/25, we currently have 14 students attending and the levy was set at \$.0085. Corey, Evan, Jim, Jolene, Leah, and Lindsey attended the NASB area meeting in Fremont where board members attended workshops and some were honored during the Awards of Achievement program. The board negotiations committee has started working the LDEA on negotiations for 2026-27. The financial literacy report was presented to the board. The annual rule 10 safety visit report was presented to the board.

Principal Report: Professional development this month focused on special education, literacy, UDL, behaviors in school, early childhood, and MTSS. There are a variety of activities happening – please check the website and social media sites for the latest happenings.

It was moved by Evan Myers, seconded by James Vlach, to approve the consent agenda. Roll Call. Archer: Absent, Bacon: Absent, Brehmer: Abstain (With Conflict), Christiansen: Aye, Miller: Aye, Myers: Aye, Petersen: Aye, Troutman: Aye, Vlach: Aye
Aye: 6, Nay: 0, Absent: 2, Abstain (With Conflict): 1

The next regular board meeting is Monday, November 10th at 7:30 p.m.

President Lisa Christiansen closed the meeting at 7:47 p.m.

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

requesting notification concerning meeting of said body were provided advance notification of the time and place of said meeting and subjects to be discussed at said meeting.

Secretary, Board of Education

ATTEST:

President, Board of Education

Treasurer's Report

At the close of business October 31, 2025

Cash Balance on September 30, 2025 581.58

Receipts for October 2025

Burt County	\$ 216,636.75
Other County	\$ 45,886.03
Computers	\$ 172.00
ESU #2	\$ 775.00
State of NE - Medicaid	\$ 280.60
State of NE - HAL Grant	\$ 4,226.00
State of NE - Title I	\$ 44,400.00
State of NE - IDEA	\$ 83,000.00
PK Tuition	\$ 400.00
State Aid	\$ 44,259.00
Interest	\$ 2.95

Total Receipts	\$ 440,038.33
Account Transfers	\$ 151,000.00
Disbursements	\$ 590,647.68

Cash Balance as of October 31, 2025 972.23

Outstanding Checks/deposits \$ 498.28

Ending Bank Balance as of October 31, 2025 \$ 1,470.51

SAVINGS BALANCE Beginning: \$ 1,976,392.80 ENDING BALANCE \$1,829,589.79

Beth Doht

Treasurer

COMBINED ACCOUNT BALANCES
Depreciation, Employee Benefit Fund, Bond, Special Building, and Student Fee
Fund
As of October 31, 2025

DEPRECIATION FUND

Balance \$219,801.71

EMPLOYEE BENEFIT FUND

Balance \$19,087.75

BOND FUND

Balance \$980,034.06

SPECIAL BUILDING FUND

Balance \$1,248,101.04

NE Liquid Assets Balance \$ 584,358.92

STUDENT FEE FUND

Balance 0

TOTAL OF COMBINED ACCOUNTS \$3,051,383.48

GENERAL REIMBURSEMENT FUND

Checking account \$6,547.63

ACTIVITY FUND

Balance \$115,730.00

Treasurer's Report
LUNCH FUND
At the close of Business October 31, 2025

Cash Balance September 30, 2025	\$70,016.67
Receipts for October 2025	\$32,024.85
Disbursements for October 2025	\$32,310.87
Cash Balance October 31, 2025	\$69,730.65
Outstanding Checks	\$ 0
Ending Bank Balance October 31, 2025	\$69,730.65
November 2025 Expenditures	\$18,031.45
November 2025 Payroll	\$ 9,452.93
Total	\$27,484.38

Check #	Vendor Name	Invoice	Description	Amount
Checking	1			
Checking	1 Fund: 01 GENERAL FUND			
29228	A/C DEPT BLUE CROSS BLUE SHIELD OF NE	20251101	BENEFITS	1,200.84
			Vendor Total:	1,200.84
29229	ACTIVITY FUND	20251101AF	REIMBURSE FFA	865.00
			Vendor Total:	865.00
29230	AMAZON CAPITAL SERVICES	1LFY-LYLX-FF4L	LED DRIVER	48.00
29230	AMAZON CAPITAL SERVICES	1M9J-KJFT-41WN	USB ADAPTERS, AUX JACKS	334.80
29230	AMAZON CAPITAL SERVICES	1N9F-XQFH-DW6C	VACUUM HOSE	43.99
29230	AMAZON CAPITAL SERVICES	1NL4-X6NM-7NVN	TONER	285.95
29230	AMAZON CAPITAL SERVICES	1PLK-K443-6HF3	INK	145.00
29230	AMAZON CAPITAL SERVICES	1WQT-NY1D-HM6P	BINDERS	30.20
29230	AMAZON CAPITAL SERVICES	1X3V-9X3P-JQ93	HONORS ENGLISH	72.40
			Vendor Total:	960.34
29231	ANDERSON, KEVIN	20251011	MILEAGE	112.00
			Vendor Total:	112.00
29232	APPEARA	1126860	SUPPLIES	372.58
29232	APPEARA	1131081	APPEARA	379.92
			Vendor Total:	752.50
29233	BEAUDETTE, LINDSEY	20251101BEAU	TRAVEL EXP/SUPPLIES	701.15
			Vendor Total:	701.15
29234	BURGETT, SCOTTIE	1093	CPR CLASS	1,050.00
			Vendor Total:	1,050.00
29235	BURT COUNTY INDEPENDENT	300747	LEGAL NOTICES	54.20
29235	BURT COUNTY INDEPENDENT	301167	LEGALS	14.09
			Vendor Total:	68.29
29236	CITY OF LYONS	20251008	UTILITIES	4,253.72
			Vendor Total:	4,253.72
29237	CLASSIC CLEAN CARWASH	20251031CLCL	VAN WASHES	28.00
		EAN		
			Vendor Total:	28.00
29238	CLEARFLY	INV761298	PHONE SERVICE	133.95
			Vendor Total:	133.95
29239	CNA AUTO SERVICES	72612	VAN #1 SPEED SENSOR	349.01
29239	CNA AUTO SERVICES	72620	WHITE MINI BRAKES	2,236.19
29239	CNA AUTO SERVICES	72621	CHEVY PU SERVICE	99.92
29239	CNA AUTO SERVICES	72624	GRAY VAN SERVICE	69.21
29239	CNA AUTO SERVICES	72652	DEF	82.80
			Vendor Total:	2,837.13
29240	COMMERCIAL LIGHTING	1254156	LED FROSTED T8	580.49
			Vendor Total:	580.49
29241	CULLIGAN OF NORFOLK	156707	REPAIR SOFTENER	165.00
			Vendor Total:	165.00
29242	DAS STATE ACCTG-CENTRAL FINANCE	1497879	ERATE	2,922.67
			Vendor Total:	2,922.67
29243	DIETZE MUSIC HOUSE	R67758	ELEM ALLSTATE MUSIC	25.74
			Vendor Total:	25.74
29244	EAKES OFFICE SOLUTIONS	91226712	TRASH CAN DOLLYS	71.90
29244	EAKES OFFICE SOLUTIONS	9217493-0	TRASH CANS, DOLLY	432.04
29244	EAKES OFFICE SOLUTIONS	9217720-0	SUPPLIES	845.06
29244	EAKES OFFICE SOLUTIONS	9217720-1	CLEANER, GLOVES	144.20

Check #	Vendor Name	Invoice	Description	Amount
29244	EAKES OFFICE SOLUTIONS	9218291-0	WAX LINERS	43.96
29244	EAKES OFFICE SOLUTIONS	9219716-0	PAPER PRODUCTS	1,019.63
29244	EAKES OFFICE SOLUTIONS	9220146	CLEANER	50.52
29244	EAKES OFFICE SOLUTIONS	9222117	ERASER CLEANER	73.15
29244	EAKES OFFICE SOLUTIONS	9225453	TRASH BAGS, TOWELS	766.70
29244	EAKES OFFICE SOLUTIONS	9225933	SUPPLIES	611.32
29244	EAKES OFFICE SOLUTIONS	9225933-0	LINERS, SOAP, PAD	611.32
29244	EAKES OFFICE SOLUTIONS	9227756	CLEANER	50.10
29244	EAKES OFFICE SOLUTIONS	9227941	SUPPLIES	62.98
29244	EAKES OFFICE SOLUTIONS	9233132-0	PAPER	140.96
29244	EAKES OFFICE SOLUTIONS	INV692447	EGOLD FAX	38.99
Vendor Total:				4,962.83
29245	EDUCATIONAL SERVICE UNIT #2	1546	PEAK MTG	15.00
29245	EDUCATIONAL SERVICE UNIT #2	1559	PK ESSENTIALS	120.00
29245	EDUCATIONAL SERVICE UNIT #2	1578	ELEM PRINC WORKSHOP	15.00
Vendor Total:				150.00
29246	FASTWYRE	1654793	PHONE SERVICE	39.57
Vendor Total:				39.57
29247	FIRST NATIONAL BANK OMAHA	20251031FNBO	TRAVEL EXP, GOOGLE VOICE	2,348.67
		GF		
Vendor Total:				2,348.67
29248	FLEET US LLC	SI115279	ORANGE PAINT	87.00
Vendor Total:				87.00
29249	FRANCISCAN HEALTHCARE	20251001FRAN	BUS PHYSICAL-RB	145.00
Vendor Total:				145.00
29250	GENERAL REIMBURSEMENT FUND	20251031GENR	TITLE FEE, STATE FFA MEALS,	230.00
		EIM	DRIVER PHYS	
Vendor Total:				230.00
29251	HAUFF MID AMERICA SPORTS	184454	JH GIRLS SINGLETs	342.00
Vendor Total:				342.00
29252	HOMETOWN LEASING	20251101HTL	COPIER LEASE	691.87
Vendor Total:				691.87
29253	J W PEPPER & SONS, INC	367877324	MUSIC	49.99
29253	J W PEPPER & SONS, INC	367977922	MUSIC	152.25
29253	J W PEPPER & SONS, INC	367978782	MUSIC	41.00
Vendor Total:				243.24
29254	JAMES, ADAM	20251101JAME	MILEAGE/GAS	146.00
		S		
Vendor Total:				146.00
29255	JENSEN PLUMBING & HEATING	20250916JENS	REPAIR GYM ROOF AIR	1,001.90
29255	JENSEN PLUMBING & HEATING	20251020JPH	SPRINKLER BOX FB FIELD	390.50
29255	JENSEN PLUMBING & HEATING	20251031JENS	CLEAN AG SEWER	180.00
Vendor Total:				1,572.40
29256	KB'S MINI MART, INC.	20251031KBS	GAS/FUEL	5,861.40
Vendor Total:				5,861.40
29257	KSB SCHOOL LAW	20041	LEGAL SERVICES	40.00
Vendor Total:				40.00
29258	LIFE TRACK SERVICES	20251031LIFE	SURVEY PROGRAM	437.50
		T		
Vendor Total:				437.50
29259	MACKIN BOOK COMPANY	951435	LIBRARY BOOKS	382.10
Vendor Total:				382.10
29260	MATHESON TRI-GAS, INC	52578604	SUPPLIES	707.50
Vendor Total:				707.50
29261	MENARDS - SIOUX CITY	71387 SC	SMOKE FILM	99.95
29261	MENARDS - SIOUX CITY	73307	STEP STOOL	15.14
Vendor Total:				115.09

Check #	Vendor Name	Invoice	Description	Amount
29262	MIDWEST TECHNOLOGY PRODUCTS	2154488	CTE GRANT - WELDER	4,396.00
			Vendor Total:	4,396.00
29263	MILLIGAN-MACE, KATIE	20251031MACE	TRAVEL EXP	77.56
			Vendor Total:	77.56
29264	MOSAIC OF FREMONT	OCT-25	TRANSITION SERVICES	9,603.75
			Vendor Total:	9,603.75
29265	N C S A	89222	MEMBERSHIP	435.00
			Vendor Total:	435.00
29266	NDE	T000587114	NEMTSS CONF	125.00
29266	NDE	T000587153	NEMTSS CONF	125.00
29266	NDE	T000610349	NEMTSS CONF	375.00
			Vendor Total:	625.00
29267	OMNIFY BENEFITS	1414528	FSA FEE	40.00
			Vendor Total:	40.00
29268	ONE SOURCE	2022191664	BACKGROUND SCREEN	57.00
			Vendor Total:	57.00
29269	PHILLIPS, BRITTANI	20251031PHIL	GAS	50.00
			Vendor Total:	50.00
29270	PITNEY BOWES INC	20251101POST	POSTAGE	600.00
			Vendor Total:	600.00
29271	POSTMASTER-LYONS	20251101POST	PO BOX FEE	446.00
			Vendor Total:	446.00
29272	PRIORITY COMMUNICATIONS & SOLUTIONS, INC	7078	REINSTALL CAMERA	226.00
			Vendor Total:	226.00
29273	QUILL CORPORATION	46050811	LAMINATING FILM	197.69
			Vendor Total:	197.69
29274	RAY'S MIDBELL MUSIC	10968707	MUSIC SUPPLIES	249.88
			Vendor Total:	249.88
29275	SAVEMORE MARKET	20251101SAVE M	SUPPLIES	230.02
			Vendor Total:	230.02
29276	SCHOLASTIC INC EDUCATION	M7667476	1ST GR SUPPLIES	123.75
			Vendor Total:	123.75
29277	STEINY'S GENERAL STORE	20251101STEI N	SUPPLIES	847.47
			Vendor Total:	847.47
29278	SWANSON, WESTON	20251105SWAN	TRAVEL EXP	104.63
			Vendor Total:	104.63
29279	TIME MANAGEMENT SYSTEMS, INC	349034	ADD'L EMPL FEE	19.50
			Vendor Total:	19.50
29280	TOTTEN, BRENDA	20251031TOTT	TRAVEL EXP	191.20
			Vendor Total:	191.20
29281	VENTRIS LEARNING LLC	20258380	UFLI FOUNDATIONS	90.00
			Vendor Total:	90.00
29282	VERIZON WIRELESS	6126225883	JET PACKS	45.06
			Vendor Total:	45.06
			Fund Total:	53,814.50
			Checking Account Total:	53,814.50
<u>Checking</u>		2		
Checking	2	Fund: 08	SPECIAL BUILDING FUND	
1413	BOK FINANCIAL	20251215BOK	DEBT SERVICE	400.00
			Vendor Total:	400.00
1414	FIRST NATIONAL BANK OMAHA	20251031FNBO GF	TRAVEL EXP, GOOGLE VOICE	486.64
			Vendor Total:	486.64
1415	HAUFF MID AMERICA SPORTS	178703	GYM MAT	4,140.00

Check #	Vendor Name	Invoice	Description	Amount
				Vendor Total: 4,140.00
1416	HOMETOWN STRUCTURES	11022025	LIGHT POLE BASES	3,236.72
1416	HOMETOWN STRUCTURES	20251031HTST RUCT	SHOTPUT AREA	6,195.79
				Vendor Total: 9,432.51
1417	JENSEN PLUMBING & HEATING	20251017JP	REPAIR ROOFTOP AIR	2,071.79
				Vendor Total: 2,071.79
				Fund Total: 16,530.94
				Checking Account Total: 16,530.94

Checking 6
 Checking 6 Fund: 06 SCHOOL LUNCH FUND

9867	CASH-WA DISTRIBUTING	14843735	FOOD	141.93
9867	CASH-WA DISTRIBUTING	14843906	FOOD	59.33
9867	CASH-WA DISTRIBUTING	14848690	FOOD	154.90
9867	CASH-WA DISTRIBUTING	14852132	FOOD	162.40
9867	CASH-WA DISTRIBUTING	14852134	FOOD	167.66
9867	CASH-WA DISTRIBUTING	14860712	FOOD	472.81
9867	CASH-WA DISTRIBUTING	14860713	FOOD	132.03
9867	CASH-WA DISTRIBUTING	14869222	FOOD	302.09
9867	CASH-WA DISTRIBUTING	14877846	FOOD	546.97
9867	CASH-WA DISTRIBUTING	14878250	FOOD	58.95
9867	CASH-WA DISTRIBUTING	S14848723	FOOD	334.15
				Vendor Total: 2,533.22
9868	HILAND DAIRY FOODS COMPANY LLC	0446621	FOOD	177.79
9868	HILAND DAIRY FOODS COMPANY LLC	0446683	FOOD	626.41
9868	HILAND DAIRY FOODS COMPANY LLC	0446746	FOOD	469.65
9868	HILAND DAIRY FOODS COMPANY LLC	0446805	FOOD	572.28
9868	HILAND DAIRY FOODS COMPANY LLC	0446869	FOOD	200.40
9868	HILAND DAIRY FOODS COMPANY LLC	0446932	FOOD	604.59
9868	HILAND DAIRY FOODS COMPANY LLC	0446998	FOOD	245.40
9868	HILAND DAIRY FOODS COMPANY LLC	0447061-0001	FOOD	583.47
9868	HILAND DAIRY FOODS COMPANY LLC	0447130	FOOD	378.17
				Vendor Total: 3,858.16
9869	MATTEO, NICOLE	10282025HLF	REFUND	20.75
				Vendor Total: 20.75
9870	SAVEMORE MARKET	1112025HLF	FOOD	414.77
				Vendor Total: 414.77
9871	SYSKO FOOD SERVICES	661512684	SUPPLIES	31.74
9871	SYSKO FOOD SERVICES	661557484	FOOD	29.78
9871	SYSKO FOOD SERVICES	661587060	FOOD	2,740.11
9871	SYSKO FOOD SERVICES	661587062	FOOD	53.30
9871	SYSKO FOOD SERVICES	661598265	FOOD	3,001.74
9871	SYSKO FOOD SERVICES	661610477	FOOD	2,593.73
9871	SYSKO FOOD SERVICES	661610478	FOOD	157.75
9871	SYSKO FOOD SERVICES	661610479	FOOD	74.88
9871	SYSKO FOOD SERVICES	661622147	FOOD	2,493.29
9871	SYSKO FOOD SERVICES	661622148	FOOD	28.23
				Vendor Total: 11,204.55
				Fund Total: 18,031.45
				Checking Account Total: 18,031.45

Checking 7
 Checking 7 Fund: 07 BOND FUND

5012	BOK FINANCIAL	20251215BOK	DEBT SERVICE	890,528.13
				Vendor Total: 890,528.13
				Fund Total: 890,528.13
				Checking Account Total: 890,528.13

Net Payroll	229,165.04
Employee Deductions	91,600.42
District SS/Medicare	24,118.40
District Health/Life/HSA	69,449.63
District Retirement	<u>24,678.51</u>
PAYROLL	\$ 439,012.00
ACCOUNTS PAYABLE	<u>\$ 53,814.50</u>
TOTAL GENERAL FUND EXPENDITURES	\$ 492,826.50
BOND FUND	\$ 890,528.13
SPECIAL BUILDING EXPENDITURES	\$ 16,530.94
LUNCH FUND	\$ 18,031.45

Secretary, Board of Education

ATTEST:

President, Board of Education

ROMANS, WIEMER & ASSOCIATES

Certified Public Accountants, P.C.

Steven D. Wiemer, CPA

Gayle D. Steiger, CPA

Members American Institute of Certified Public Accountants

Nebraska Society of Certified Public Accountants

1910 N. Lincoln Avenue • York, Nebraska 68467

(402) 362-5597 • FAX (402) 362-2173

rwacpas@windstream.net

October 23, 2025

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, 2025, 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 2024-2025 school year.
7. We sampled 13 students from the ADVISER report for the year ended August 31, 2025 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.

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

Sincerely,

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

RWA: klz

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA

FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2025

ROMANS, WIEMER & ASSOCIATES

Certified Public Accountants, P.C.

Steven D. Wiemer, CPA

Gayle D. Steiger, CPA

Members American Institute of Certified Public Accountants

Nebraska Society of Certified Public Accountants

1910 N. Lincoln Avenue • York, Nebraska 68467

(402) 362-5597 • FAX (402) 362-2173

rwacpas@windstream.net

October 23, 2025

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, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered School District No. 11-0020, Lyons, Nebraska's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of School District No. 11-0020, Lyons, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of School District No. 11-0020, Lyons, Nebraska's internal control.

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected, on a timely basis. We consider the following deficiencies in internal control to be material weaknesses:

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

A significant deficiency is a deficiency, or combination of deficiencies in internal control, that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Page 2

School District No. 11-0020, Lyons, Nebraska

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

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

RWA: klz

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA

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SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA

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ROMANS, WIEMER & ASSOCIATES

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

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October 23, 2025

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, 2025, 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, 2025, 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 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures and applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budget comparison schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Independent Auditor's Report

School District No. 11-0020, Lyons, Nebraska

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 23, 2025, on our consideration of School District No. 11-0020 of Lyons, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of School District No. 11-0020 of Lyons, Nebraska's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering School District No. 11-0020 of Lyons, Nebraska's internal control over financial reporting and compliance.

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

RWA: klz

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2025

	<u>Governmental Activities</u>
Assets:	
Cash and Deposits	\$ 4,901,944.56
County Treasurers' Balance	<u>833,158.35</u>
Total Assets	<u>\$ 5,735,102.91</u>
 Liabilities	 <u>\$ 0.00</u>
 Net Position:	
Unrestricted	 <u><u>\$ 5,735,102.91</u></u>

See Accompanying Notes to the Financial Statements

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2025

	Program Cash Receipts		
	Cash Disbursements	Charges for Services	Operating Grants and Contributions
Governmental Activities:			
Regular Instruction Programs	\$ (2,253,188.17)		
Early Childhood Educational Programs	(288,158.67)		
Special Education Instruction	(772,389.52)		\$ 701,162.00
Guidance Services	(127,972.65)		
Health Services	(13,128.63)		
Psychological Services: SPED School Age	(46,065.00)		
Speech Pathology & Audiology Services: SPED School Age	(72,499.87)		
Speech Pathology & Audiology Services: SPED Ages 3-5	(1,289.37)		
Speech Pathology & Audiology Services: SPED Ages 0-2	(2,414.88)		
Occupational Therapy - Related Services: SPED School Age	(26,242.52)		
Physical Therapy - Related Services: SPED School Age	(5,721.05)		
Physical Therapy - Related Services: SPED Ages 0-2	(719.29)		
Support Services - Other	(330,586.51)		
School Improvement	(100.00)		
Library/Media Services	(150,880.99)		
Audio-Visual Services	(75.00)		
Instruction-Related Technology	(82,091.56)		
Board of Education	(11,143.73)		
Executive Administration Services	(215,029.64)		
District Legal Services	(3,260.00)		
Office of Principal	(377,772.44)		
Fiscal Services	(126,841.39)		
Purchasing Services	(49,167.25)		
Printing, Publishing & Duplicating Services	(8,302.44)		
Public Information Services	(39.58)		
Personnel Services	(31,774.31)		
Central Services	(4,408.22)		
Operation of Buildings	(195,147.15)		
Maintenance of Buildings	(300,458.76)		
Care & Upkeep of Grounds	(1,078.24)		
(Continued)			

See Accompanying Notes to the Financial Statements

Net
Disbursements
Receipts and
Changes in
Net Position

\$ (2,253,188.17)
(288,158.67)
(71,227.52)
(127,972.65)
(13,128.63)
(46,065.00)

(72,499.87)

(1,289.37)

(2,414.88)

(26,242.52)

(5,721.05)
(719.29)
(330,586.51)
(100.00)
(150,880.99)
(75.00)
(82,091.56)
(11,143.73)
(215,029.64)
(3,260.00)
(377,772.44)
(126,841.39)
(49,167.25)
(8,302.44)
(39.58)
(31,774.31)
(4,408.22)
(195,147.15)
(300,458.76)
(1,078.24)

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2025

	Program Cash Receipts		
	Cash Disbursements	Charges for Services	Operating Grants and Contributions
Governmental Activities: (Continued)			
Vehicle Operation, Maintenance & Purchasing Security	\$ (6,760.35)		
Vehicle Operation & Purchasing - School Age SPED	(25.00)		
Vehicle Servicing & Maintenance - Regular Education	(23,616.66)		
	(368,895.78)		
Vehicle Servicing & Maintenance - School Age SPED	(32,135.30)		\$ 42,956.00
Federal Programs	(46,071.50)		
Transfers	(3,119.93)	\$ 5,663.35	
Other Purchased Services	(12,575.63)		11,812.00
Student Activities	(284,701.79)		597,404.06
Other Purchased Services and Supplies	(134,553.72)		
Employee Benefits	(185,072.83)	206,677.42	
	(309,511.64)	121,286.00	177,449.97
Net Program (Disbursements)	(1,410,381.26)		
Receipts	(2,786,287.86)		
	<u>\$(11,101,656.08)</u>	<u>\$ 333,626.77</u>	<u>\$1,530,784.03</u>
General Receipts:			
Local Receipts			
County Receipts			
State Receipts			
Investment Income			
Transfers			
Other			
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

\$ (6,760.35)
 (25.00)
 (23,616.66)
 (368,895.78)
 10,820.70
 (46,071.50)
 2,543.42
 (763.63)
 312,702.27
 (134,553.72)
 21,604.59
 (10,775.67)
 (1,410,381.26)
(2,786,287.86)

\$ (9,237,245.28)

\$ 4,169,748.88
 29,242.44
 2,475,876.14
 158,726.29
260,764.74

\$ 7,094,358.49

\$ (2,142,886.79)

7,877,989.70

\$ 5,735,102.91

See Accompanying Notes to the Financial Statements

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
STATEMENT OF MODIFIED CASH BASIS ASSETS AND FUND BALANCES AND
MODIFIED CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN MODIFIED CASH BASIS
FUND BALANCES - GOVERNMENTAL FUNDS
AS OF AND FOR THE YEAR ENDED AUGUST 31, 2025

	Major Funds		
	General Fund	Special Building Fund	Bond Fund
Receipts:			
Local Receipts	\$ 3,002,160.93	\$ 16.97	\$ 1,173,137.95
County Receipts	29,242.44		
State Receipts	3,023,802.61		208,003.53
Federal Receipts	597,404.06		
Sales of Meals			
Investment Income	46,124.71	103,811.56	4,961.63
Non-Revenue Receipts	10,764.74		
Total Receipts	<u>\$ 6,709,499.49</u>	<u>\$ 103,828.53</u>	<u>\$ 1,386,103.11</u>
Disbursements:			
Regular Instruction Programs	\$ 2,253,188.17		
Early Childhood Educational Programs	288,158.67		
Special Education Instruction	772,389.52		
Guidance Services	127,972.65		
Health Services	13,128.63		
Psychological Services: SPED School Age	46,065.00		
Speech Pathology & Audiology Services: SPED School Age	72,499.87		
Speech Pathology & Audiology Services: SPED Ages 3-5	1,289.37		
Speech Pathology & Audiology Services: SPED Ages 0-2	2,414.88		
Occupational Therapy - Related Services: SPED School Age	26,242.52		
Physical Therapy - Related Services: SPED School Age	5,721.05		
Physical Therapy - Related Services: SPED Ages 0-2	719.29		
Support Services - Other	330,586.51		
School Improvement	100.00		
Library/Media Services	150,880.99		
Audio-Visual Services	75.00		
Instruction-Related Technology	82,091.56		
Board of Education	11,143.73		
Executive Administration Services	215,029.64		
District Legal Services	3,260.00		
Office of Principal	377,772.44		

(Continued)
See Accompanying Notes to the Financial Statements

Depreciation Fund	Employee Benefit Fund	Activities Fund	School Nutrition Fund	Total Governmental Funds
		\$ 206,677.42	\$ 96.38	\$ 4,382,089.65
				29,242.44
			1,321.36	3,233,127.50
			176,128.61	773,532.67
			121,286.00	121,286.00
\$ 3,828.39				158,726.29
250,000.00				260,764.74
<u>\$ 253,828.39</u>	<u>\$ 0.00</u>	<u>\$ 206,677.42</u>	<u>\$ 298,832.35</u>	<u>\$ 8,958,769.29</u>
				\$ 2,253,188.17
				288,158.67
				772,389.52
				127,972.65
				13,128.63
				46,065.00
				72,499.87
				1,289.37
				2,414.88
				26,242.52
				5,721.05
				719.29
				330,586.51
				100.00
				150,880.99
				75.00
				82,091.56
				11,143.73
				215,029.64
				3,260.00
				377,772.44

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, 2025

	Major Funds		
	General Fund	Special Building Fund	Bond Fund
Disbursements: (Continued)			
Fiscal Services	\$ 126,841.39		
Purchasing Services	49,167.25		
Printing, Publishing & Duplicating Services	8,302.44		
Public Information Services	39.58		
Personnel Services	31,774.31		
Central Services	4,408.22		
Operation of Buildings	195,147.15		
Maintenance of Buildings	300,458.76		
Care & Upkeep of Grounds	1,078.24		
Vehicle Operation, Maintenance & Purchasing	6,760.35		
Security	25.00		
Safety	23,616.66		
Vehicle Operation & Purchasing - Regular			
Education	368,895.78		
Vehicle Operation & Purchasing - School Age			
SPED	32,135.30		
Vehicle Servicing & Maintenance - Regular			
Education	46,071.50		
Vehicle Servicing & Maintenance - School Age			
SPED	3,119.93		
State Categorical Programs	12,575.63		
Federal Programs	284,701.79		
Other Purchased Services		\$ 134,553.72	
Student Activities			
School Nutrition			
Debt Services			\$ 1,410,381.26
Capital Outlay		2,714,548.86	
	<hr/>	<hr/>	<hr/>
Total Disbursements	\$ 6,275,848.77	\$ 2,849,102.58	\$ 1,410,381.26

See Accompanying Notes to the Financial Statements

Depreciation Fund	Employee Benefit Fund	Activities Fund	School Nutrition Fund	Total Governmental Funds
				\$ 126,841.39
				49,167.25
				8,302.44
				39.58
				31,774.31
				4,408.22
				195,147.15
				300,458.76
				1,078.24
				6,760.35
				25.00
				23,616.66
				368,895.78
				32,135.30
				46,071.50
				3,119.93
				12,575.63
				284,701.79
				134,553.72
		\$ 185,072.83		185,072.83
			\$ 309,511.64	309,511.64
				1,410,381.26
\$ 71,739.00				2,786,287.86
\$ 71,739.00	\$ 0.00	\$ 185,072.83	\$ 309,511.64	\$ 11,101,656.08

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, 2025

	Major Funds		
	General Fund	Special Building Fund	Bond Fund
Excess (Deficiency) of Receipts over Disbursements	\$ 433,650.72	\$ (2,745,274.05)	\$ (24,278.15)
Modified Cash Basis Fund Balance - Beginning of Year	2,018,495.05	4,624,868.94	898,418.43
Modified Cash Basis Fund Balance - End of Year	<u>\$ 2,452,145.77</u>	<u>\$ 1,879,594.89</u>	<u>\$ 874,140.28</u>
Assets			
Cash and Deposits	\$ 1,871,659.55	\$ 1,879,577.92	\$ 621,485.12
County Treasurers' Balance	580,486.22	16.97	252,655.16
Total Assets	<u>\$ 2,452,145.77</u>	<u>\$ 1,879,594.89</u>	<u>\$ 874,140.28</u>
Fund Balances			
Committed			\$ 874,140.28
Assigned		\$ 1,879,594.89	
Unassigned	<u>\$ 2,452,145.77</u>		
Total Fund Balances	<u>\$ 2,452,145.77</u>	<u>\$ 1,879,594.89</u>	<u>\$ 874,140.28</u>

See Accompanying Notes to the Financial Statements

Depreciation Fund	Employee Benefit Fund	Activities Fund	School Nutrition Fund	Total Governmental Funds
\$ 182,089.39	\$ 0.00	\$ 21,604.59	\$ (10,679.29)	\$ (2,142,886.79)
<u>119,810.21</u>	<u>19,087.75</u>	<u>113,101.18</u>	<u>84,208.14</u>	<u>7,877,989.70</u>
<u>\$ 301,899.60</u>	<u>\$ 19,087.75</u>	<u>\$ 134,705.77</u>	<u>\$ 73,528.85</u>	<u>\$ 5,735,102.91</u>
\$ 301,899.60	\$ 19,087.75	\$ 134,705.77	\$ 73,528.85	\$ 4,901,944.56 833,158.35
<u>\$ 301,899.60</u>	<u>\$ 19,087.75</u>	<u>\$ 134,705.77</u>	<u>\$ 73,528.85</u>	<u>\$ 5,735,102.91</u>
\$ 301,899.60	\$ 19,087.75	\$ 134,705.77	\$ 73,528.85	\$ 874,140.28 2,408,816.86 2,452,145.77
<u>\$ 301,899.60</u>	<u>\$ 19,087.75</u>	<u>\$ 134,705.77</u>	<u>\$ 73,528.85</u>	<u>\$ 5,735,102.91</u>

See Accompanying Notes to the Financial Statements

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2025

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, 2025

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, 2025

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, 2025

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, 2025

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, 2025, consisted of the following:

	<u>Book Amount</u>	<u>Bank Amount</u>
<u>General Fund</u>		
Cash in Bank – Checking	\$ (56,377.32)	\$ 1,945.46
Cash in Bank – Savings – Lyons	1,716,127.74	1,716,127.74
Cash in Bank – Savings – Decatur	203,748.88	203,748.88
Cash in Bank – General Reimbursement	6,125.63	6,125.63
Cash in Bank – Payroll Withholding	2,034.62	2,034.62
<u>Depreciation Fund</u>		
Cash in Bank	231,477.44	231,477.44
Certificates of Deposits	70,422.16	70,422.16
<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, 2025

NOTE 4

Cash and Deposits (Continued)

	Book Amount	Bank Amount
<u>Activities Fund</u>		
Cash in Bank - Checking	\$ 126,398.76	\$ 126,912.76
Cash in Bank - Cougar Branch	8,307.01	8,307.01
<u>School Nutrition Fund</u>		
Cash in Bank	73,528.85	73,528.55
<u>Bond Fund</u>		
Cash in Bank - Checking	158,718.43	158,718.43
Cash in Bank - Saving	462,766.69	462,766.69
<u>Special Building Fund</u>		
Cash in Bank	1,205,256.76	1,480,608.99
Certificates of Deposit	37,993.62	37,993.62
Cash In Bank - NIAF	636,327.54	636,327.54
	\$ 4,901,944.56	\$ 5,236,133.27

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, 2025, the School District had bank deposits of \$5,236,133.27. Of which \$4,599,805.73 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 \$636,327.54 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.

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).

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2025

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, 2025, and are included in the fund balances.

	August 31, 2024	August 31, 2025
<u>General Fund</u>		
Burt County	\$ 914,956.36	\$ 554,859.76
Cuming County	5,414.00	7,565.46
Thurston County	50,186.03	18,061.00
	\$ 970,556.39	\$ 580,486.22
 <u>Special Building Fund</u>		
Burt County	\$ 0.00	\$ 16.97
Cuming County	0.00	0.00
Thurston County	0.00	0.00
	\$ 0.00	\$ 16.97
 <u>Bond Fund</u>		
Burt County	\$ 292,782.81	\$ 242,921.06
Cuming County	1,844.42	3,042.22
Thurston County	15,101.76	6,691.88
	\$ 309,728.99	\$ 252,655.18

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.

(Continued)

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 6

Budget Process and Property Taxes (Continued)

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, 2025, was \$0.943781 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, 2024, 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.

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
(Continued)

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 7

Retirement Plan (Continued)

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, 2025, the District's total payroll for all employees was \$3,416,716.23. Total covered payroll was \$3,236,957.32. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Contributions

On May 6, 2025, LB645 was signed into law. LB645 changes contribution rates for the School Employees Retirement System ("the Plan"). The contribution rate for members, employers, and the State of Nebraska will now be dependent on the funded status of the Plan as determined by the independent, third-party actuarial valuation report.

LB645 states the contribution rates shall be calculated as of July 1 each year and will be based on the actuarial value of assets in the Plan as of the most recent actuarial valuation report presented to the Public Employees Retirement Board. The funded status in the report will determine the contribution rate to be implemented July 1 of the next year.

(Continued)

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 7

Retirement Plan (Continued)

Funded Status	Employee	Employer	State
100% or above	7.25%	7.32%	0.0%
Between 98% and less than 100%	8.00%	8.08%	0.7%
Between 96% and less than 98%	8.75%	8.84%	0.7%
Less than 96%	9.75%	9.85%	2.0%

The employee contribution was equal 9.78 percent from July 1, 2023, to June 30, 2024. The employee contribution was 8.0 percent from July 1, 2025, to August 31, 2025. 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, 2025 was \$310,901.45.

The State contributed an amount equal to two percent of the compensation of all members through June 30, 2025 and 0.7 percent July 1, 2025, to August 31, 2025. This contribution is considered a nonemployer contribution since school employees are not employees of the State.

Pension Liabilities

At June 30, 2024 the District had a liability of (\$593,296) 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, 2024, 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 99.9% funded as of November 18, 2024 based on actuarial valuation report. 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, 2024, the District's proportion was 0.107785 percent, which was a decrease of 0.001060 percent from its proportion measured as of June 30, 2023.

For the year ended June 30, 2024, the District's allocated pension expense was (\$99,490).

Actuarial Assumptions

The total pension liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:
(Continued)

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 7

Retirement Plan (Continued)

Inflation	2.35 percent
Salary increases, including wage inflation	2.85 – 12.95 percent
Cost-Of-Living Adjustment	Members hired before July 1, 2013: 2.00% 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	7.0 percent

The School Plan's pre-retirement mortality rates were based on the Pub-2010 General Members (Above Median) Employee Mortality Table (100% of male rates, 95% of female 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, 2024 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:
(Continued)

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 7

Retirement Plan (Continued)

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

Discount Rate

The discount rate used to measure the Total Pension Liability at June 30, 2024, was 7.0 percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2015, through June 30, 2019. The actuarial experience study is reviewed by the NPERs Board, which must vote to change the discount rate.

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and nonemployers will be made at the contractually required rates, actuarially determined.

Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2123.

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 7.0 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 (6.0 percent) or 1-percentage-point higher (8.0 percent) than the current rate:

(Continued)

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 7

Retirement Plan (Continued)

	<u>Discount rate</u>	<u>District's proportionate Share of net pension liability</u>
1% decrease	6.0%	\$ 1,874,843
Current discount rate	7.0%	\$ (593,296)
1% increase	8.0%	\$ (2,616,947)

Plan Fiduciary Net Position

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

NOTE 8

Risk Management

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

NOTE 9

Non-Monetary Transactions

The School District receives Federal Food Commodities that are passed through the State Department of Social Services. The Department of Social Services provides the School District with a detailed listing of commodities received by the School District, and its monetary value. For the Department of Social Services fiscal year ended June 30, 2025, the value of commodities received by the School was \$13,400.75.

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 10

Bonds Payable

General Obligation Refunding Bonds Series 2022

Issue Date: June 15, 2022

Dates Due: December 15, 2047

Original Issue	\$ <u>7,930,000.00</u>
Amount Redeemed in Prior Years	\$ 325,000.00
Amount Redeemed During the Year	<u>340,000.00</u>
Total Bonds Redeemed	<u>\$ 665,000.00</u>
Debt Service Requirements for Remaining Year as of August 31, 2025	<u>\$ 7,265,000.00</u>

Remaining Payment Schedule:

Date	Principal	Interest Rate	Interest	Total
12/15/25	\$ 360,000.00	5.000%	\$ 175,656.25	\$ 535,656.25
6/15/26			166,656.25	166,656.25
12/15/26	375,000.00	5.000%	166,656.25	541,656.25
6/15/27			157,281.25	157,281.25
12/15/27	395,000.00	5.000%	157,281.25	552,281.25
6/15/28			147,406.25	147,406.25
12/15/28	415,000.00	5.000%	147,406.25	562,406.25
6/15/29			137,031.25	137,031.25
12/15/29	435,000.00	5.000%	137,031.25	572,031.25
6/15/30			126,156.25	126,156.25
12/15/30	460,000.00	5.000%	126,156.25	586,156.25
6/15/31			114,656.25	114,656.25
12/15/31	480,000.00	5.000%	114,656.25	594,656.25
6/15/32			102,656.25	102,656.25
12/15/32	505,000.00	5.000%	102,656.25	607,656.25
6/15/33			90,031.25	90,031.25
12/15/33	530,000.00	5.000%	90,031.25	620,031.25
6/15/34			76,781.25	76,781.25
12/15/34			76,781.25	76,781.25
6/15/35			76,781.25	76,781.25
12/15/35			76,781.25	76,781.25
6/15/36			76,781.25	76,781.25
12/15/36			76,781.25	76,781.25
6/15/37			76,781.25	76,781.25
12/15/37			76,781.25	76,781.25
6/15/38			76,781.25	76,781.25

(Continued)

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 10

Bonds Payable (Continued)

<u>Date</u>	<u>Principal</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Total</u>
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
6/15/47			5,775.00	5,775.00
12/15/47	220,000.00	5.250%	5,775.00	225,775.00
	<u>\$ 7,265,000.00</u>		<u>\$ 3,611,281.27</u>	<u>\$ 10,876,281.27</u>

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

Original Issue	<u>\$ 13,570,000.00</u>
Amount Redeemed During the Year	<u>\$ 0.00</u>
Debt Service Requirements for Remaining Years as of August 31, 2025	<u>\$ 13,570,000.00</u>

Remaining Payment Schedule:

<u>Date</u>	<u>Principal</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Total</u>
12/15/25 (Continued)			\$ 354,871.88	\$ 354,871.88

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 10

Bonds Payable (Continued)

<u>Date</u>	<u>Principal</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Total</u>
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
6/15/33			354,871.88	354,871.88
12/15/33			354,871.88	354,871.88
6/15/34			354,871.88	354,871.88
12/15/34	\$ 570,000.00	4.125%	354,871.88	924,871.88
6/15/35			343,115.63	343,115.63
12/15/35	590,000.00	4.125%	343,115.63	933,115.63
6/15/36			330,946.88	330,946.88
12/15/36	615,000.00	4.125%	330,946.88	945,946.88
6/15/37			318,262.50	318,262.50
12/15/37	640,000.00	4.125%	318,262.50	958,262.50
6/15/38			305,062.50	305,062.50
12/15/38	250,000.00	5.250%	305,062.50	555,062.50
6/15/39			298,500.00	298,500.00
12/15/39	260,000.00	5.250%	298,500.00	558,500.00
6/15/40			291,675.00	291,675.00
12/15/40	265,000.00	5.250%	291,675.00	556,675.00
6/15/41			284,718.75	284,718.75
12/15/41	285,000.00	5.250%	284,718.75	569,718.75
6/15/42			277,237.50	277,237.50
12/15/42	300,000.00	5.250%	277,237.50	577,237.50
6/15/43			269,362.50	269,362.50
12/15/43	660,000.00	5.500%	269,362.50	929,362.50
6/15/44			251,212.50	251,212.50
12/15/44	695,000.00	5.500%	251,212.50	946,212.50
6/15/45			232,100.00	232,100.00
12/15/45	735,000.00	5.500%	232,100.00	967,100.00
6/15/46			211,887.50	211,887.50

(Continued)

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 10

Long-Term Debt (Continued)

<u>Date</u>	<u>Principal</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Total</u>
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
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>\$14,995,778.24</u>	<u>\$28,565,778.24</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>
8/31/26	\$ 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	435,000.00	972,931.26	1,407,931.26
8/31/31 - 8/31/35	2,545,000.00	4,508,150.05	7,053,150.05
8/31/36 - 8/31/40	3,215,000.00	3,870,959.39	7,085,959.39
8/31/41 - 8/31/45	4,025,000.00	3,029,081.27	7,054,081.27
8/31/46 - 8/31/50	5,210,000.00	1,805,712.50	7,015,712.50
8/31/51 - 8/31/53	3,860,000.00	325,875.00	4,185,875.00
	<u>\$ 20,835,000.00</u>	<u>\$ 18,607,059.51</u>	<u>\$ 39,442,059.51</u>

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 12

Changes in Long-Term Debt

	August 31, 2024	New Debt	Retired Debt	August 31, 2025
Bonds Payable	\$21,175,000.00	\$ 0.00	\$ 340,000.00	\$20,835,000.00

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, 2025, the District did not make any transfers.

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCE COMPARED TO BUDGET - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2025

	<u>Actual</u>	<u>Budget Original & Final</u>
Fund Balance, September 1, 2024	<u>\$ 2,018,495.05</u>	<u>\$ 1,838,039.00</u>
Receipts (Schedule A)	<u>6,709,499.49</u>	<u>6,070,130.00</u>
	<u>\$ 8,727,994.54</u>	<u>\$ 7,908,169.00</u>
Disbursements (Schedule B)	<u>6,275,848.77</u>	<u>6,404,467.00</u>
Fund Balance, August 31, 2025	<u><u>\$ 2,452,145.77</u></u>	<u><u>\$ 1,503,702.00</u></u>
Represented by:		
Cash in Bank	\$ 1,871,659.55	
County Treasurers' Balance, August 31, 2025	<u>580,486.22</u>	
	<u><u>\$ 2,452,145.77</u></u>	

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS COMPARED TO BUDGET
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2025

	<u>Actual</u>	<u>Budget Original & Final</u>
<u>1000 Local Receipts</u>		
1100 Local Property Taxes	\$ 2,755,117.18	\$ 4,419,000.00
1115 Carline Tax	1,566.80	1,800.00
1125 Motor Vehicle Taxes	209,232.34	205,000.00
1140 Penalties and Interest on Taxes	8,641.52	5,000.00
1370 Preschool Tuition & Fees	3,647.59	
1423 Transportation Fees Other Districts (SPED)	5,663.35	10,000.00
1510 Interest	46,124.71	
1520 Dividends	41.70	
1740 Student Fees	4,135.00	
1911 Local License Fees	3,140.00	2,000.00
1925 Categorical Grants From Corporations & Other Private Sources	8,900.00	
1951 Miscellaneous Revenue from Other Schools within the State	730.48	
1955 Postsecondary Receipts	1,000.00	
1990 Other Local Receipts	344.97	6,000.00
	<u>\$ 3,048,285.64</u>	<u>\$ 4,648,800.00</u>
<u>2000 County Receipts</u>		
2110 County Fines and Licenses	\$ 14,392.93	\$ 10,000.00
2210 Educational Service Unit	14,849.51	5,000.00
	<u>\$ 29,242.44</u>	<u>\$ 15,000.00</u>
<u>3000 State Receipts</u>		
3110 State Aid	\$ 474,830.00	\$ 474,830.00
3120 Special Education Programs	701,162.00	500,000.00
3125 Special Education Transportation	42,956.00	30,000.00
3130 Homestead Exemption	72,866.88	
3131 Property Tax Credit	1,595,191.58	
3180 Pro-Rate Motor Vehicle	12,014.21	5,000.00
3400 State Apportionment	112,969.94	50,000.00
3535 High Ability Learners	4,312.00	4,000.00
3551 Career Education	7,500.00	15,000.00
	<u>\$ 3,023,802.61</u>	<u>\$ 1,078,830.00</u>

See Independent Auditor's Report

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS COMPARED TO BUDGET
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2025

	<u>Actual</u>	<u>Budget Original & Final</u>
<u>4000 Federal Receipts</u>		
4310 REAP Grant	\$ 20,596.00	\$ 27,000.00
4505 Title I, Part A: ESSA Improving Basic Programs	80,058.00	80,000.00
4509 Title II Part A	22,133.00	
4516 IDEA Preschool (619) Base	3,285.00	
4518 IDEA Part B (611) Base & Enrollment Poverty Allocation	77,040.00	150,000.00
4521 IDEA Part B Proportionate Share	7,440.00	5,000.00
4525 Federal Vocational & Applied Technology Education		10,000.00
4531 Title IV, Part B ESSA 21st Century Community Learning Centers	21,330.00	12,000.00
4708 Medicaid in Public Schools	484.71	1,300.00
4709 Medicaid Administrative Activities	1,915.35	4,200.00
4969 Title IV, Part A	20,000.00	
4988 ARP - ELC Afterschool (ARP ESSER III)	90,326.00	35,000.00
4989 American Rescue Plan - Expanded Learning Collaborative Summer School (ARP ESSER III)	39,253.00	
4993 ARP - Homeless Children and Youth (ARP HCYI)	15,000.00	
4998 Elementary & Secondary School Emergency Relief (ESSER III)	198,543.00	
	<u>\$ 597,404.06</u>	<u>\$ 324,500.00</u>
<u>5000 Non-Revenue Receipts</u>		
5300 Sale of Property	\$ 1,240.00	
5301 Insurance Adjustments	2,914.69	\$ 3,000.00
5690 Other Non-Revenue Receipts	6,610.05	
	<u>\$ 10,764.74</u>	<u>\$ 3,000.00</u>
Total Receipts	<u><u>\$ 6,709,499.49</u></u>	<u><u>\$ 6,070,130.00</u></u>

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS COMPARED TO BUDGET -
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2025

	Total	Budget Original & Final
<u>PROGRAMS:</u>		
1100 Regular Instruction Programs	\$ 2,253,188.17	\$ 2,251,500.00
1190 Early Childhood Educational Programs	288,158.67	175,000.00
1200 Special Education Instruction	772,389.52	875,000.00
2120 Guidance Services	127,972.65	130,000.00
2130 Health Services	13,128.63	15,000.00
2141 Psychological Services: SPED School Age	46,065.00	75,000.00
2151 Speech Pathology & Audiology Services: SPED School Age	72,499.87	100,000.00
2152 Speech Pathology & Audiology Services: SPED Ages 3-5	1,289.37	5,000.00
2153 Speech Pathology & Audiology Services: SPED Ages 0-2	2,414.88	5,000.00
2161 Occupational Therapy - Related Services: SPED School Age	26,242.52	35,000.00
2171 Physical Therapy - Related Services: SPED School Age	5,721.05	10,000.00
2173 Physical Therapy - Related Services: SPED Ages 0-2	719.29	5,000.00
2190 Support Services - Other	330,586.51	345,000.00
2211 School Improvement	100.00	
2220 Library/Media Services	150,880.99	155,000.00
2223 Audio-Visual Services	75.00	
2230 Instruction-Related Technology	82,091.56	85,000.00
2310 Board of Education	11,143.73	25,000.00
2320 Executive Administration Services	215,029.64	230,000.00
2330 District Legal Services	3,260.00	10,000.00
2410 Office of Principal	377,772.44	350,000.00
2510 Fiscal Services	126,841.39	120,000.00
2520 Purchasing Services	49,167.25	75,000.00
2530 Printing, Publishing & Duplicating Services	8,302.44	10,000.00
2560 Public Information Services	39.58	
2570 Personnel Services	31,774.31	35,000.00
2590 Central Services	4,408.22	5,000.00
2610 Operation of Buildings	195,147.15	200,000.00
2620 Maintenance of Buildings	300,458.76	250,000.00
2630 Care & Upkeep of Grounds	1,078.24	
2650 Vehicle Operation, Maintenance & Purchasing	6,760.35	100,000.00
2660 Security	25.00	
2670 Safety	23,616.66	
2710 Vehicle Operation & Purchasing - Regular Education	368,895.78	145,000.00
2712 Vehicle Operation & Purchasing - School Age SPED	32,135.30	80,000.00
2730 Vehicle Servicing & Maintenance - Regular Education	46,071.50	30,000.00
2732 Vehicle Servicing & Maintenance - School Age SPED	3,119.93	
3535 High Ability Learners	4,312.00	5,000.00
3551 Career Education	7,500.00	
3599 Other State Categorical Grants	763.63	
6200 Title I	83,343.93	90,000.00

(Continued)

See Independent Auditor's Report

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS COMPARED TO BUDGET -
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2025

	<u>Total</u>	<u>Budget Original & Final</u>
PROGRAMS: (Continued)		
6406 IDEA Preschool (619) Base Allocation	\$ 1,653.00	\$ 5,000.00
6408 IDEA Part B (611) Base & Enrollment Poverty Allocation Birth Through Age Twenty-One	83,000.00	80,000.00
6412 IDEA Part B Proportionate Share	2,324.00	5,000.00
6968 21st Century Grant	49,939.17	50,000.00
6988 ARP Expanded Learning Collaborative Afterschool (ARP ESSER III)	8,969.79	10,000.00
6992 REAP	41,192.00	40,000.00
6993 American Rescue Plan-Homeless Children and Youth I (ARP HCY I)	7,500.00	7,500.00
6998 Elementary & Secondary School Emergency Relief (ESSER III)	6,779.90	180,467.00
	<u>\$ 6,275,848.77</u>	<u>\$ 6,404,467.00</u>
Total Disbursements		

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, 2025

	<u>Actual</u>	<u>Budget Original & Final</u>
Fund Balance, September 1, 2024	\$ 119,810.21	\$ 117,267.00
Receipts:		
1510 Interest	\$ 3,828.39	
5200 Allocation from General Fund	250,000.00	\$ 32,733.00
Total Receipts	\$ 253,828.39	\$ 32,733.00
Total Funds Available	\$ 373,638.60	\$ 150,000.00
Disbursements:		
2900-700 Property	\$ 71,739.00	\$ 150,000.00
Fund Balance, August 31, 2025	<u>\$ 301,899.60</u>	<u>\$ 0.00</u>
Represented by:		
Cash in Bank	<u>\$ 301,899.60</u>	

SCHOOL DISTRICT NO. 11-0020LYONS, NEBRASKA

SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
COMPARED TO BUDGET - EMPLOYEE BENEFIT FUND
FOR THE YEAR ENDED AUGUST 31, 2025

	<u>Actual</u>	<u>Budget Original & Final</u>
Fund Balance, September 1, 2024	\$ 19,087.75	\$ 19,079.00
Receipts:		
5200 Allocation from General Fund	\$ 0.00	\$ 0.00
Total Funds Available	\$ 19,087.75	\$ 19,079.00
Disbursements:		
2900-200 Employee Benefits	\$ 0.00	\$ 19,079.00
Fund Balance, August 31, 2025	<u>\$ 19,087.75</u>	<u>\$ 0.00</u>
Represented by:		
Cash in Bank	<u>\$ 19,087.75</u>	

See Independent Auditor's Report

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCE COMPARED TO BUDGET - ACTIVITIES FUND
FOR THE YEAR ENDED AUGUST 31, 2025

	<u>Actual</u>	<u>Budget Original & Final</u>
Fund Balance, September 1, 2024	<u>\$ 113,101.18</u>	<u>\$ 53,623.00</u>
Receipts:		
1790 Other Activity Income	<u>\$ 206,677.42</u>	<u>\$ 171,377.00</u>
Total Funds Available	<u>\$ 319,778.60</u>	<u>\$ 225,000.00</u>
Disbursements:		
2900-610 Supplies	<u>\$ 185,072.83</u>	<u>\$ 225,000.00</u>
Fund Balance, August 31, 2025	<u><u>\$ 134,705.77</u></u>	<u><u>\$ 0.00</u></u>
Represented by:		
Cash in Bank	<u><u>\$ 134,705.77</u></u>	

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCE COMPARED TO BUDGET - SCHOOL NUTRITION FUND
FOR THE YEAR ENDED AUGUST 31, 2025

	<u>Actual</u>	<u>Budget Original & Final</u>
Fund Balance, September 1, 2024	\$ 84,208.14	\$ 63,750.00
Receipts:		
1611 Student Lunches	\$ 69,278.77	\$ 96,250.00
1612 Student Breakfast	18,642.40	
1620 Non Reimbursable	33,364.83	
1990 Other Local Receipts	96.38	
3150 State Reimbursement	1,321.36	
4210 Federal Reimbursement	176,128.61	150,000.00
Total Receipts	<u>\$ 298,832.35</u>	<u>\$ 246,250.00</u>
Total Funds Available	<u>\$ 383,040.49</u>	<u>\$ 310,000.00</u>
Disbursements:		
3100-100 Salaries	\$ 76,998.09	\$ 70,000.00
3100-200 Employee Benefits	29,078.52	50,000.00
3100-430 Non-Tech Repairs & Maintenance	1,205.84	
3100-610 Supplies	8,014.15	10,000.00
3100-630 Food	192,044.48	180,000.00
3100-643 Web Based Software	1,588.18	
3100-800 Other	582.38	
Total Disbursements	<u>\$ 309,511.64</u>	<u>\$ 310,000.00</u>
Fund Balance, August 31, 2025	<u>\$ 73,528.85</u>	<u>\$ 0.00</u>
Represented by:		
Cash in Bank	<u>\$ 73,528.85</u>	

See Independent Auditor's Report

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS AND CHANGES
IN FUND BALANCE COMPARED TO BUDGET - BOND FUND
FOR THE YEAR ENDED AUGUST 31, 2025

	<u>Actual</u>	<u>Budget Original & Final</u>
Fund Balance, September 1, 2024	\$ 898,418.43	\$ 708,560.00
Receipts:		
1100 Taxes Levied	\$ 1,169,441.27	\$ 1,415,000.00
1115 Carline	653.66	
1140 Penalties & Interest on Taxes	3,043.02	
1510 Interest	4,961.63	3,400.00
3130 Homestead Exemption	30,399.90	
3131 Property Tax Credit	174,844.74	
3180 Pro-rate Motor Vehicle	2,758.89	1,850.00
Total Receipts	<u>\$ 1,386,103.11</u>	<u>\$ 1,420,250.00</u>
Total Funds Available	<u>\$ 2,284,521.54</u>	<u>\$ 2,128,810.00</u>
Disbursements:		
5000-831 Principal Payment	\$ 340,000.00	\$ 340,000.00
5000-832 Interest Payment	1,069,556.26	1,090,000.00
5000-833 Other Debt-Related Costs	825.00	
Total Disbursements	<u>\$ 1,410,381.26</u>	<u>\$ 1,430,000.00</u>
Fund Balance, August 31, 2025	<u>\$ 874,140.28</u>	<u>\$ 698,810.00</u>
Represented by:		
Cash in Bank	\$ 621,485.12	
County Treasurers' Balance, August 31, 2025	<u>252,655.16</u>	
	<u>\$ 874,140.28</u>	

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCE COMPARED TO BUDGET - SPECIAL BUILDING FUND
FOR THE YEAR ENDED AUGUST 31, 2025

	<u>Actual</u>	<u>Budget Original & Final</u>
Fund Balance, September 1, 2024	\$ 4,624,868.94	\$ 5,948,052.00
Receipts:		
1100 Local Property Taxes	\$ 13.51	
1140 Penalties & Interest on Taxes	3.46	
1510 Interest	103,811.56	\$ 200,000.00
Total Receipts	<u>\$ 103,828.53</u>	<u>\$ 200,000.00</u>
Total Funds Available	<u>\$ 4,728,697.47</u>	<u>\$ 6,148,052.00</u>
Disbursements:		
4300-340 Other Professional Services	\$ 75,622.46	\$ 120,000.00
4500-340 Other Professional Services	11,155.38	10,000.00
4500-610 Supplies	47,775.88	1,500.00
4600-710 Land Improvements	138,718.98	25,000.00
4500-720 Buildings	2,348,265.24	5,991,552.00
4500-733 Furniture and Fixtures	192,586.67	
4700-720 Buildings	34,977.97	
Total Disbursements	<u>\$ 2,849,102.58</u>	<u>\$ 6,148,052.00</u>
Fund Balance, August 31, 2025	<u><u>\$ 1,879,594.89</u></u>	<u><u>\$ 0.00</u></u>
Represented by:		
Cash in Bank	\$ 1,243,250.38	
Cash in NLA	636,327.54	
County Treasurers' Balance, August 31, 2025	16.97	
	<u><u>\$ 1,879,594.89</u></u>	

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET-GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2025
(Unaudited)

	Total	Budget Original & Final
<u>1100 Regular Instruction Programs</u>		
Salaries	\$ 1,465,207.31	
Employee Benefits	527,601.77	
Retirement	102,982.12	
Increased Retirement	31,517.54	
Purchased Professional/Technical Services	961.35	
Purchased Property Services	848.59	
Other Property Services	3,270.29	
Supplies	114,336.83	
Other Items	6,462.37	
	\$ 2,253,188.17	\$ 2,251,500.00
<u>1190 Early Childhood Educational Programs</u>		
Salaries	\$ 196,469.05	
Employee Benefits	69,214.94	
Retirement	14,456.58	
Increased Retirement	4,489.38	
Supplies	3,328.72	
Other Items	200.00	
	\$ 288,158.67	\$ 175,000.00
<u>1200 Special Education Instruction</u>		
Salaries	\$ 421,123.16	
Employee Benefits	122,402.97	
Retirement	30,161.85	
Increased Retirement	9,449.27	
Purchased Professional/Technical Services	65,113.75	
Other Property Services	117,283.33	
Supplies	3,344.21	
Other Items	3,510.98	
	\$ 772,389.52	\$ 875,000.00
<u>2120 Guidance Services</u>		
Salaries	\$ 84,517.94	
Employee Benefits	33,915.06	
Retirement	6,214.11	
Increased Retirement	1,883.67	
Supplies	1,441.87	
	\$ 127,972.65	\$ 130,000.00

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, 2025
(Unaudited)

	Total	Budget Original & Final
<u>2130 Health Services</u>		
Salaries	\$ 9,586.50	
Employee Benefits	733.41	
Purchased Professional/Technical Services	1,500.00	
Supplies	1,308.72	
	\$ 13,128.63	\$ 15,000.00
<u>2141 Psychological Services: SPED School Age</u>		
Other Property Services	\$ 46,065.00	\$ 75,000.00
<u>2151 Speech Pathology & Audiology Services: SPED School Age</u>		
Other Property Services	\$ 72,499.87	\$ 100,000.00
<u>2152 Speech Pathology & Audiology Services: SPED Ages 3-5</u>		
Other Property Services	\$ 1,289.37	\$ 5,000.00
<u>2153 Speech Pathology & Audiology Services: SPED Ages 0-2</u>		
Other Property Services	\$ 2,414.88	\$ 5,000.00
<u>2161 Occupational Therapy - Related Services: SPED School Age</u>		
Other Property Services	\$ 26,242.52	\$ 35,000.00
<u>2171 Physical Therapy - Related Services: SPED School Age</u>		
Other Property Services	\$ 5,721.05	10,000.00
<u>2173 Physical Therapy - Related Services: SPED Ages 0-2</u>		
Salaries		
Other Property Services	\$ 719.29	\$ 5,000.00
<u>2190 Support Services - Other</u>		
Salaries	\$ 210,695.25	
Employee Benefits	38,329.04	
Retirement	12,394.70	
Increased Retirement	3,774.60	
Purchased Professional/Technical Services	2,337.51	
Other Property Services	8,524.65	
Supplies	44,911.31	
Other Items	9,619.45	
	\$ 330,586.51	\$ 345,000.00

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, 2025
(Unaudited)

	Total	Budget Original & Final
<u>2211 School Improvement</u>		
Other Items	\$ 100.00	\$ 0.00
<u>2220 Library/Media Services</u>		
Salaries	\$ 84,009.22	
Employee Benefits	27,025.18	
Retirement	6,176.68	
Increased Retirement	1,870.21	
Other Property Services	73.84	
Supplies	31,371.86	
Other Items	354.00	
	\$ 150,880.99	\$ 155,000.00
<u>2223 Audio-Visual Services</u>		
Supplies	\$ 75.00	\$ 0.00
<u>2230 Instruction-Related Technology</u>		
Salaries	\$ 38,789.67	
Employee Benefits	2,950.44	
Retirement	2,851.84	
Increased Retirement	830.48	
Purchased Professional/Technical Services	2,154.82	
Purchased Property Services	306.25	
Other Property Services	345.34	
Supplies	33,383.72	
Other Items	479.00	
	\$ 82,091.56	\$ 85,000.00
<u>2310 Board of Education</u>		
Other Property Services	\$ 3,008.25	
Supplies	4,400.00	
Other Items	3,735.48	
	\$ 11,143.73	\$ 25,000.00
<u>2320 Executive Administration Services</u>		
Salaries	\$ 166,086.34	
Employee Benefits	23,482.65	
Retirement	12,211.22	
(Continued)		

See Independent Auditor's Report

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET-GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2025
(Unaudited)

	Total	Budget Original & Final
<u>2320 Executive Administration Services (Continued)</u>		
Increased Retirement	\$ 3,670.49	
Purchased Professional/Technical Services	3,238.22	
Other Property Services	754.75	
Supplies	32.97	
Other Items	5,553.00	
	\$ 215,029.64	\$ 230,000.00
<u>2330 District Legal Services</u>		
Legal Services	\$ 3,260.00	\$ 10,000.00
<u>2410 Office of Principal</u>		
Salaries	\$ 232,928.83	
Employee Benefits	97,168.07	
Retirement	17,119.43	
Increased Retirement	5,162.38	
Purchased Professional/Technical Services	918.50	
Other Property Services	432.74	
Supplies	22,172.49	
Other Items	1,870.00	
	\$ 377,772.44	\$ 350,000.00
<u>2510 Fiscal Services</u>		
Salaries	\$ 67,552.00	
Employee Benefits	26,276.70	
Retirement	4,962.88	
Increased Retirement	1,502.42	
Purchased Professional/Technical Services	12,403.04	
Other Property Services	650.60	
Supplies	12,767.69	
Other Items	726.06	
	\$ 126,841.39	\$ 120,000.00
<u>2520 Purchasing Services</u>		
Salaries	\$ 27,715.75	
Employee Benefits	8,911.83	
Retirement	1,993.99	
Increased Retirement	655.89	
Purchased Professional/Technical Services	37.10	
(Continued)		

See Independent Auditor's Report

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET-GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2025
(Unaudited)

	Total	Budget Original & Final
<u>2520 Purchasing Services</u> (Continued)		
Other Property Services	\$ 5,353.47	
Supplies	4,499.22	
	\$ 49,167.25	\$ 75,000.00
<u>2530 Printing, Publishing & Duplicating Services</u>		
Other Property Services	\$ 8,302.44	\$ 10,000.00
<u>2560 Public Information Services</u>		
Purchased Professional/Technical Services	\$ 39.58	\$ 0.00
<u>2570 Personnel Services</u>		
Employee Benefits	\$ 1,474.00	
Purchased Professional/Technical Services	28,780.25	
Other Property Services	1,520.06	
	\$ 31,774.31	\$ 35,000.00
<u>2590 Central Services</u>		
Purchased Professional/Technical Services	\$ 4,408.22	\$ 5,000.00
<u>2610 Operation of Buildings</u>		
Purchased Property Services	\$ 13,370.03	
Other Property Services	123,163.00	
Supplies	58,614.12	
	\$ 195,147.15	\$ 200,000.00
<u>2620 Maintenance of Buildings</u>		
Salaries	\$ 156,009.84	
Employee Benefits	72,620.08	
Retirement	11,379.67	
Increased Retirement	3,231.49	
Purchased Professional/Technical Services	256.20	
Purchased Property Services	15,698.19	
Supplies	41,263.29	
	\$ 300,458.76	\$ 250,000.00

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, 2025
(Unaudited)

	Total	Budget Original & Final
<u>2630 Care & Upkeep of Grounds</u>		
Purchased Property Services	\$ 1,015.00	
Supplies	63.24	
	\$ 1,078.24	\$ 0.00
 <u>2650 Vehicle Operation, Maintenance & Purchasing</u>		
Purchased Property Services	\$ 4,015.59	
Supplies	2,744.76	
	\$ 6,760.35	\$ 100,000.00
 <u>2660 Security</u>		
Purchased Property Services	\$ 25.00	\$ 0.00
 <u>2670 Safety</u>		
Purchased Professional/Technical Services	\$ 14,965.11	
Supplies	8,651.55	
	\$ 23,616.66	\$ 0.00
 <u>2710 Vehicle Operation & Purchasing - Regular Education</u>		
Salaries	\$ 54,821.75	
Employee Benefits	4,193.90	
Retirement	2,171.12	
Increased Retirement	731.05	
Purchased Professional/Technical Services	27,934.17	
Supplies	28,843.79	
Property	250,000.00	
Other Items	200.00	
	\$ 368,895.78	\$ 145,000.00
 <u>2712 Vehicle Operation & Purchasing - School Age SPED</u>		
Salaries	\$ 18,983.50	
Employee Benefits	1,443.79	
Retirement	1,395.81	
Increased Retirement	479.33	
Purchased Professional/Technical Services	5,952.50	
Supplies	3,880.37	
	\$ 32,135.30	\$ 80,000.00

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, 2025
(Unaudited)

	Total	Budget Original & Final
<u>2730 Vehicle Servicing & Maintenance - Regular Education</u>		
Purchased Property Services	\$ 46,071.50	
	\$ 46,071.50	\$ 30,000.00
<u>2732 Vehicle Servicing & Maintenance - School Age SPED</u>		
Purchased Property Services	\$ 3,119.93	\$ 0.00
<u>3535 High Ability Learners</u>		
Supplies	\$ 2,422.74	
Other Items	1,889.26	
	\$ 4,312.00	\$ 5,000.00
<u>3551 Career Education</u>		
Other Property Services	\$ 5,174.37	
Supplies	2,325.63	
	\$ 7,500.00	\$ 0.00
<u>3599 Other State Categorical Grants</u>		
Supplies	\$ 763.63	
<u>6200 Title I</u>		
Salaries	\$ 43,016.34	
Employee Benefits	29,585.42	
Retirement	3,162.65	
Increased Retirement	938.52	
Purchased Professional/Technical Services	3,700.00	
Supplies	2,941.00	
	\$ 83,343.93	\$ 90,000.00
<u>6406 IDEA Preschool (619) Base Allocation</u>		
Other Property Services	\$ 1,653.00	\$ 5,000.00
<u>6408 IDEA Part B (611) Base & Enrollment Poverty Allocation</u>		
<u>Birth Through Age Twenty-One</u>		
Other Property Services	\$ 83,000.00	\$ 80,000.00
<u>6412 IDEA Part B Proportionate Share</u>		
Other Property Services	\$ 2,324.00	\$ 5,000.00

See Independent Auditor's Report

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET-GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2025
(Unaudited)

	<u>Total</u>	<u>Budget Original & Final</u>
<u>6968 21st Century Grant</u>		
Salaries	\$ 42,567.02	
Employee Benefits	3,256.30	
Retirement	2,664.29	
Increased Retirement	831.65	
Supplies	619.91	
	<u>\$ 49,939.17</u>	<u>\$ 50,000.00</u>
 <u>6988 ARP Expanded Learning Collaborative Afterschool (ARP ESSERIII)</u>		
Salaries	\$ 7,142.42	
Employee Benefits	546.36	
Retirement	266.57	
Increased Retirement	91.55	
Supplies	358.89	
Other Items	564.00	
	<u>\$ 8,969.79</u>	<u>\$ 10,000.00</u>
 <u>6992 REAP</u>		
Supplies	\$ 41,192.00	\$ 40,000.00
 <u>6993 Amican Rescue Plan - Homeless Children and Youth I (ARP HCY I)</u>		
Purchased Professional/Technical Services	\$ 7,500.00	\$ 7,500.00
 <u>6998 Elementary & Secondary School Emergency Relief (ESSER III)</u>		
Supplies	\$ 6,779.90	\$ 180,467.00
 Total Disbursements	 <u><u>\$ 6,275,848.77</u></u>	 <u><u>\$ 6,404,467.00</u></u>

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF COUNTY TREASURERS' GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2025
(Unaudited)

	<u>Burt County</u>	<u>Cuming County</u>	<u>Thurston County</u>	<u>Total</u>
Fund Balance, September 1, 2024	\$ 914,956.36	\$ 5,414.00	\$ 50,186.03	\$ 970,556.39
Receipts:				
Local Property Taxes	\$ 2,505,059.97	\$ 58,090.45	\$ 191,966.76	\$ 2,755,117.18
Carline Tax	1,566.80			1,566.80
Motor Vehicle Taxes	200,087.11	1,908.18	7,237.05	209,232.34
Penalties & Interest on Taxes	7,581.31	366.68	693.53	8,641.52
County Fines and License Fees	14,342.68	24.94	25.31	14,392.93
Homestead Exemption	71,534.16		1,332.72	72,866.88
Property Tax Credit	1,448,838.78	35,126.14	111,226.66	1,595,191.58
Pro-rate Motor Vehicle	11,196.59	192.84	624.78	12,014.21
Total Receipts	<u>\$ 4,260,207.40</u>	<u>\$ 95,709.23</u>	<u>\$ 313,106.81</u>	<u>\$ 4,669,023.44</u>
Total Funds Available	<u>\$ 5,175,163.76</u>	<u>\$ 101,123.23</u>	<u>\$ 363,292.84</u>	<u>\$ 5,639,579.83</u>
Disbursements:				
School Treasurer	<u>\$ 4,620,304.00</u>	<u>\$ 93,557.77</u>	<u>\$ 345,231.84</u>	<u>\$ 5,059,093.61</u>
Fund Balance, August 31, 2025	<u>\$ 554,859.76</u>	<u>\$ 7,565.46</u>	<u>\$ 18,061.00</u>	<u>\$ 580,486.22</u>

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF COUNTY TREASURERS' SPECIAL BUILDING FUND
FOR THE YEAR ENDED AUGUST 31, 2025
(Unaudited)

	<u>Burt County</u>	<u>Cuming County</u>	<u>Thurston County</u>	<u>Total</u>
Fund Balance, September 1, 2024	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Receipts:				
Local Property Taxes	\$ 13.51			\$ 13.51
Penalties & Interest on Taxes	3.46			3.46
Total Receipts	\$ 16.97	\$ 0.00	\$ 0.00	\$ 16.97
Total Funds Available	\$ 16.97	\$ 0.00	\$ 0.00	\$ 16.97
Disbursements:				
School Treasurer	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund Balance, August 31, 2025	<u>\$ 16.97</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 16.97</u>

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF COUNTY TREASURERS' BOND FUND
FOR THE YEAR ENDED AUGUST 31, 2025
(Unaudited)

	<u>Burt County</u>	<u>Cuming County</u>	<u>Thurston County</u>	<u>Total</u>
Fund Balance, September 1, 2024	\$ 292,782.81	\$ 1,844.42	\$ 15,101.76	\$ 309,728.99
Receipts:				
Local Property Taxes	\$ 1,078,835.77	\$ 22,188.87	\$ 68,416.63	\$ 1,169,441.27
Carline Tax	653.66			653.66
Penalties & Interest on Taxes	2,713.62	115.07	214.33	3,043.02
Homestead Exemption	29,843.94		555.96	30,399.90
Property Tax Credit	157,021.32	4,392.62	13,430.80	174,844.74
Pro-rate Motor Vehicle	2,520.88	56.72	181.29	2,758.89
Total Receipts	<u>\$ 1,271,589.19</u>	<u>\$ 26,753.28</u>	<u>\$ 82,799.01</u>	<u>\$ 1,381,141.48</u>
Total Funds Available	<u>\$ 1,564,372.00</u>	<u>\$ 28,597.70</u>	<u>\$ 97,900.77</u>	<u>\$ 1,690,870.47</u>
Disbursements:				
School Treasurer	<u>\$ 1,321,450.94</u>	<u>\$ 25,555.48</u>	<u>\$ 91,208.89</u>	<u>\$ 1,438,215.31</u>
Fund Balance, August 31, 2025	<u>\$ 242,921.06</u>	<u>\$ 3,042.22</u>	<u>\$ 6,691.88</u>	<u>\$ 252,655.16</u>

ROMANS, WIEMER & ASSOCIATES

Certified Public Accountants, P.C.

Steven D. Wiemer, CPA

Gayle D. Steiger, CPA

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October 23, 2025

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, 2025, 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 23, 2025. Our report disclosed that as described in Note 1 to the financial statements, the School District prepares its financial statements on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report On Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or combination of deficiencies, in internal control, that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

School District No. 11-0020, Lyons, Nebraska

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

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

Report On Compliance And Other Matters

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

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

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

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

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.

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

School District No. 11-0020, Lyons, Nebraska

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

RWA: klz

**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, 2025, and expiring on June 30, 2027. References to "contract year" shall mean the period from July 1st through June 30th and shall consist of all days except Saturdays and Sundays and any holidays or leave days listed in Section 11.

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

Section 3. Salary. The Superintendent's salary for the contract year shall be \$174,155 which shall be paid in 12 equal monthly installments beginning in the month of July 2025. 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 2025-2026 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 2025-2026 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 \$75 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 9 day of December 2024
Lisa Christensen Jessie Black
President, Board of Education Secretary, Board of Education

Executed by the Superintendent this 9th day of December, 2024.
Lisbey Beaudette
Superintendent

NASB STANDARD SUPERINTENDENT EVALUATION



STANDARD I: MISSION, VISION, & GOALS

Standard Descriptor: The superintendent works collaboratively with the board to define, adopt, and institute the district mission, vision, and goals to ensure a high-quality education and academic success and well-being of each student.

Please indicate what you feel is the most accurate descriptor to the following statements.
The Superintendent . . .

Excellent
The supt. does an outstanding job at this task.

Good
The supt. performs this task as required.

Average
The supt. does an adequate job performing this task.

Fair
The supt. does a passable job performing this task.

Poor
The supt. does not perform this task well or at all.

Unsure
I do not have certainty or confidence that the supt. completes this task.

		Excellent	Good	Average	Fair	Poor	Unsure
I.a.	Works collaboratively with the board to define, adopt, and institute the district mission, vision, and goals.						
I.b.	Engages internal stakeholders (i.e. administration, staff, students) and external stakeholders (i.e. parents, community), using relevant data in the discussion of long-term plans and goals.						
I.c.	Effectively utilizes data to implement, guide, and monitor progress of district goals/strategic plan.						
I.d.	Adjusts mission and vision to changing expectations and opportunities for the district and changing needs and situations of students.						
	Provide evidence to support your choices above. <i>*Suggested supplemental evidence for this standard includes but is not limited to:</i> <ul style="list-style-type: none"> • District strategic plan/district goals • Plan for implementing, monitoring and reporting progress of strategic plan/district goals • School improvement plan (including updates/assessment of progress and modifications) • School improvement teams • Superintendent performance plan aligned with district priorities and indicators to measure progress and success • Student performance data • Engagement/communication plan • Meeting agendas/minutes 						
	If you were to suggest one improvement to Mission, Vision, and Goals for the upcoming year, what would it be?						



STANDARD II: POLICY

Standard Descriptor: The superintendent works collaboratively with the board to define, update, and adopt effective and purposeful district policy.

Please indicate what you feel is the most accurate descriptor to the following statements.
The Superintendent . . .

Excellent <small>The supt. does an outstanding job at this task.</small>	Good <small>The supt. performs this task as required.</small>	Average <small>The supt. does an adequate job performing this task.</small>	Fair <small>The supt. does a passable job performing this task.</small>	Poor <small>The supt. does not perform this task well or at all.</small>	Unsure <small>I do not have certainty or confidence that the supt. completes this task.</small>
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II.a.	Works with the board to review, update and adopt effective and purposeful district policy.					
II.b.	Governs consistently through board policy and administrative protocols and procedures.					
II.c.	Provides public access to district policy.					
II.d.	Ensures all handbooks are aligned to district policy.					
II.e.	Implements policy to ensure curriculum is reviewed and aligned with current state standards.					
II.f.	Understands, complies with, and educates the school community on local, state, and federal laws, policies, and regulations.					
II.g.	Ensures student discipline is implemented with integrity and consistency.					
II.h.	Ensures student and personnel policies are clear and implemented consistently.					
	Provide evidence to support your choices above. <i>*Suggested supplemental evidence for this standard includes but is not limited to:</i> <ul style="list-style-type: none"> • District adopted policy review process/calendar • Progress/updates of the board's work with policy • Policy committee minutes • Curriculum review policy • Meeting agendas/minutes 					
	If you were to suggest one improvement to Policy for the upcoming year, what would it be?					

**Grey-highlighted questions indicate that they are asked only to the superintendent in the self-evaluation.*



STANDARD III: BUDGET PLANNING & MANAGEMENT

Standard Descriptor: The superintendent provides organizational leadership district-wide to ensure fiscal responsibility and management of school operations by allocating, using, and investing district resources to support effective instruction and improved student learning.

Please indicate what you feel is the most accurate descriptor to the following statements.
The Superintendent . . .

Excellent <i>The supt. does an outstanding job at this task.</i>	Good <i>The supt. performs this task as required.</i>	Average <i>The supt. does an adequate job performing this task.</i>	Fair <i>The supt. does a passable job performing this task.</i>	Poor <i>The supt. does not perform this task well or at all.</i>	Unsure <i>I do not have certainty or confidence that the supt. completes this task.</i>
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III.a.	Upholds fiscal responsibility and accountability.						
III.b.	Leads a collaborative board and administrative budget planning process to align resources with the district mission, vision, and goals.						
III.c.	Utilizes data, research, and informed decision-making to support the allocation of district resources.						
III.d.	Updates board with historical and current budget data to monitor revenue and expenditures.						
III.e.	Ensures that the district completes an annual CPA audit and discloses findings to the finance committee/board.						
III.f.	Advocates for and pursues innovative solutions to improve and expand fiscal and human resources.						
III.g.	Ensures the maintenance and upkeep of facilities.						
III.h.	Institutes and manages operations and administrative systems that promote the mission and vision of the school.						
III.i.	Strategically manages staff resources, assigning and scheduling teachers and staff to roles that optimize their professional capacity.						
III.j.	Develops, implements, and sustains a responsive district crisis and safety plan.						
	Provide evidence to support your choices above. <i>*Suggested supplemental evidence for this standard includes but is not limited to:</i> <ul style="list-style-type: none"> • Budget strategic/district goals • Professional development plan • Monthly budget reports • Quarterly expenditure updates • District audit • Crisis and safety plan • Executive summary of the safety audit • Management and use of alternative resources (i.e. ESU funding, all grant applications, etc.) • Five/Ten-year facility plan • Budget development calendar/board • Financial policies • Forecast financial data 						

NASB STANDARD SUPERINTENDENT EVALUATION

<p>If you were to suggest one improvement to Budget Planning and Management for the upcoming year, what would it be?</p>	
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STANDARD IV: EDUCATIONAL LEADERSHIP

Standard Descriptor: The superintendent provides educational leadership ensuring resources align and support best practice for instructional standards, as well as implementation of current/applicable curriculum and assessments to support student success and well-being.

Please indicate what you feel is the most accurate descriptor to the following statements.
The Superintendent . . .

Excellent	Good	Average	Fair	Poor	Unsure
<i>The supt. does an outstanding job at this task.</i>	<i>The supt. performs this task as required.</i>	<i>The supt. does an adequate job performing this task.</i>	<i>The supt. does a passable job performing this task.</i>	<i>The supt. does not perform this task well or at all.</i>	<i>I do not have certainty or confidence that the supt. completes this task.</i>

IV.a.	Advocates for the learning needs of all students.						
IV.b.	Promotes a student-centered culture and accepts responsibility for each student's academic success and well-being.						
IV.c.	Advocates for the engagement of parents/families as partners in the education of students.						
IV.d.	Ensures curricular and instructional decision-making is based upon current research, data, and the needs of each student.						
IV.e.	Provides the time and resources to align curriculum vertically, horizontally, and to the state standards.						
IV.f.	Provides comprehensive coursework and opportunities to ensure college/career readiness for every student.						
IV.g.	Ensures the district-adopted instructional framework is implemented consistently.						
IV.h.	Integrates the district-adopted instructional framework into certificated staff evaluations.						
IV.i.	Advocates for curriculum and instruction that recognizes student strengths, is differentiated, and challenges each student.						
IV.j.	Optimizes alignment of resources, curriculum, and assessments to support student success.						
IV.k.	Assumes the key leadership in the successful learning of each child through an adopted instructional framework and curriculum review cycle.						
IV.l.	Promotes the effective use of technology in the service of teaching and learning.						



NASB STANDARD SUPERINTENDENT EVALUATION

	<p>Provide evidence to support your choices above. <i>*Suggested supplemental evidence for this standard includes but is not limited to:</i></p> <ul style="list-style-type: none"> • District strategic plan/district goals • School improvement plan (including assessment of progress and modifications) • School improvement teams • District calendar • Curriculum review cycle plan and updated policy for curriculum and assessment review • Curriculum review committee minutes • Student performance data and goals • Data to support instruction strategies and student-centered initiatives • Curriculum/programs additions/modifications • Instructional model 	
	<p>If you were to suggest one improvement to Educational Leadership for the upcoming year, what would it be?</p>	

**Grey-highlighted questions indicate that they are asked only to the superintendent in the self-evaluation.*

STANDARD V: ORGANIZATIONAL & CULTURAL LEADERSHIP

Standard Descriptor: The superintendent provides cultural leadership through accountability, inclusiveness, engagement, and advocacy for staff and students.

Please indicate what you feel is the most accurate descriptor to the following statements.
 The Superintendent . . .

Excellent <i>The supt. does an outstanding job at this task.</i>	Good <i>The supt. performs this task as required.</i>	Average <i>The supt. does an adequate job performing this task.</i>	Fair <i>The supt. does a passable job performing this task.</i>	Poor <i>The supt. does not perform this task well or at all.</i>	Unsure <i>I do not have certainty or confidence that the supt. completes this task.</i>
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V.a.	Contributes to a unified school environment of trust and respect among students, staff, families, and community members.						
V.b.	Commits to developing a high-performing leadership team.						
V.c.	Ensures a purposeful and equitable recruiting and hiring process that meets the changing needs of the district.						
V.d.	Integrates an effective conflict resolution process to address matters in a purposeful and timely manner.						
V.e.	Promotes a culture of shared expectations and mutual accountability for the success of each student.						
V.f.	Fosters a collaborative environment that includes shared reflection, feedback and growth.						
V.g.	Promotes an environment where differing opinions and backgrounds are welcomed and embraced among staff and students.						



NASB STANDARD SUPERINTENDENT EVALUATION

V.h.	Maintains a safe, caring, and healthy school environment.						
V.i.	Provides systems of academic and social supports, services, extracurricular activities, and accommodations to meet the range of learning needs of each student.						
V.j.	Supports and develops effective and caring teachers and other professional staff, ensuring an educationally effective staff.						
V.k.	Promotes the personal and professional health, well-being, and work-life balance of faculty and staff.						
	Provide evidence to support your choices above. <i>*Suggested supplemental evidence for this standard includes but is not limited to:</i>						
	<ul style="list-style-type: none"> • Conflict resolution process • Leadership development plan • Professional development plan • Hiring protocols and procedures • Evidence to validate engagement of parents/families • Diversity, equity and inclusion initiatives • Personnel policies 						
	If you were to suggest one improvement to Organizational and Cultural Leadership for the upcoming year, what would it be?						

STANDARD VI: COMMUNITY RELATIONS

Standard Descriptor: The superintendent establishes and sustains effective communication to inform and engage the board, parents, students, staff, local and state government officials, community members, and business leaders.

Please indicate what you feel is the most accurate descriptor to the following statements.
The Superintendent . . .

Excellent <i>The supt. does an outstanding job at this task.</i>	Good <i>The supt. performs this task as required.</i>	Average <i>The supt. does an adequate job performing this task.</i>	Fair <i>The supt. does a passable job performing this task.</i>	Poor <i>The supt. does not perform this task well or at all.</i>	Unsure <i>I do not have certainty or confidence that the supt. completes this task.</i>
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VI.a.	Regularly attends and participates in school activities, events, and programs and is visible within the community.						
VI.b.	Interacts and expresses genuine interest in building a connection with students.						
VI.c.	Develops collaborative partnerships to foster support for the school district.						
VI.d.	Effectively communicates key public information in a timely manner.						
VI.e.	Promotes a positive image of the district.						



NASB STANDARD SUPERINTENDENT EVALUATION

VI.f.	Understands and is respectful of the political, economic, and social aspects of the community.						
VI.g.	Is approachable, accessible, and welcoming to families and members of the community.						
VI.h.	Builds and sustains productive partnerships with public and private sectors to promote school improvement and student learning.						
VI.i.	Advocates publicly for the needs and priorities of students, families, and the community.						
	<p>Provide evidence to support your choices above. <i>*Suggested supplemental evidence for this standard includes but is not limited to:</i></p> <ul style="list-style-type: none"> • Community engagement summary/report • District partnerships and initiatives established to provide resources and support • Partnership support received through the district foundation, scholarships, grant monies, etc. • Inter-local agreements • District annual report • Communications designed by and distributed to generate support of the district • Membership and participation with civic, community and state organizations • Meeting invitations/agendas 						
	If you were to suggest one improvement to Community Relations for the upcoming year, what would it be?						

STANDARD VII: PROFESSIONAL LEADERSHIP

Standard Descriptor: The superintendent models and develops the professional capacity of school personnel to promote improved instruction and student academic success and well-being.

Please indicate what you feel is the most accurate descriptor to the following statements.
 The Superintendent . . .

- Excellent**
The supt. does an outstanding job at this task.
- Good**
The supt. performs this task as required.
- Average**
The supt. does an adequate job performing this task.
- Fair**
The supt. does a passable job performing this task.
- Poor**
The supt. does not perform this task well or at all.
- Unsure**
I do not have certainty or confidence that the supt. completes this task.

VII.a.	Models positive and professional leadership based upon ethics, trust, integrity, and respect.						
VII.b.	Addresses concerns and opinions with respect and confidence.						
VII.c.	Develops teachers' and staff members' professional knowledge and practice through differentiated opportunities for learning and growth.						



NASB STANDARD SUPERINTENDENT EVALUATION

VII.d.	Provides an effective evaluation process with actionable feedback anchored in research and evidence based instructional practices.						
VII.e.	Exemplifies a life-long learning model to grow personal and professional knowledge.						
VII.f.	Demonstrates knowledge of current evidence-based practices for teaching and learning and seeks to develop others in this area.						
VII.g.	Establishes and maintains a comprehensive onboarding and mentoring program to effectively support new certified hires.						
VII.h.	Sustains a professional culture of engagement and commitment to shared mission, goals, and objectives pertaining to student success.						
VII.i.	Establishes clear and consistent expectations for staff.						
	Provide evidence to support your choices above. *Suggested supplemental evidence for this standard includes but is not limited to: <ul style="list-style-type: none"> Memberships Professional development activities (including, but not limited to conferences, workshops, committee work, studies, research, and published works) Educational growth plan (professional goals and development) Leadership team development plan District staff professional development plan 						
	If you were to suggest one improvement to Professional Leadership for the upcoming year, what would it be?						

*Grey-highlighted questions indicate that they are asked only to the superintendent in the self-evaluation.

STANDARD VIII: BOARD-SUPERINTENDENT RELATIONS

Standard Descriptor: The superintendent collaborates with the board to define district expectations, policies, and goals to support instruction and student learning.

Please indicate what you feel is the most accurate descriptor to the following statements.
The Superintendent . . .

Excellent <i>The supt. does an outstanding job at this task.</i>	Good <i>The supt. performs this task as required.</i>	Average <i>The supt. does an adequate job performing this task.</i>	Fair <i>The supt. does a passable job performing this task.</i>	Poor <i>The supt. does not perform this task well or at all.</i>	Unsure <i>I do not have certainty or confidence that the supt. completes this task.</i>
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VIII.a.	Maintains an appropriate and professional relationship with the board.						
VIII.b.	Keeps all board members informed with consistent and open communication.						
VIII.c.	Demonstrates support and respect for the board and refrains from public criticism of the board.						



NASB STANDARD SUPERINTENDENT EVALUATION

VIII.d.	Demonstrates collaborative problem solving and decision-making.						
VIII.e.	Supports board committee work as part of effective board decision-making.						
VIII.f.	Collaboratively supports or opposes, local, state and/or federal legislation impacting the district.						
VIII.g.	Encourages and helps to develop board members' knowledge of educational issues and trends and their impact on the school community.						
	<p>Provide evidence to support your choices above. <i>*Suggested supplemental evidence for this standard includes but is not limited to:</i></p> <ul style="list-style-type: none"> • Superintendent performance plan/goals • Board committee minutes • Communication plan • Board development plan • Board policies • Meeting agendas/minutes • Retreat agendas/minutes 						
	If you were to suggest one improvement to Board-Superintendent Relations for the upcoming year, what would it be?						

STANDARD IX: STRATEGIC PLANNING

The superintendent collaborates with the board to act as agents of continuous improvement to promote each student's academic success and well-being.

Please provide evidence to support the superintendent's leadership in strategic planning.

IX.a.	What evidence can the board identify to validate the superintendent is implementing and monitoring progress of the strategic plan priorities?	
IX.b.	When is the superintendent reviewing the progress/success of the strategic plan with the board?	
IX.c.	How and where is the superintendent documenting the progress and success of the strategic plan priorities?	
IX.d.	Is the superintendent aligning the budget and district resources to ensure the success of the strategic plan priorities?	



IX.e.	How has the implementation of the strategic plan altered the focus of the superintendent and his/her engagement with the board?	
	If you were to suggest one improvement to Strategic Planning for the upcoming year, what would it be?	

SUPERINTENDENT GOALS

This component of the evaluation tool may contain a changing list of annual goals from year to year for the board to provide feedback on.



Superintendent’s Response:

Superintendent Evaluation Summary

The superintendent should identify no more than four performance areas on which to focus their growth professionally. Note: Targeting in excess of four performance areas will make it difficult for the individual to address the areas adequately. When his/her performance is at a high-level, sustaining, refining, and replicating the performance is the goal. Follow through will ensure the success of the superintendent and the board.

The Performance Plan should consist of:

- goals (**what** must he/she do to achieve the objective or what is the intended result)
- performance indicators (**how** will the board measure progress and/or success)
- timeline (**when** will progress/success be assessed or completion date)
- signature (once the Performance Plan has been completed and reviewed the board president and superintendent will both sign and date placing a copy in the superintendent’s personnel file and a copy will be retained by the board president)

Note: The Performance Plan should be reviewed and updated throughout the year to assess progress and success. Modifications should only be made if the board/superintendent discuss and agree upon appropriate changes.

(Signature of Superintendent)

(Date)

(Signature of Board President)

(Date)

