

MINUTES OF REGULAR MEETING
BOARD OF EDUCATION
HOMER COMMUNITY SCHOOL
Wednesday, December 11, 2024

A meeting of the Board of Education of Homer Community School was convened in open and public session on Wednesday, December 11, 2024 at 7:30 PM in the Library at Homer Community School, Homer, Nebraska. The following board members were present or absent:

Byron Hall: Absent, Ryan Harris: Present, Tyler Kirkholm: Present, Dr. Kristina Nelsen: Present, Aaron Reis: Present, Paul Tighe: Present.

Administration present: Superintendent Dr. Joseph Lefdal, Principal Abbie Uhl, Principal Tom Coviello, and Board Secretary Amy Brand

Visitors present: Several

Notice of the meeting was given in advance by publication and/or posting in accordance with the Board approved method for giving notice of meetings. Notice of this meeting was given to all members of the Board of Education. The Secretary of the Board maintains a list of the news media requesting notification of meetings and advance notification to the listed media of the time and place of the meeting and the subjects to be discussed at this meeting was provided. Availability of the agenda was communicated in the publicized notice and a current copy of the Agenda was maintained as stated in the publicized notice. All proceedings of the Board of Education, except as hereinafter noted, were taken while the convened meeting was open to the attendance of the public.

I. Opening the Meeting

I.A. Call Meeting to Order and Notification of Open Meeting Law

I.A.i. Posted in the room

I.A.ii. Publication of Meeting was provided according to 84-1411

I.B. District Mission Statement:

II. Board Member Roll Call

Motion was made by Ryan Harris and seconded by Aaron Reis to excuse absent board member Hall. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Absent, Ryan Harris: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Yea, Aaron Reis: Yea, Paul Tighe: Yea

Yea: 5, Nay: 0, Absent: 1

III. Excuse Absent Board Members

IV. Approval of the Agenda and changes to the Agenda

V. Consent Agenda

Motion was made by Dr. Kristina Nelsen and seconded by Aaron Reis to approve all items presented on the Consent Agenda. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Absent, Ryan Harris: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Yea,

Aaron Reis: Yea, Paul Tighe: Yea

Yea: 5, Nay: 0, Absent: 1

V.A. Approval of Mintues from the November regular meeting

V.B. Approve claims and accounts

Dr. Lefdal discussed fund balances, board bills, and receipts for the month.

VI. Public Comment

No public comment

VII. Information Items: Reports

VII.A. Administrator reports

Mrs. Uhl discussed winter testing, Cardinal Baskets, Christmas concerts, and the Big Knight, Little Knight program. Creating a power standards template was also discussed. Mr. Coviello discussed the start of winter activities, an update on MTSS Fridays, and that our One Act team was awarded the Best Tech Crew at district competition.

VII.B. Superintendent report

Superintendent Lefdal reported Jeff Horner was working on getting in touch with past students needing to graduate. He discussed the Targeted Improvement Plan as well as looking at how Junior High Winter sports are scheduled. A brief discussion on Cognia, which is our school improvement and accreditation model. Lunch Program RFP, which will be due January 15th. He also discussed different options for the school lunch program.

VIII. Discussion Items

VIII.A. Congratulate and thank Aaron Reis for his years of service on the Homer Board of Education

Aaron Reis was congratulated and thanked on behalf of the Homer Community for his service and dedication to Homer Community School. He has served on the board for 12 years.

VIII.B. ESSR Audit

Dr. Lefdal reported on our recent ESSR audit and shared the exit letter for the completed Esser audit.

VIII.C. 1st reading of policy 3132

Dr. Lefdal shared information on the updates to Policy 3132. This will be approved at the January meeting.

VIII.D. Annual Reports

The Annual Report was discussed. This is an overview of all of our district data on the Nebraska Education Profile website. Reports will be posted on the district website.

VIII.E. Superintendent Evaluation

Discussion item was tabled and moved to the January meeting.

VIII.F. 2025-26 School Calendar

Dr. Lefdal presented a preliminary 25-26 calendar. This will be discussed at a later date.

VIII.G.AQuESTT Update

Dr. Lefdal discussed AQuESTT, which is an accountability program. He informed the board how this classification works and how we will move forward. A letter will be going out to the community explaining this process.

IX.Action Items

IX.A.Consider, discuss, and take action to approve the 2023-24 Financial Audit.

Dr. Lefdal gave a brief overview of the audit process and the findings. Segregation of duties and financial statement preparation and review were discussed.

Motion was made by Tyler Kirkholm and seconded by Aaron Reis to approve the 2023-24 Financial Audit. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Absent, Ryan Harris: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Yea, Aaron Reis: Yea, Paul Tighe: Yea

Yea: 5, Nay: 0, Absent: 1

X.Next Meeting

The next board meeting will be Monday, January 13, 2025 at 7:00pm.

XI.Executive session to strategize for collective bargaining

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The board entered executive session at 8:29 p.m.

Motion was made by Dr. Kristina Nelsen and seconded by Aaron Reis to enter into closed session for the protection of the public interest to strategize for collective bargaining. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Absent, Ryan Harris: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Yea, Aaron Reis: Yea, Paul Tighe: Yea

Yea: 5, Nay: 0, Absent: 1

XII.Adjournment

The Board reconvened regular session at 8:54 p.m. No action was taken.

Motion was made by Aaron Reis and seconded by Ryan Harris to adjourn the meeting at 8:55p.m. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Absent, Ryan Harris: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Yea, Aaron Reis: Yea, Paul Tighe: Yea

Yea: 5, Nay: 0, Absent: 1

Dated this Wednesday, December 11, 2024.

ATTEST:
Dr. Kristina Nelsen
Secretary

Dakota County School District #31R
a/k/a Homer Community School
BY: Paul Tighe, President

MINUTES OF REGULAR MEETING
BOARD OF EDUCATION
HOMER COMMUNITY SCHOOL
Tuesday, November 12, 2024

A meeting of the Board of Education of Homer Community School was convened in open and public session on Tuesday, November 12, 2024 at 7:00 PM in the Library at Homer Community School, Homer, Nebraska. The following board members were present or absent:

Byron Hall: Present, Ryan Harris: Present, Tyler Kirkholm: Absent, Dr. Kristina Nelsen: Absent, Aaron Reis: Present, Paul Tighe: Present. Tyler Kirkholm: Present.

Administration present: Superintendent Dr. Joseph Lefdal, Principal Tom Coviello, and Board Secretary Amy Brand

Visitors present: Several

Notice of the meeting was given in advance by publication and/or posting in accordance with the Board approved method for giving notice of meetings. Notice of this meeting was given to all members of the Board of Education. The Secretary of the Board maintains a list of the news media requesting notification of meetings and advance notification to the listed media of the time and place of the meeting and the subjects to be discussed at this meeting was provided. Availability of the agenda was communicated in the publicized notice and a current copy of the Agenda was maintained as stated in the publicized notice. All proceedings of the Board of Education, except as hereinafter noted, were taken while the convened meeting was open to the attendance of the public.

I. Opening the Meeting

I.A. Call Meeting to Order and Notification of Open Meeting Law

I.A.i. Posted in the room

I.A.ii. Publication of Meeting was provided according to 84-1411

I.B. District Mission Statement:

II. Board Member Roll Call

Motion was made by Ryan Harris and seconded by Byron Hall to excuse absent board members Nelsen and Kirkholm. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Yea, Ryan Harris: Yea, Tyler Kirkholm: Absent, Dr. Kristina Nelsen: Absent, Aaron Reis: Yea, Paul Tighe: Yea

Yea: 4, Nay: 0, Absent: 2

III. Excuse Absent Board Members

IV. Approval of the Agenda and changes to the Agenda

Motion was made by Aaron Reis and seconded by Byron Hall to approve the agenda as presented. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Yea, Ryan Harris: Yea, Tyler Kirkholm: Absent, Dr. Kristina Nelsen: Absent, Aaron Reis: Yea, Paul Tighe: Yea

Yea: 4, Nay: 0, Absent: 2

V.Consent Agenda

Motion was made by Aaron Reis and seconded by Ryan Harris to approve all items presented on the Consent Agenda. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Yea, Ryan Harris: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Absent, Aaron Reis: Yea, Paul Tighe: Yea

Yea: 5, Nay: 0, Absent: 1

V.A.Approval of Mintues from the October 16, 2024 regular meeting

V.B.Approve claims and accounts

VI.Public Comment

There was none.

VII.Information Items: Reports

VII.A.Administrator reports

Principal Coviello expressed how nice the Veteran's Day program was and gave a thank you to Mrs. Anderson and Mrs. Moos for their hard work. They discussed Winter Banchmarking as well as different activities happening in December. The Elementary celebrated their 1st Quarter Knight PRIDE celebrating 29 students and the Trunk or Treat received great feedback from staff and parents. Mr. Coviello reported the success of Fall sports and stated Winter sports would be starting on November 18th. He also stated the failing list is improving greatly.

VII.B.Superintendent report

Dr. Lefdal discussed the Annual Financial Report and the 22-23 Annual Report. AQuESTT Classification was explained and he informed the Board we have been involved in an Esser Audit the past several weeks. Staff print reports were shared as well as enrollment. We currently have 446 students enrolled in Grades PK-12. Dr. Lefdal has contacted insurance about our vehicles and their guidance is to keep driving all vehicles at this point. Bus contracts were also discussed. A date to start negotiations will be set soon. Admin and Jeff Reed are starting a Program Review and the 25-26 schedule is starting to be looked at for student opportunities. Unity Point reached out to let Dr. Lefdal know they will no longer be offering nursing services, but will offer options we can look into. Dr. Lefdal shared his philosophy when calling snow days in inclement weather. He also shared that we are currently short in our Janitorial Department and will look into opportunities.

VIII.Discussion Items

VIII.A.OCR Compliance Update

Dr. Lefdal shared information on our OCR Compliance review. We are working on getting our website compliant.

VIII.B.Superintendent Evaluation

Dr. Lefdal encourages board members to come in and visit at any time. He discussed dates regarding his contract, renewals and evaluation.

VIII.C.Safety and Security Plan Audit

The Safety and Security Audit Plan was discussed. He had several compliments and a few suggestions for Homer School.

VIII.D. Annual Financial Literacy Status Report

Every year we need to go over our Financial Literacy Status before December 31st.

IX. Action Items

X. Next Meeting

Wednesday, December 11 at 7:30 p.m.

XI. Adjournment

Motion was made by Aaron Reis and seconded by Byron Hall to adjourn the meeting at 7:55 p.m. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Yea, Ryan Harris: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Absent,

Aaron Reis: Yea, Paul Tighe: Yea

Yea: 5, Nay: 0, Absent: 1

Dated this Tuesday, November 12, 2024.

ATTEST:
Dr. Kristina Nelsen
Secretary

Dakota County School District #31R
a/k/a Homer Community School
BY: Paul Tighe, President

Total Collections

	2021-2022	2022-2023	2023-2024	2024-2025
September	1,101,510	800,659	698,595	725,802
October	466,671	316,779	466,618	652,282
November	354,239	519,791	221,093	698,727
December	273,331	275,982	346,820	
January	1,441,146	1,130,286	1,324,358	
February	666,287	588,149	524,431	
March	331,897	332,046	485,652	
April	381,882	574,028	513,032	
May	1,183,274	855,633	996,973	
June	409,099	429,134	489,487	
July	60,559	48,640	84,226	
August	43,664	417,695	93,457	
TOTALS	6,713,559	6,288,821	6,244,744	2,076,811

Tax Collections

	2021-2022	% of Total	2022-2023	% of Total	2023-2024	% of Total	2024-2025	% of Total
September	838,046	76.08%	600,231	74.97%	504,135	72.16%	505,420	69.64%
October	102,555	21.98%	116,402	36.75%	108,401	23.23%	143,002	21.92%
November	27,097	7.65%	35,932	6.91%	29,497	13.34%	29,152	4.17%
December	26,170	9.57%	25,912	9.39%	25,976	7.49%		#DIV/0!
January	955,255	66.28%	889,616	78.71%	991,893	74.90%		#DIV/0!
February	322,780	48.44%	214,253	36.43%	228,350	43.54%		#DIV/0!
March	85,328	25.71%	59,157	17.82%	70,956	14.61%		#DIV/0!
April	338,837	88.73%	347,686	60.57%	232,260	45.27%		#DIV/0!
May	732,782	61.93%	591,358	69.11%	706,690	70.88%		#DIV/0!
June	144,668	35.36%	135,466	31.57%	173,628	35.47%		#DIV/0!
July	53,367	88.12%	40,059	82.36%	28,798	34.19%		#DIV/0!
August	36,306	83.15%	49,150	11.77%	33,418	35.76%		#DIV/0!
TOTALS	3,663,191	54.56%	3,105,221	49.38%	3,134,003	50.19%	677,574	32.63%

State Aid

	2021-2022	% of Total	2022-2023	% of Total	2023-2024	% of Total	2024-2025	% of Total
September	198,188	17.99%	199,203	24.88%	191,609	27.43%	201,069	27.70%
October	198,188	42.47%	195,724	61.79%	185,008	39.65%	200,874	30.80%
November	198,188	55.95%	195,724	37.65%	185,008	83.68%	0	0.00%
December	198,188	72.51%	195,724	70.92%	185,008	53.34%		#DIV/0!
January	198,188	13.75%	195,724	17.32%	185,008	13.97%		#DIV/0!
February	198,188	29.75%	195,724	33.28%	185,008	35.28%		#DIV/0!
March	198,188	59.71%	195,724	58.94%	185,008	38.09%		#DIV/0!
April	0	0.00%	195,724	34.10%	185,008	36.06%		#DIV/0!
May	396,376	33.50%	195,724	22.87%	185,008	18.56%		#DIV/0!
June	198,188	48.44%	195,719	45.61%	185,004	37.80%		#DIV/0!
July								
August								
TOTALS	1,981,880	29.52%	1,960,714	31.18%	1,856,677	29.73%	401,943	19.35%

Building Fund: (Used for Improvements)		
Balance in Building Fund Passbook (11-1-24)		\$ 14,013.43
Interest		5.99
Dakota and Thurston County Treasurer		518.77
	November Ending Balance	\$ 14,538.19

QCPUF Fund		
Balance in QCPUF (11-1-24)		\$ 150,789.85
Interest		333.84
Dakota County Treasurer		1,538.88
Less check to Hauff's (BB hoop safety straps)		9,625.00
	November Ending Balance	\$ 143,037.57

Depreciation Fund: (Used for Replacement)		
Balance in Depreciation Fund Balance (11-1-24)		\$ 291,894.04
Interest		683.75
	November Ending Balance	\$ 292,577.79

Depreciation Fund Total Designation:

August 2017	\$100,000 for Textbooks(used2,482)(Used167) (25,254)(10,033)(11,836) (6961)(1,229)
August 2019	\$25,000 for Vehicle (23,678 for van) \$25,000 for Textbooks
August 2022	\$50,000 for Textbooks \$150,000.00 for Technology (109,532)(23,414)(2814) \$100,000.00 for Repairs(2988) (8,219) (3,800)(37,842)(34,908)(5,642)
August 2023	\$50,000 for Technology \$25,000 for Textbooks \$25,000 for Vehicle

Depreciation Fund Total Available:

Total Repairs	\$ 6,601
Total Technology	\$ 64,240
Total Textbooks	\$142,038
Total Vehicle	\$ 26,322
Total Misc.	\$ 51,951

General Fund Account Balances – December 2024

Receipts:

(Received since last board meeting)

First Community Bank – Interest	45.34
Dakota & Thurston County Treasurer – Taxes from last month	29,152.20
CD Cashed	654,411.03
HAL Funds	5,407.00
Wellness Reimbursement	748.25

Balance in General Fund Checking (12/1/2024)	418,848.85
Balance in CD (12/1/2024)	186,550.37
Balance in General Fund Petty Cash (12/1/2024)	1,326.55
General Fund Balance	606,725.77

General Fund Checking Balance as of November 1, 2024	418,848.85
November Account Payable Expenses	- 43,753.75
November Payroll Expense (Inc payroll deductions)	- 479,972.81
November To Be Deposited	+ 401,748.00
Estimated Balance End of November	296,870.29

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Hot Lunch Program Balance November 1, 2024

Hot Lunch Balance as of November 1, 2024	\$ 17,824.16
November Expenses to date	- 32,994.79
November Deposited to date	+ 45,147.86
Balance End of November	\$ 29,977.23

HCS Nutrition Fund Balance November 1, 2024

Nutrition Balance as of November 1, 2024	\$ 93,192.94
November expenses to date	- 0
November deposited to date	+ 218.30
Balance End of November	\$ 93,411.24

TOTAL LUNCH BALANCE \$123,388.47

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Activity Account Balance – November, 2024

Beginning bank balance as of November 1, 2024	\$ 71,361.28
November expenditures	- 22,007.70
November deposits	+ 8,812.55
Balance End of November	\$ 58,166.13

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID	1	Fund Number 01	GENERAL FUND	
	1027435,10-0001	Appear	12/06/2024	382.43
01 2610 610 001		Mop Suplies		202.69
01 2610 610 002		Mop Suplies		179.74
Total	Appear			382.43
	KSS39363	ASTC, Inc dba K & S Service	12/06/2024	798.36
01 2710 490 001 0006		Tires & Parts		798.36
Total	ASTC, Inc dba K & S Service			798.36
	11112024-0002	AT&T	12/03/2024	109.18
01 2510 382 001		Long Distance		51.31
01 2510 382 002		Long Distance		57.87
Total	AT&T			109.18
	11302024	Bird, Darrian	12/06/2024	229.12
01 2710 519 001		Mileage To Parents		229.12
Total	Bird, Darrian			229.12
7743	20241206	Blick Art Materials	12/06/2024	78.23
01 1100 610 001		Art Supplies		78.23
7718	20241206-0001	Blick Art Materials	12/06/2024	249.20
01 1100 610 001		Art supplies		249.20
Total	Blick Art Materials			327.43
	11182024	Caleb Sander	12/06/2024	390.00
01 1100 610 001		Teaching Supplies		206.70
01 1100 610 002		Teaching Supplies		183.30
Total	Caleb Sander			390.00
	11242024-0001	Capital One	12/07/2024	47.04
01 1100 610 001		Teaching Supplies		47.04
Total	Capital One			47.04
	10312024	Cassie Kubik	12/06/2024	693.45
01 1200 890 002		Misc Sped Exp		693.45
Total	Cassie Kubik			693.45
	11042024-0002	Century Link	12/03/2024	310.96
01 2510 382 001		Monthly Fee		146.15
01 2510 382 002		Monthly Fee		164.81
Total	Century Link			310.96
	12022024	Dakota County Star	12/06/2024	230.18
01 2510 540 001		Advertising & Printing		122.00
01 2510 540 002		Advertising & Printing		108.18
Total	Dakota County Star			230.18
	S104237423.001	Dakota Supply Group	12/06/2024	25.84
01 2610 610 001		Supplies		25.84
Total	Dakota Supply Group			25.84
7735	20241206	Decker Equipment	12/06/2024	33.95

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
01 2610 610 001		Custodial Supplies		17.99
01 2610 610 002		Custodial Supplies		15.96
Total	Decker Equipment			33.95
	9036088,	Eakes Office Solutions	12/06/2024	216.69
01 2610 610 001		Supplies		114.85
01 2610 610 002		Supplies		101.84
Total	Eakes Office Solutions			216.69
	65264	Electronic Contracting Company	12/06/2024	183.75
01 2610 340 001		Contract Services Repairmen		97.39
01 2610 340 002		Contract Services Repairmen		86.36
Total	Electronic Contracting Company			183.75
	35698	Embassy Suites - Old Market	12/06/2024	364.00
01 2320 580 001		Travel Expense & Mileage		192.92
01 2320 580 002		Travel Expense & Mileage		171.08
Total	Embassy Suites - Old Market			364.00
	012561	Esu #1	12/10/2024	125.00
01 1100 580 001		Training		75.00
01 1100 580 002		Training		50.00
Total	Esu #1			125.00
	11012024	Fastwyre Broadband	12/06/2024	10.45
01 2510 530 001		Communications		5.54
01 2510 530 002		Communications		4.91
Total	Fastwyre Broadband			10.45
7721	20241206	Five Star Awards	12/06/2024	236.60
01 1100 610 001		FB Awards		236.60
Total	Five Star Awards			236.60
	409994	Foulk Brothers Plumbing & Heating	12/06/2024	715.02
01 2610 610 001		Supplies		378.96
01 2610 610 002		Supplies		336.06
Total	Foulk Brothers Plumbing & Heating			715.02
7760	20241206	Generation Genius, Inc.	12/06/2024	625.00
01 2510 735 002		Elementary Software		625.00
Total	Generation Genius, Inc.			625.00
	10012024-0003	Gill Hauling	12/08/2024	849.99
01 2610 340 001		Trash removal		450.49
01 2610 340 002		Trash removal		399.50
Total	Gill Hauling			849.99
7733	20241206	Hillyard / Sioux Falls Branch	12/06/2024	695.70
01 2610 610 001		Custodial Supplies		368.72
01 2610 610 002		Custodial Supplies		326.98
7739	20241206-0001	Hillyard / Sioux Falls Branch	12/06/2024	916.20
01 2610 610 001		Custodial Supplies		485.59
01 2610 610 002		Custodial Supplies		430.61

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
7738	20241206-0002	Hillyard / Sioux Falls Branch	12/06/2024	419.04
01 2610 610 001		Custodial Supplies		222.09
01 2610 610 002		Custodial Supplies		196.95
Total	Hillyard / Sioux Falls Branch			2,030.94
	105457	Holiday Inn - Kearney	12/06/2024	239.90
01 1100 580 001		Travel Expense & Mileage		239.90
Total	Holiday Inn - Kearney			239.90
	12062024	Homer School Activity Account	12/06/2024	3,948.48
01 1100 150 001		Non-teacher Coaches		3,948.48
Total	Homer School Activity Account			3,948.48
	12112024-0001	Hometown Leasing	12/06/2024	1,610.70
01 2530 443 001		Copier Lease		853.67
01 2530 443 002		Copier Lease		757.03
Total	Hometown Leasing			1,610.70
7468	1016446	Imagine Learning LLC	12/10/2024	5,250.00
01 1100 610 001		Teaching Supplies		5,250.00
Total	Imagine Learning LLC			5,250.00
	09302024-0003	J & J Pronto	12/06/2024	603.65
01 2710 626 001 0005		Fuel		61.88
01 2710 626 001 0007		Fuel		61.90
01 2710 626 001 0008		Fuel		33.95
01 2710 626 001 0002		Fuel		137.01
01 2710 626 002 0006		Fuel		17.81
01 2710 626 001 0004		Fuel		291.10
Total	J & J Pronto			603.65
	11182024	Jill Huisenga	12/06/2024	99.00
01 1100 610 001		Teaching Supplies		99.00
Total	Jill Huisenga			99.00
7748	20241206	JW Pepper & Son Inc	12/06/2024	292.69
01 1100 610 001		Music Supplies		292.69
Total	JW Pepper & Son Inc			292.69
7476	20241206	Kansas City Audio-Visual, Inc.	12/06/2024	2,450.15
01 1100 432 001		Tech Supplies		1,298.58
01 1100 432 002		Tech Supplies		1,151.57
Total	Kansas City Audio-Visual, Inc.			2,450.15
	11302024-0001	Kris Noreen	12/06/2024	120.60
01 1200 890 001		Mileage Reimburse		120.60
Total	Kris Noreen			120.60
7685	20241206	Menards - Sioux City	12/06/2024	2,235.04
01 1100 610 001 0001		Shop Shed Supplies		2,235.04
Total	Menards - Sioux City			2,235.04
	46873,46199	Menards	12/06/2024	221.71

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
01 2610 610 001		Supplies		117.51
01 2610 610 002		Supplies		104.20
Total Menards				<u>221.71</u>
	10847712, 10868230	Mid-bell Music, Inc	12/06/2024	2,369.95
01 6990 340 002		Cultural Grant Expenditures		2,400.00
01 1100 610 001		Teaching Supplies		(30.05)
Total Mid-bell Music, Inc				<u>2,369.95</u>
	20241210	Midwest Honda Suzuki Kubota	12/10/2024	141.00
01 2610 610 001		Supplies		74.73
01 2610 610 002		Supplies		66.27
Total Midwest Honda Suzuki Kubota				<u>141.00</u>
	11302024	Mindy Blackfish	12/06/2024	242.42
01 2710 519 002		Mileage To Parents		242.42
Total Mindy Blackfish				<u>242.42</u>
	1,2,3	Morgan's Driving Miles, LLC	12/06/2024	600.00
01 6990 340 001		Cultural Grant Expenditures		600.00
Total Morgan's Driving Miles, LLC				<u>600.00</u>
	11072024-0002	Nebraska Public Power Distric	12/03/2024	3,789.11
01 2610 621 001		Electric		1,780.88
01 2610 621 002		Electric		2,008.23
Total Nebraska Public Power Distric				<u>3,789.11</u>
	5755	Porter & Company, P.C.	12/06/2024	10,000.00
01 2510 315 001		Auditing Service		5,300.00
01 2510 315 002		Auditing Service		4,700.00
Total Porter & Company, P.C.				<u>10,000.00</u>
	11302024	Robertson Implement Co.	12/06/2024	542.54
01 2610 610 001		Mower Service		287.55
01 2610 610 002		Mower Service		254.99
Total Robertson Implement Co.				<u>542.54</u>
	12172024-0001	Sam's Club	12/06/2024	557.90
01 1100 610 002		Supplies		557.90
Total Sam's Club				<u>557.90</u>
	11302024	Setia Blackfish	12/06/2024	91.68
01 2710 519 001		Mileage To Parents		91.68
Total Setia Blackfish				<u>91.68</u>
7737	20241206	Signs By Tomorrow	12/06/2024	48.00
01 2610 610 001		Signage		25.44
01 2610 610 002		Signage		22.56
	76867	Signs By Tomorrow	12/06/2024	90.00
01 2610 610 001		Supplies		47.70
01 2610 610 002		Supplies		42.30
Total Signs By Tomorrow				<u>138.00</u>

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
7753	20241206	Simplify Learning	12/06/2024	484.00
01 1200 610 001		license fee		484.00
Total	Simplify Learning			484.00
	510536 01	Sioux City Winnelson Co.	12/06/2024	4.32
01 2610 610 001		Supplies		4.32
Total	Sioux City Winnelson Co.			4.32
	17468,17599	Siouxland Lock & Key	12/06/2024	375.50
01 2610 610 001		Supplies		199.02
01 2610 610 002		Supplies		176.48
Total	Siouxland Lock & Key			375.50
	20241126-15	Software Unlimited, Inc.	12/06/2024	940.00
01 2510 735 001		Computer Software		498.20
01 2510 735 002		Computer Software		441.80
Total	Software Unlimited, Inc.			940.00
	323710-0001	Time Management Systems	12/06/2024	85.00
01 2510 735 001		Monthly Fee		45.05
01 2510 735 002		Monthly Fee		39.95
Total	Time Management Systems			85.00
	11736427	University of Nebraska State Museum	12/06/2024	245.62
01 1100 610 002		Teaching Supplies		245.62
Total	University of Nebraska State Museum			245.62
	03182025	University Of South Dakota	12/06/2024	175.00
01 1100 610 001		Teaching Supplies		175.00
Total	University Of South Dakota			175.00
	12152024-0001	Village Of Homer	12/03/2024	508.83
01 2610 410 001		Water & Sewer		239.15
01 2610 410 002		Water & Sewer		269.68
Total	Village Of Homer			508.83
	12042024	West Point Public School	12/06/2024	138.00
01 1100 610 001		Teaching Supplies		138.00
Total	West Point Public School			138.00
	1704965	Wilmes Hardware Hank	12/06/2024	17.96
01 2610 610 001		Supplies		17.96
Total	Wilmes Hardware Hank			17.96
	11302024	Winona LaPointe	12/06/2024	291.85
01 2710 519 002		Mileage To Parents		291.85
Total	Winona LaPointe			291.85
	415596-0002	WoodRiver Energy, LLC	12/03/2024	380.98
01 2610 621 001		Natural Gas		179.06
01 2610 621 002		Natural Gas		201.92
Total	WoodRiver Energy, LLC			380.98

Board Report - Detail

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Fund Number	01			48,126.96
Checking Account ID	1			48,126.96

Principal Board Report – December 11, 2024

District

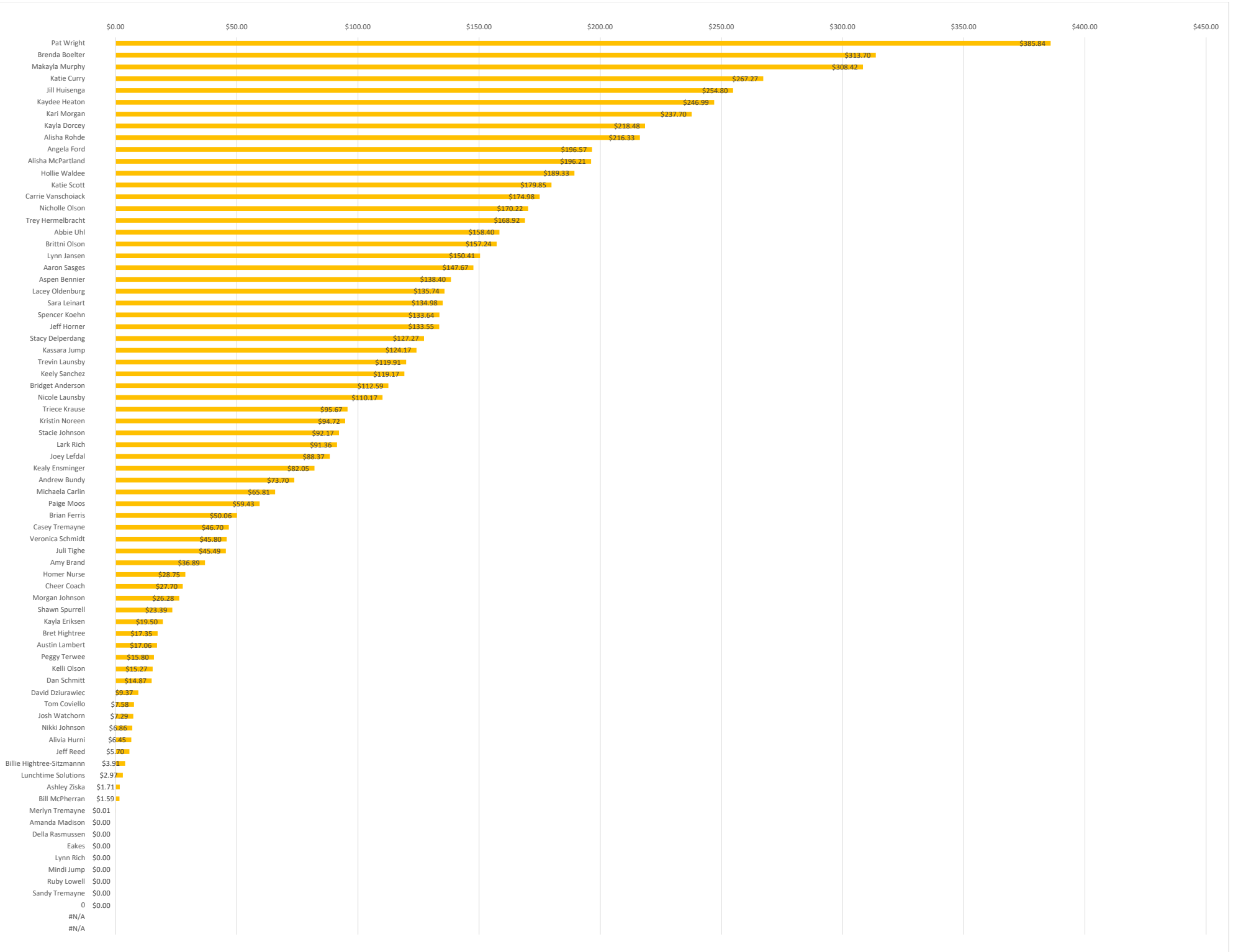
- [Cardinal Baskets Food Drive 2024](#)
- 12 Days of Christmas began on December 5
 - [PK-5 Schedule](#)
 - [6-12 Schedule](#)
- Winter Benchmark Testing - December 3-5 and January 15-16
 - K-2 (AIMSweb Reading and Math)
 - 3rd (AIMSweb Reading, NSCAS Math and ELA, and ORF)
 - 4-5 (AIMSweb Reading and Math, NSCAS Math and ELA and ORF)
 - 6-8 (NSCAS Math and ELA)
- Christmas Concerts
 - Elementary - December 9
 - Secondary - December 16
- TeamMates
 - [Joyful Bags](#) - Collecting until December 20
 - Recognition Night on January 16
- Big Knight/Little Knight Mentoring Program

Elementary

- [December 2024 Newsletter](#)
- [Preschool Sign Up 2024-2025](#)
 - Will open on January 1, 2025
- [Title 1 Reading Initiative](#)
 - Kicked off in November and will continue until April.
 - Students are encouraged 20 minutes a day
- Elementary Student Council - Mrs. Oldenburg
 - Elementary Student Council will be hosting an **Elementary Fun Night on December 13, 2024 from 6-8PM.**
 - This will be a **free** event for students in **grades 3rd-5th.**
 - They will be doing a holiday movie and pajama party!
 - Students will be provided pop and popcorn.
- Elementary Enrichment - Mrs. Schmidt
 - Kellen Conroy from the ESU
 - They were challenged to create the tallest structure they could, but also sturdy enough to withstand an earthquake.
 - Each group was given a certain number of toothpicks and marshmallows to construct their building with.
 - When time was up, they had to place their structure into a tray filled with marbles to resemble what the earth would feel like during an earthquake.
 - Amazingly, each object passed their 10 second shake test!
 - Mrs. Schmidt worked with the group to make borax Christmas ornaments!
- Power Standards

JH/HS

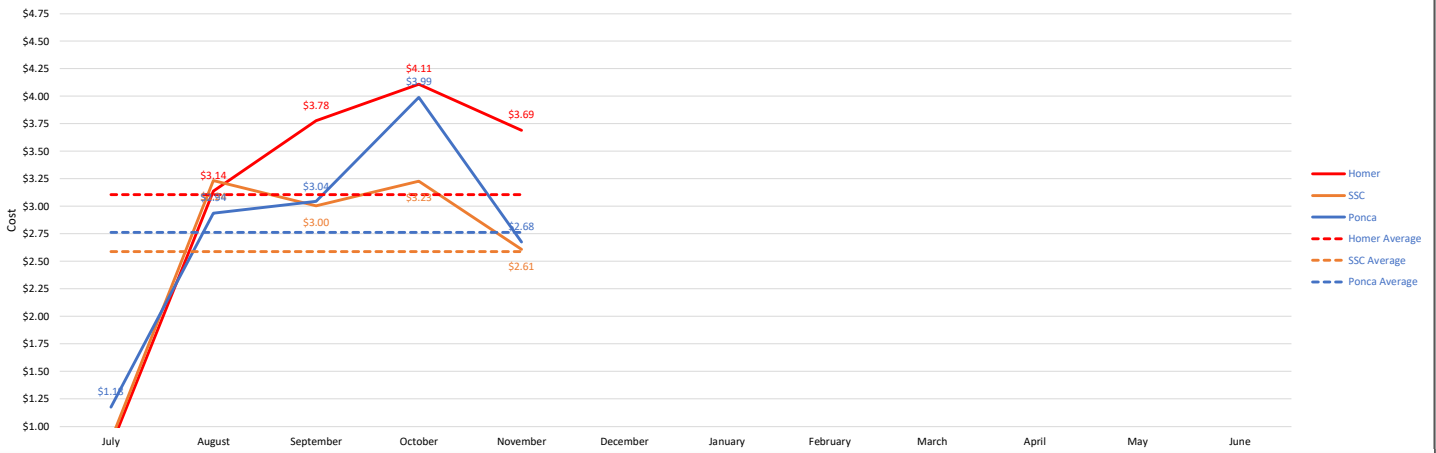
- Winter Sports/Activities
 - One Act - Conference Champs!
 - One Act - District - Best Tech Crew Award!
 - Dance Team - Breakfast with Santa
- MTSS Fridays
 - Targeting kids who are struggling
 - Only 11 HS failing a class
- SAEBRS - Social/Emotional/Behavioral Screener
 - 7th Grade



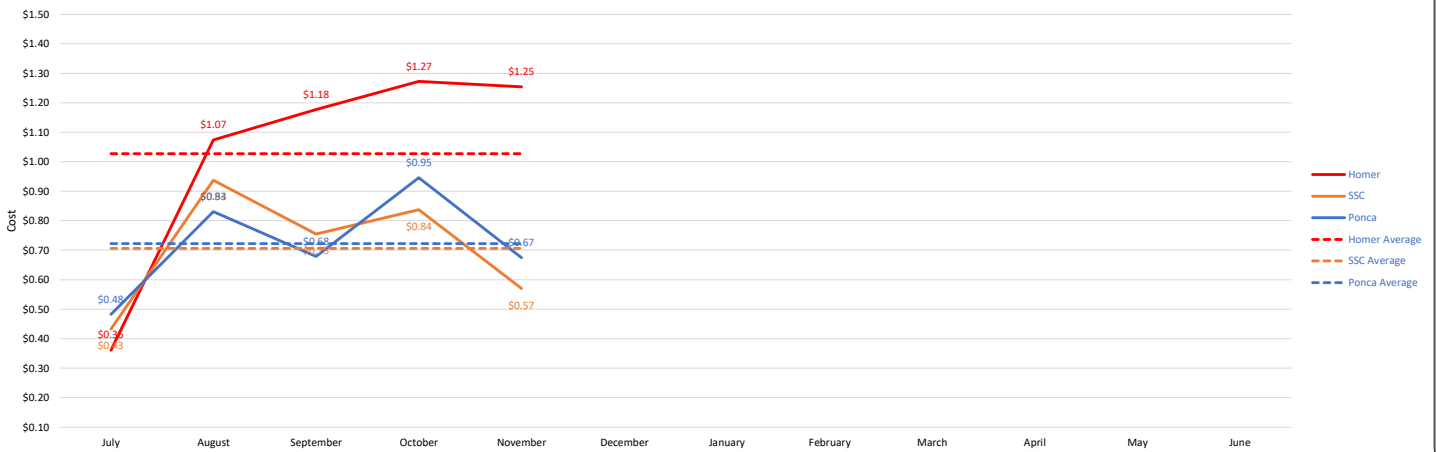
Total Monthly Cost



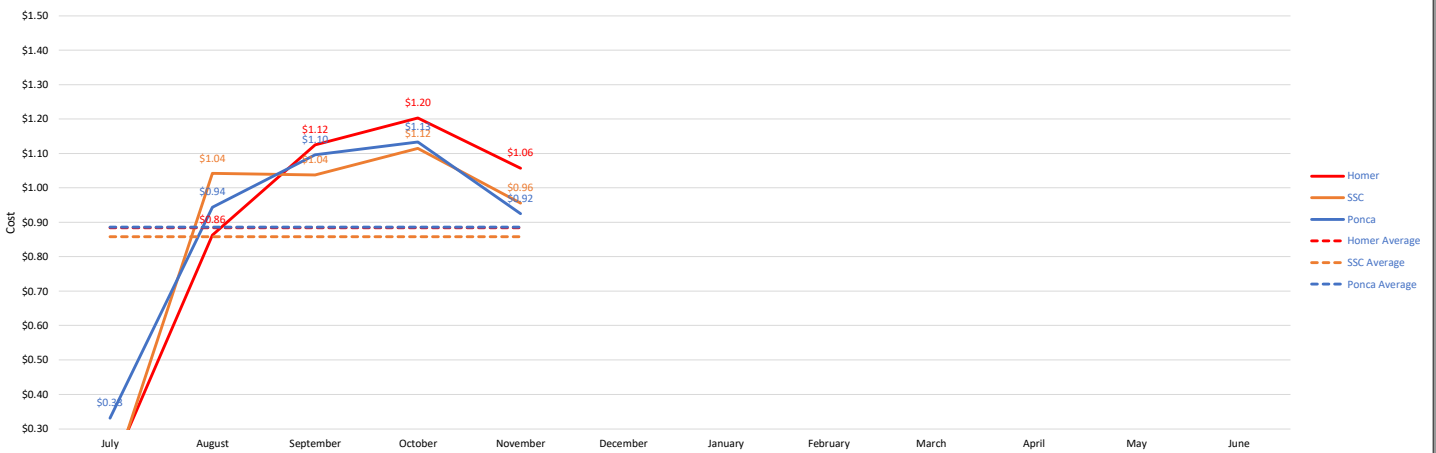
Cost Per Student - Total



Cost Per Student - Color



Cost Per Student - B&W



(Monthly Total Cost Per Student Difference)*(Number of Homer Students That Month)





Targeted Improvement Plan

Review Rubric

District: HOMER COMMUNITY SCHOOLS

NE Counts

TIP Risk Level

TIP Elements Contributing to LEA Determination Risk (points toward risk level)



TIMELY:

- On-time submission *(0 points)*



IMPLEMENTATION DATA:

- Uploaded or provided a working link to current implementation data *(0 points)*



COMPLETE:

PII

- Appropriately excluded PII *(0 points)*



MEASURABLE GOAL:

- Goal is measurable *(0 points)*



GOAL ALIGNED

- Goal is aligned to selected focus for improvement *(0 points)*



EBP EXPLANATION:

- Included support for their rating e.g., data used to assess implementation, description of how the team uses data to evaluate progress *(0 points)*



IMPROVEMENT PLAN:

- Uploaded or provided a working link to Improvement Plan with current information *(0 points)*



MTSS EXPLANATION:

- Included support for their rating e.g., data used to assess implementation, description of how the team uses data to evaluate progress *(0 points)*



OUTCOME DATA:

- Uploaded or provided a working link to current outcome data *(0 points)*



Targeted Improvement Plan

Review Rubric

District: HOMER COMMUNITY SCHOOLS

Percentage Complete



100%

Focus for Improvement:
Reading

Student-Centered Strategy:
Explicit Instruction

Setting the Goals

TIP Elements	Elements Included
Goal is aligned to focus of improvement	✓
Goal is measurable	✓
Goal describes the desired change	✓
Goal includes targets for each year	✓
Goal includes targets that show progress over time	✓
Goal includes performance data for the most recent completed school year (minimum)	✓
Included data indicating whether target was met	✓
If target not met, an explanation was provided	N/A




Targeted Improvement Plan

Review Rubric

District: HOMER COMMUNITY SCHOOLS

Percentage Complete



100%

Plan Connections:
 Continuous Improvement Plan /
 NeMTSS Continuous
 Improvement Plan; Title Plan

Creating the Profile

TIP Elements	Elements Included
OVERALL REVIEW	
Upload of improvement plan	✓
Upload of outcome data	✓
Upload of implementation/fidelity data	✓

IF TARGET NOT MET	
Description of at least one strength	N/A
Description of at least one challenge	N/A
Description of leadership support	N/A
Description of fiscal resources	N/A
Description of quality standards/accountability	N/A
Description of TA/PD	N/A
Description of data use	N/A



Targeted Improvement Plan

Review Rubric

District: HOMER COMMUNITY SCHOOLS

Planning to Improve

Percentage Complete



District Staff Support:
Coaching, Modeling

TIP Elements	Elements Included
IF TARGET <u>NOT</u> MET	
Description of implementation data collection (methods, timelines, which personnel routinely collect data)	N/A
Description of outcome data collection (methods, timelines, which personnel routinely collect data)	N/A



Targeted Improvement Plan

Review Rubric



District: HOMER COMMUNITY SCHOOLS

Implementing the Plan

TIP Elements	Elements Included
OVERALL REVIEW	
Explanation included support for EB strategy implementation rating	✓
Explanation included support for MTSS implementation rating	✓

IF TARGET NOT MET	
Description of TA/PD:	
Relevant to focus for improvement/EB strategy selection	N/A
Included person/group providing the training	N/A
Included people/roles who were trained	N/A
Included information about dates/length of training	N/A
Included opportunities for practicing skills	N/A
Included how staff could get implementation support	N/A
Description of process used to make decisions included:	
Outcome data used/discussed	N/A
Implementation data used/discussed	N/A
Conclusions drawn about progress	N/A
Next steps	N/A
Rationale	N/A
Changes during current year	N/A
Changes planned for next year	N/A



Percentage Complete

100%

Level of EB Strategy Implementation:

4 - Implemented Most of the Time

Level of MTSS Implementation:

4 - Implemented Most of the Time

HOMER SCHOOL ENROLLMENT 2024-25

November 30, 2024

Grade	Total	Boys	Girls	Teachers	Option Enrollment	
Preschool 4 year	24	9	15	All		
PK-4	12			Heaton	-	
PK-4	12			Murphy	-	
Kindergarten	25	15	10	All	9	
K – 1	13			Scott		
K – 2	12			Olson		
1 st Grade	36	15	21	All	17	
1 st – 1	18			Boelter		
1 st - 2	18			Dorcey		
2 nd Grade	25	14	11	All	11	
2 nd – 1	13			Ford		
2 nd – 2	12			Morgan		
3 rd Grade	27	11	16	All	6	
3 rd – 1	13			Curry		
3 rd – 2	14			Hermelbracht		
4 th Grade	30	13	17	All	10	
4 th – 1	14			Jump		
4 th – 2	16			Sanchez		
5 th Grade	41	21	20	All	14	
5 th - 1	21			Olson		
5 th - 2	20			Bennier		
Total K – 5	184		Total PreK - 5	208	Total Elem. Option	67
	Comparison to 2015/2016 (PK-6) - 219 Students (71 Opt.) Comparison to 2016/2017 (PK-6) - 215 Students (73 Opt.) Comparison to 2017/2018 (PK-6) - 206 Students (69 Opt.) Comparison to 2018/2019 (PK-6) - 225 Students (90 Opt.) Comparison to 2019/2020 (PK-6) - 217 Students (83 Opt.) Comparison to 2020/2021 (PK-6) - 243 Students (78 Opt.) Comparison to 2021/2022 (PK-6) - 245 Students (70 Opt.) Comparison to 2022/2023 (PK-6) - 238 Students (68 Opt.) Comparison to 2023/2024 (PK-5) – 212 Students (66 Opt.)					
6 th Grade	33	11	22		15	
7 th Grade	40	14	26		16	
8 th Grade	29	12	17		14	
9 th Grade	42	17	25		18	
10 th Grade	29	13	16		14	
11 th Grade	37	13	24		14	
12 th Grade	28	18	10		15	
13-16 Year	0	0	0		0	
Total 6 – 12	238				Total JH/HS Option	106
Year 13	0					
	Comparison to 2015/2016 (7-12) – 180 Students (61 Opt.) Comparison to 2016/2017 (7-12) – 175 Students (63 Opt.) Comparison to 2017/2018 (7-12) - 171 Students (56 Opt.) Comparison to 2018/2019 (7-12) - 163 Students (58 Opt.) Comparison to 2019/2020 (7-12) - 171 Students (65 Opt.) Comparison to 2020/2021 (7-12) - 190 Students (74 Opt.) Comparison to 2021/2022 (7-12) - 181 Students (75 Opt.) Comparison to 2022/2023 (7-12) - 192 Students (80 Opt.) Comparison to 2023/2024 (6-12)- 224 Students (97 Opt.)					
Total K – 12	422		Total PreK - 12	446	Option Total	173
	Comparison to 2015/2016 (PK-12) - 399 Students (132 Opt.) Comparison to 2016/2017 (PK-12) - 390 Students (136 Opt.) Comparison to 2017/2018 (PK-12) - 377 Students (125 Opt.) Comparison to 2018/2019 (PK-12) - 388 Students (148 Opt.) Comparison to 2019/2020 (PK-12) - 418 Students (148 Opt.) Comparison to 2020/2021 (PK-12) - 433 Students (152 Opt.) Comparison to 2021/2022 (PK-12) - 426 Students (145 Opt.) Comparison to 2022/2023 (PK-12) - 430 Students (148 Opt.) Comparison to 2023/2024 (PK-12) – 436 Students (168 Opt.)					

Homer Community School 2024-25

Average Daily Attendance

Percentage of Students in Attendance Daily

	%
August	96
September	96
October	95
November	95
December	
January	
February	
March	
April	
May	



Homer Community School 2024-25 Student Movement

	In	Out
August	6	3
September	2	9
October	1	0
November	3	3
December		
January		
February		
March		
April		
May		
	Totals	
	12	15





December 6th, 2024

Homer Community Schools
Joey Lefdal, Superintendent
212 South 3rd Street
Homer, NE 68030

Dear Mr. Lefdal:

The Nebraska Department of Education (NDE) would like to express its appreciation for the cooperation received during the comprehensive fiscal monitoring desktop review conducted over the past few weeks.

Fiscal monitoring is conducted pursuant to the Departments' regulatory authority under 2 CFR § 200.332. A review covers the following core activities, but not limited to the following: Time and Effort reporting, payment/cash management, internal controls, policies, procedures, audit resolution, and records management.

The period of review for this monitoring event included grant activities occurring during the 2022-23 grant year.

With the acceptance of federal subrecipient awards comes accountability in various financial arenas: internal controls, equipment, indirect costs, salary and benefits, conflict of interest, procurement, record retention, financial management, and suspension and debarment. Attached you will find an outline of what is required under each of these areas, as well as examples of required supporting documentation.

District records supporting expenditures related to the Federal subrecipient grants awarded were made available and monitored.

NDE followed up on prior exit findings and noted that all were corrected.

The compliance review of the 2022-23 school year noted the following:

Federal Programs

- ESEA
 - Title I Part A ESEA 6200
 - Noted Title I 6200 claimed Salary and Benefits. Time and Effort was correct.
- IDEA/SPED
 - IDEA Part B (619) PS 6406

- Noted that 6406 claimed Other Services. Documentation provided supported those expenditures.
 - IDEA Part B (611) Base EP 6408
 - Noted that 6408 claimed Other Services. Documentation provided supported those expenditures.
- ESSER
 - ESSER II 6997
 - ESSER II 6997 claimed expenditures to Supplies. Documentation provided support expenditures. Per review of documentation items appear to meet the qualification of allowable uses related to COVID-19 response. Funding was utilized for ESEA Authorized activities, coordination of response efforts, technology, and other.
 - ESSER III 6998
 - ESSER III 6998 claimed expenditures to Supplies and Capital Assets. Documentation provided support expenditures. Per review of documentation items appear to meet the qualification of allowable uses related to COVID-19 response. Funding was utilized for ESEA Authorized activities, technology, renewal, and acceleration, and other.

Internal Controls

The entity's Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

- The district had all policies and procedures as required per 2 CFR 200. 2 CFR 200 is updated on a regular basis, and it is, therefore, recommended the district review and update their policies are required.

As a result of these issues, NDE will follow up next time your district comes up for review Federal award subrecipients are subject to fiscal monitoring efforts based on risk assessment at any given point of time.

The compliance review issues disclosed are the result of only items reviewed during the review. Compliance with all Federal laws and regulations applicable to the school district is the responsibility of the school district's management. The compliance review issues only reflect the results of the compliance review sample and should not be misconstrued as an endorsement of areas not reviewed.

If you have any comments or concerns about the results of this compliance review, please notify us by December 20th, 2024.

Sincerely,

E. Nore

E. Nore

Grant Audit Specialist

(531)280-8649

Email – e.nore@nebraska.gov

cc: Tom Goeschel, Steve Bauers, Amy Rhone, Jamie Chambers, Beth Wooster, Melody Hobson, Katie Graham, Zainab Rida, Shirely Vargas, Camelia Rogers, Merci Suarez, Lisa Laws,

James B. Gessford
Daniel F. Kaplan
Gregory H. Perry
Joseph F. Bachmann
R. J. Shortridge*
Joshua J. Schauer*
Derek A. Aldridge**
Justin J. Knight***
Charles Kaplan
Haleigh B. Carlson
Sara J. Tonjes
Kendall G. Oberheide



PERRY, GUTHERY, HAASE & GESSFORD, P.C., L.L.O.

Of Counsel
Thomas M. Haase

*Also admitted in Iowa
** Also admitted in Kansas
***Also admitted in Colorado

Ernest B. Perry (1876-1962)
Arthur E. Perry (1910-1982)
R.R. Perry (1917-1999)
Edwin C. Perry (1931-2012)

MID-YEAR 2024 POLICY UPDATE

Recently, the Nebraska Department of Education notified schools about updates to federal guidance and regulations. These changes require updates to Policy 3132 (“Internal Controls”). As a reminder, Policy 3132 is one of the key policies required and reviewed during federal audits. Although most of the updates are technical, these updates include:

1. Add a reference to “cybersecurity” to the District’s obligation to protect sensitive information;
2. Clarify the monetary threshold (now \$10,000) for the disposition of property acquired with federal funds;
3. Include the required contract terms for contracts with federal awards;
4. Add a requirement for federal interest reporting and recording;
5. Update the suspension and debarment language to now provide three options to confirm a contractor has not been suspended or debarred from performing federal work;
6. Increase the capital expenditure threshold from \$5,000 to \$10,000; and
7. Update the conflict-of-interest language.

The new regulations also increase the single audit threshold from \$750,000 to \$1,000,000.

Please let us know if you have any questions.

Business OperationsInternal Controls

The District will develop and maintain internal control procedures as required by law and in accordance with sound fiscal monitoring practices that will ensure appropriate oversight of state and federal funds. The following internal control procedures will be utilized for all federal grants:

Generally: If the District receives federal awards, grants, or other funds, the District will:

- 1) Establish and maintain effective internal control over the federal award that provides reasonable assurance that the District manages the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. The District will endeavor to develop and maintain these internal controls consistent with the “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO);
- 2) Comply with the U.S. Constitution, federal statutes, regulations, and the terms and conditions of the federal award;
- 3) Evaluate and monitor the District's compliance with statutes, regulations and the terms and conditions of federal award;
- 4) Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; and
- 5) Take reasonable cybersecurity and other measures to safeguard protected personally identifiable information and other information the federal awarding agency, or pass-through entity, designates as “sensitive” or the District considers sensitive, consistent with applicable federal, state, and local laws regarding privacy and responsibility over confidentiality.

Legal Reference: 2 C.F.R. § 200.303.

Management requirements: The District will manage equipment (including replacement equipment), whether acquired in whole or in part under a federal award, until the District disposes of such equipment. The District will, as a minimum, meet the following requirements:

- 1) Maintain property records of the equipment (including equipment description, serial number or other identification number, source of funding, acquisition date, and the like);
- 2) Maintain a physical inventory procedure, with an inventory occurring at a minimum of every two (2) years;
- 3) ~~Implement a~~Implement a control system to ensure safeguards for preventing property loss, damage, or theft-Control System procedure;
- 4) Implement adequate maintenance procedures for the equipment; and
- 5) Implement sales and disposition procedures for the equipment to ensure the highest possible return; and.
- 6) ~~Continue to develop and implement disposition procedure for the equipment.~~

All equipment, whether acquired in whole or in part under a federal award, with a current fair market value of \$10,000 or less (per unit) may be retained, sold, or otherwise disposed of in accordance with the Board's Sale and Disposal of Property Policy.

All equipment, whether acquired in whole or in part under a federal award, with a current fair market value in excess of \$10,000 (per unit), may only be sold or otherwise disposed of in accordance with the provisions of 2 C.F.R. § 200.313(e)(2)-(3).

Legal Reference: 2 C.F.R. §§ 200.313 & 200.303.

Procurement: The District will use its own documented procurement procedures which reflect applicable State, local, and tribal laws and regulations, provided that the procurements conform to applicable federal law and the requirement standards imposed by law, including:

- 1) A procedure for micro-purchases (Under \$10,000);
- 2) A procedure for small purchases (between \$10,000 to \$250,000);
- 3) A procedure for sealed bids; (over \$250,000);
- 4) A procedure for competitive proposals; (with an explanation for why sealed bids were not accepted if over \$250,000); and
- 5) A procedure for noncompetitive bids.

Legal Reference: 2 C.F.R. §§ 200.317 through 200.326.

Cross-Reference: Policies 3130 & 3131.

Contract Terms: All contracts funded (in whole or in part) by federal funds and/or federal awards must contain the following terms or, via this Policy, the following terms are required and incorporated into any such contracts:

- 1) An assurance that minority business enterprises and labor surplus area firms are used, when possible;
- 2) An Anti-Lobbying clause for all contracts, including an Anti-Lobbying Certification, for contracts exceeding \$100,000;
- 3) A Suspension and Debarment clause;
- 4) A provision for termination for cause and for convenience, including the manner by which it will be affected and the basis for settlement;
- 5) A clause that addresses administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and a provision for sanctions and penalties;
- 6) For contracts in excess of \$150,000, a clause addressing the Clean Air Act and the Federal Water Pollution Control Act;
- 7) A provision maintaining contract oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders;
- 8) A provision addressing the District's conflict of interest policies; and
- 9) A requirement that the contractor maintains records related to the contracted work.

Legal Reference: 2 CFR § 200.319(d); 2 CFR § 200.321; 2 CFR § 200, Appendix II(I); 2 CFR § 200, Appendix II(H); 2 CFR § 200, Appendix II(B); 2 CFR § 200, Appendix II(A); 2 CFR § 200, Appendix II(G); 2 CFR § 200.318(b); 2 CFR § 200.318(c)(1); 2 CFR § 200.318(i); 2 CFR § 200.324(a); 2 CFR § 200.324(b).

Federal Interest Reporting: The District will follow the required federal interest reporting and recording requirements, if applicable, for any real property or improvement interest financed, in whole or in part, with federal funds.

Legal Reference: 2 CFR §§ 200.310-200.313.

Record Retention: Financial records, supporting documents, statistical records, and all other related records pertinent to a federal award will be retained for a period of three (3) years from the date of submission of the final expenditure report or, for federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the federal awarding agency or pass-through entity in the case of a sub-recipient-, or as otherwise specified by the federal award or federal law.

For all other records, the District will retain such records for the length of time as required by law.

Legal Reference: 2 C.F.R. § 200.333, 2 C.F.R. § 200.34 & 34 C.F.R. § 81.31.

Suspension and Debarment: The District will not contract with any entity or individual who has been debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs or activities. Before entering into a contract regarding a federal award, the District will either: (1) verify that a vendor has not been debarred, suspended or otherwise excluded via SAM.gov, (2) collect a verification from that vendor; or (3) add a clause to the contract with the , and the vendor. The District will maintain a copy of said verification or documentation.

Legal Reference: 2 C.F.R. § 200.213.

Financial Management: The District will maintain financial management systems to account for the federal funds, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award. These records will be sufficient to permit the District to prepare reports required by general and program-specific terms and conditions and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the federal statutes, regulations, and the terms and conditions of the federal award. The financial management system will provide for the following:

- 1) Identifying all of the federal awards received and expended and the federal programs under which they were received;
- 2) Ensuring that accurate, current, and complete disclosure of the financial results of each federal award or program are maintained in accordance with reporting requirements;
- 3) ~~Identifying adequately~~ Maintaining records and documentation that sufficiently identify the amount, source, and application expenditure of funds for federally-funded activities;
- 4) Ensuring effective controls over ~~and~~ accountability and safeguards for all funds, property, and other assets;
- 5) Comparing actual expenditures with budget amounts for each federal award;
- 6) Ensuring payments of federal funds are made in accordance with applicable law, including 2 CFR § 200.305; and
- 7) Determining the allowability of costs in accordance with applicable law and the conditions of the federal award.

Legal Reference: 2 C.F.R. § 200.302.

Program Income: The District will consult with the federal awarding agency and refer to the applicable law and federal program terms and conditions to determine how to account for, deduct and otherwise handle income from federal programs.

Legal Reference: 2 C.F.R. § 200.307.

Cost Sharing or Matching: For all federal awards, any shared costs or matching funds and all contributions, including cash and third party in-kind contributions, must be accepted as part of the District's cost sharing or matching, when such contributions meet all of the following criteria:

- 1) Are verifiable from the District's records;
- 2) Are not included as contributions for any other federal award;
- 3) Are necessary and reasonable for accomplishment of project or program objectives;
- 4) Are allowable under the applicable Cost Principles requirements;
- 5) Are not paid by the Federal Government under another federal award, except where the federal statute authorizing a program specifically provides that federal funds made available for such program can be applied to matching or cost sharing requirements of other federal programs;
- 6) Are provided for in the approved budget when required by the federal awarding agency; and
- 7) Conform to other provisions of the law or terms and conditions of the federal award, as applicable.

Legal Reference: 2 C.F.R. § 200.306.

Compensation: Compensation for personal services includes all remuneration for services of employees rendered during the period of performance under the federal award, including, but not limited to wages, salaries, and fringe benefits. Costs of compensation may be allowable under federal law and the federal grant to the extent that they satisfy the following requirements:

- 1) Is reasonable for the services rendered; and
- 2) Conforms to the established written expectations of the District, as applied consistently to both federal and non-federal activities.

If the District intends to charge compensation to federal awards, such charges will be based on records that accurately reflect the work performed, and will:

- 1) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- 2) Be incorporated into the official records of the District;
- 3) Reasonably reflect the total activity for which the employee is compensated by the District, not exceeding 100% of compensated activities;
- 4) Encompass both federally assisted, and all other activities compensated by the District on an integrated basis, but may include the use of subsidiary records as defined in the District's written procedures;
- 5) Comply with the established accounting policies and practices of the District; and
- 6) Differentiate and account for the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one (1) federal award; a federal award and non-federal award; an indirect cost activity and a direct cost activity; two (2) or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

Any leave and/or fringe benefits charged to a federal award must satisfy all criteria set forth in 2 C.F.R. § 200.431(b) and/or (c).

Budget estimates will generally not be used to support charges to federal awards but may be used for interim accounting purposes.

Legal Reference: 2 C.F.R. §§ 200.430 & 200.431.

Federal Funds for Construction Projects: If the District is granted the authority to use federal funds for a construction project, the District will follow the Davis-Bacon and Related Acts, including the payment of “prevailing wages” to those who work on the job site, as well as the contractor bonding requirements.

~~Legal Reference: 40 U.S. Code § 3141, et seq; 2 C.F.R. § 200.326. For all federal awards, the District will comply with all applicable legal requirements, including the Davis-Bacon Act.~~

~~Legal Reference: 34 C.F.R. § 75.600, et seq.~~

Capitalization and Depreciation: The District will follow the rules for selected items of cost at 2 C.F.R. Part 200, Subpart E, when charging these specific expenditures to a federal grant. When applicable, District staff will check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, federal, state, or program-specific rules, including the terms and conditions of the award, may deem a cost as unallowable and District personnel shall follow those requirements. The following rules of allowability apply to equipment and other capital expenditures:

- 1) Capital expenditures for general purpose equipment, buildings, and land are unallowable as direct charges, except with the prior written approval of the federal awarding agency or pass-through entity.
- 2) Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$510,000 or more have the prior written approval of the federal awarding agency or pass-through entity.
- 3) Capital expenditures for improvements to land, buildings, or equipment which materially increase their value or useful life are unallowable as a direct cost except with the prior written approval of the federal awarding agency or pass-through entity.
- 4) Allowability of depreciation on buildings, capital improvements, and equipment shall be in accordance with 2 CFR § 200.436 and 2 CFR § 200.465.
- 5) When approved as a direct cost by the federal awarding agency or pass-through entity under Sections A - C, capital expenditures will be charged in the period in which the expenditure is incurred, or as otherwise determined appropriate and negotiated with the federal awarding agency.

- 6) If the District is instructed by the federal awarding agency to otherwise dispose of or transfer the equipment, the costs of such disposal or transfer are allowable.
- 7) Any depreciation will be computed, charged, and recorded in a manner consistent with federal regulations and any requirements of the federal awarding agency.

Legal Reference: 2 C.F.R. §§200.436 & 200.439.

~~Conflict of Interest: Notwithstanding any other Board Policies or Procedures, the District shall ensure that it avoids any conflicts of interest regarding any federal awards. The District will disclose in writing any potential conflict of interest to the federal awarding agency or pass-through entity in accordance with applicable federal awarding agency policy.~~

Conflict of Interest: No District employee, agent, or Board Member with a real or apparent conflict of interest may participate in the selection, award, or administration of a contract supported by or with federal funds. A “conflict of interest” includes, but is not limited to, a financial or other interest in or a tangible personal benefit from federal funds that would directly or indirectly benefit either (1) the employee, agent, or board member; (2) any member of their immediate family; or their spouse or partner, or (3) an organization that employs or is about to employ those individuals. District employees, agents, and Board Members may only accept gratuities, favors, or anything of monetary value from federally funded contractors in accordance with the District’s Conflict of Interest Policy. Any District employee, agent, or Board Member who knowingly violates these terms may be subject to discipline, up to and including termination of employment and/or referral for possible criminal prosecution.

Legal Reference: 2 C.F.R. §§ 200.112 & 200.318.

Unexpected or Extraordinary Circumstances: For all federal awards, if the District does not currently have in place a sufficient policy that addresses extraordinary circumstances, such as those caused by COVID-19, the District may amend or create a policy at a later date in order to put emergency contingencies in place for federal and non-federal similarly situated employees. If the conditions exist for charges to be made to the federal grant, then charges may also be made to any non-federal sources that are used by the District in order to meet a matching requirement. The District will take other steps to comply with federal award requirements in the event of unexpected or extraordinary circumstances.

Legal Reference: 2 C.F.R. § 200, et seq.

Date of Adoption: [Insert Date]

010	ACCOUNTABILITY REPORTING		
010.01A Annual Written Report	010.01A The school system annually prepares a written report which includes at least student academic performance as required in Section 005.02 of this Chapter, school system demographics, school improvement goals and progress and, in the case of public schools, financial information. School systems report the information in accordance with the policy in Section 010.01B of this Chapter.	MET	23-24 Annual Report included
010.01B Policy for Performance Report(s)	010.01B The school system has a written policy for annually preparing and distributing the performance report(s) required in Section 010.01A of this Chapter to the residents of the public school district or, in the case of nonpublic schools, to the appropriate body. The policy assures that individual test scores are kept confidential. If the school has fewer than ten students in the grades being reported, or if reporting would allow for the identification of students because they all had comparable scores, no public reports of student performance are provided for those grades.	MET	Discussion - Provide documentation May create one that is more specific

Community RelationsAnnual Report and School Improvement

The Superintendent shall prepare and distribute each year an Annual Report in accordance with Rule 10, Regulations and Procedures for the Legal Operation of Schools. The Annual Report shall be distributed to residents of the School District by the Superintendent distributing it to the members of the Board of Education and to the parents of students enrolled in the School District each school year and making it available to other residents. The report shall include information required by Rule 10. The results of the annual report shall be used to plan and make needed changes to improve instruction for all students. The report is to include:

- A. Student academic performance. The report shall include results of student success in achieving the state standards set forth in Appendices A through D of Rule 10 or local content standards approved by the Department, on a building basis. Individual test scores shall be kept confidential. If the school has fewer than ten students in the grades being reported, or if reporting would allow for the identification of students because they all had comparable scores, no public reports of student performance shall be provided for those grades.
- B. School system demographics.
- C. School improvement goals and progress.
- D. School system financial information.

The Superintendent shall further ensure that the School District implements a systematic on-going process that guides planning, implementation, and evaluation and renewal of school improvement activities to meet local and statewide goals and priorities. The school improvement process shall focus on improving student learning and include a periodic review by visiting educators who provide consultation to the local school/community in continued accomplishment of plans and goals. The school improvement process shall further include the following activities at least once within each five years:

- A. Review and update of the mission and vision statements.
- B. Collection and analysis of data about student performance, demographics, learning climate, and former high school students.
- C. Selection of improvement goals. At least one goal is directed toward improving student academic achievement.
- D. Development and implementation of an improvement plan which includes procedures, strategies, actions to achieve goals, and an aligned professional development plan.
- E. Evaluation of progress toward improvement goals.

The school improvement process shall further include a visitation by a team of external representatives to review progress and provide written recommendations. A copy of the school system's improvement plan and the written recommendations shall be provided to the Department. The external team visits shall be conducted at least once each five years.

Legal Reference: NDE Rule 10.01, 10.5.02, 10.9 and 10.10

Date of Adoption: July 13, 2020



2022-23



Homer
Community
School

Annual Report



About Us

District Description

The Homer Community School District is a PK-12 district located on a sprawling campus 15 miles south of Sioux City, IA. Approximately 435 students are educated by skilled and dedicated faculty members and support staff. The school district is Cognia accredited and school improvement efforts focus on maximizing student learning. In addition to experiencing an excellent curriculum aligned to state standards, students enjoy access to numerous activities to prepare them for a successful future.



Our Vision

Facility Improvement

Mission of Project:

To expand facility spaces to positively impact the learning environment for the student body.

Provide adequate learning space for all classrooms.

Update secondary science classrooms to meet the learning needs of students.

Elementary:

2 new classroom spaces

Renovation of current space to create larger, more learner-friendly environments

Additional restrooms

Secondary:

2 new science rooms

Student space/study hall

Dual/remote learning space

Flex classrooms/exit out of breakout area

Renovation of existing space to create larger learner-friendly environments



Expansion of Course Offerings

Elementary:

Aligning curriculum to Nebraska state standards

Align our curriculum revision process to the NDE revision cycle

Most recent update – Math (Eureka)

Secondary:

Northeast Community College, Wayne State

College, Little Priest Tribal College

Offered face-to-face or online



The Homer Community School District provides a safe, supportive environment in which all students will develop the skills, knowledge, and integrity essential for a successful future. This includes educating students to:

1

Read with understanding

2

Communicate clearly

3

Solve problems effectively

4

Think critically

5

Act responsibly

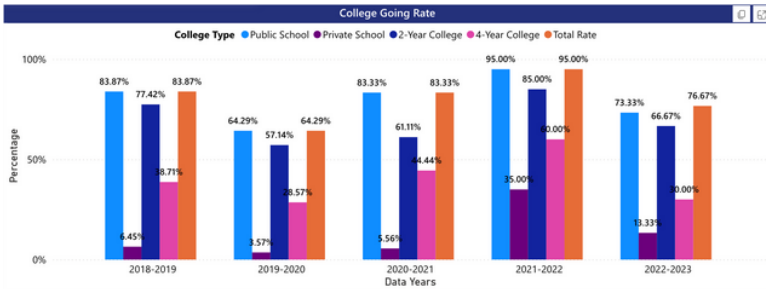
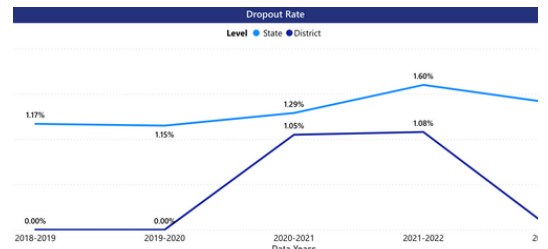
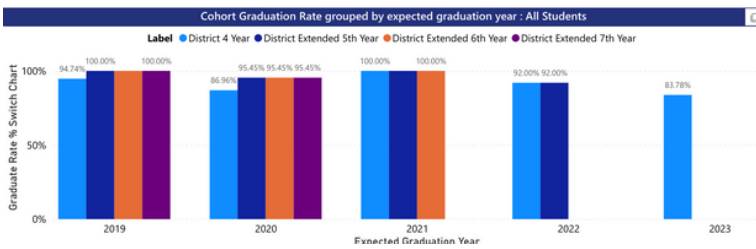
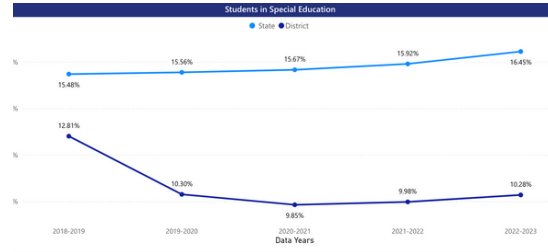
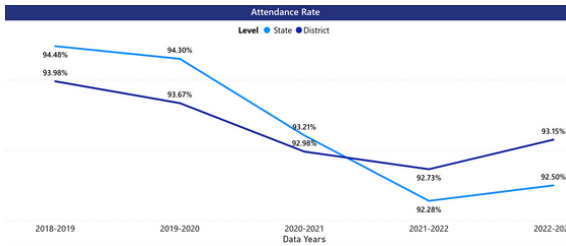
Expansion of Course Offerings

District offerings for JH/HS students:

- AP course offerings
- Dual credits available through school staff
- College instructors come to building to instruct dual credit offerings
- Seven seniors have early release for career learning opportunities
 - Career pathways: Manufacturing, Criminal Justice, Health/Science, and Education
 - Course aligned with pathways: Criminal Justice, Intro. to STS, Marketing (coming 23/24)



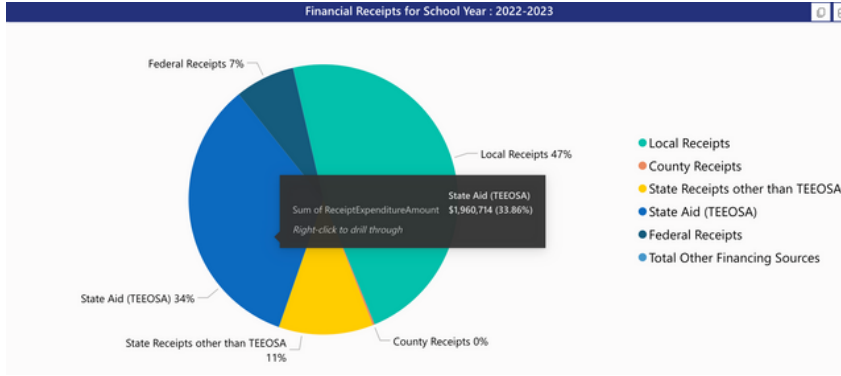
Our Data



CAQuESTT Classification
 Homer Community School: Great
 Homer Elementary: Great
 Homer Secondary: Good

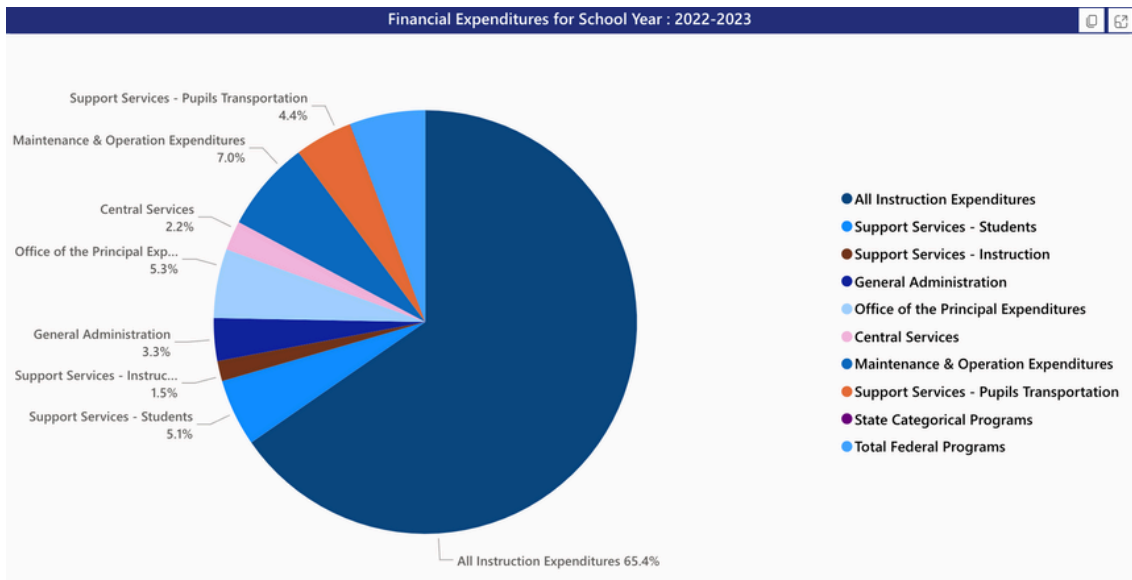


HOMER COMMUNITY SCHOOL 2022-23



Free/Reduced Lunch
41%

Teachers ⓘ
36
View Data



Per Pupil Expenditures ⓘ

\$19,046

A full data collection can be found at <https://nep.education.ne.gov/snapshot.html#22-0031-000>

District Data



Graduation Rate

84%



College-Going Rate

77%

[View Data](#)



ACT (3rd Year Cohort) ⓘ

46%

ELA

Peers ⓘ

60%

State

46%

46%

Math

Peers ⓘ

62%

State

42%

42%

Science

Peers ⓘ

65%

State

49%



NSCAS Science

85%



NSCAS Mathematics

69%



NSCAS English Language Arts ⓘ

59%



Student Membership

428

Continuous Improvement Findings

Cognia

The review process focused on establishing evidence of effective practice and performance of the institution in relation to the accreditation standards Areas for Improvement Using information collected and reviewed, the team identified the following Areas for Improvement that will help the institution improve. The Areas of Improvement will be revisited when the institution conducts Cognia's Progress Review.

1 Formalize the school's strategic plan and continuous improvement processes based on essential elements of envisioning informed by data, planning, implementing, and evaluating and include documentation, timelines, stakeholder involvement, and a communication plan for informing all stakeholders of the school's priorities and continuous improvement initiatives. Standard 7 RATIONALE If school leaders consistently engage staff members and stakeholders in an ongoing process of strategic planning and continuous improvement, then the school will increase its overall effectiveness and make positive, measurable impacts on learners and stakeholders.

2 Commit to supporting and developing the Student Responsibility Block as a formal structure that fosters positive relationships with peers and adults. Standard 4 RATIONALE If a formal structure is intentionally maintained in which learners receive support from adults and peers, then a culture and climate of respect, trust, and concern for one another's well-being will continue to be nurtured.

3 Develop additional opportunities for students to recognize their talents and potential and to pursue individual goals important for their educational futures and careers. Standard 28 RATIONALE If professional staff members engage with learners to help them recognize their talents and potential and provide them with a wide variety of experiences to support future academic and/or career paths, then students will have an increased chance of achieving goals that lead to successful educational futures and careers

What Next?

Accreditation is a continuous improvement process. The Engagement Review provides independent, objective guidance in relation to the Performance Standards and the institution's improvement journey. Upon receiving the Accreditation Engagement Review Report, the institution is expected to implement the following steps:

- Review and share the findings in this report with stakeholders.
- Use the findings from the report to guide and strengthen your institution's improvement efforts.
- Celebrate the successes noted in the report.
- Continue the improvement journey.
- Report to Cognia on your progress toward improvement.



Website
www.homerknight.org

**Homer Community School
Institution #16602
Box 340 212 So. 3rd. St. Homer,
Nebraska 68030**



**Homer
Community
School**

HOMER COMMUNITY SCHOOL

2023 - 24
ANNUAL
REPORT

www.homerknights.org

WHERE WE HOMER

The Homer Community School District provides a safe, supportive environment in which all students will develop skills, knowledge, and integrity essential for a successful future. This includes educating students to read with understanding, communicate clearly, solve problems effectively, think critically, and act responsibly.



BOARD MEMBERS
Tighe, President
Hall, Vice-President
Nelsen, Secretary
Reis, Treasurer
Girkholm, Member
Harris, Member

Home of the Knights



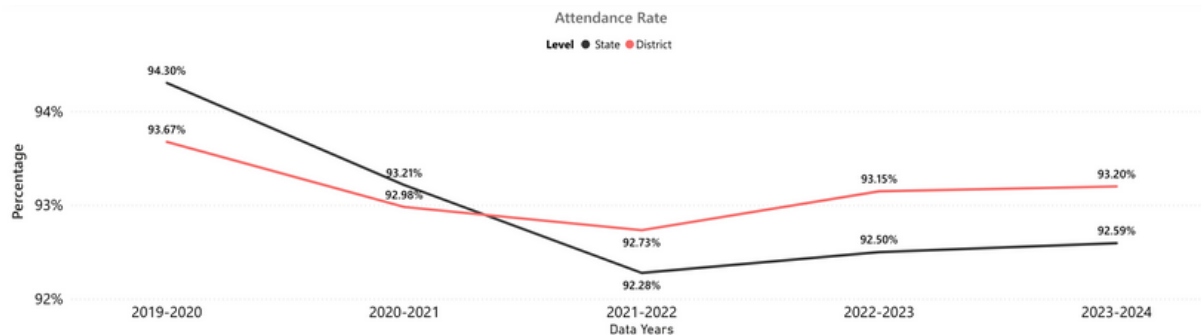
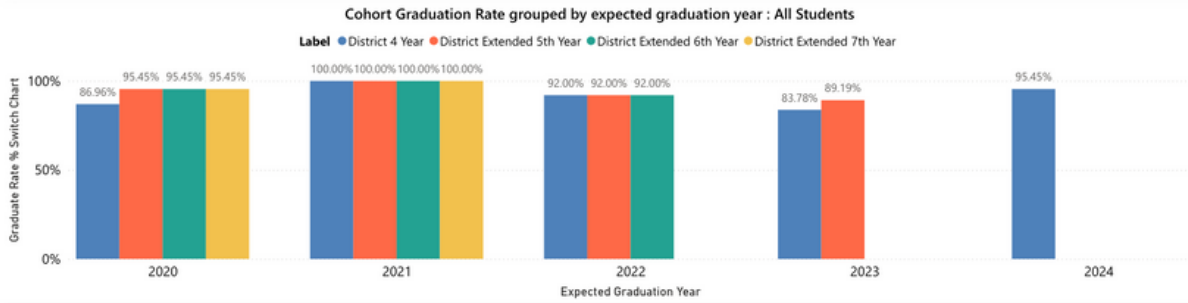
HOMER COMMUNITY SCHOOL

212 S. 3RD STREET • P.O. BOX 340 • HOMER, NEBRASKA 68030 • PHONE: (402) 698-2377 • FAX (402) 698-2379



SUPERINTENDENT
Dr. Joey Lefdal
SECONDARY PRINCIPAL
Tom Coviello
ELEMENTARY PRINCIPAL
Abbie Uhl
BUSINESS MANAGER
Amy Brand

HOMER DATA



District Snapshot

Student Membership



Student Membership
444

State 328,649 Peers 427



Teachers
34

State 23,792 Peers 38

Program Participation



English Learners

State 9% Peers 4%



Free/Reduced Lunch
47%

State 52% Peers 36%



Gifted
15%

State 13% Peers 11%



Special Education
11%

State 17% Peers 15%

Metrics



Attendance Rate
93%

State 93% Peers 95%



Dropout Rate

State 2% Peers *



Graduation Rate
95%

State 88% Peers 96%



College-Going Rate
78%

State 72% Peers 82%

Financial



State Aid
State Aid Data Not Available

State Peers



Per Pupil Expenditures
Per Pupil Expenditure Data Not Available

State Peers



Other State Receipts
Other State Receipts Data Not Available

State Peers



Expenditures
Financial Expenditure Data Not Available

State Peers

Performance



NSCAS English Language Arts

57%

State 59% Peers 68%



NSCAS Mathematics

56%

State 58% Peers 72%



NSCAS Science

89%

State 74% Peers 84%



ACT (11th Grade)

57% 43% 57%

ELA Math Science

State ELA
45%

State Math
42%

State Science
49%

Peers ELA
59%

Peers Math
56%

Peers Science
63%

AQuESTT

Beginning Status

GOOD

NSCAS English Language Arts &
Mathematics Proficiency



Positive Partnerships, Relationships, and Success

Students Without Out of School Suspension or Expulsion 98%



Postsecondary, Career, and Civic Ready

In Development!



Transitions

Four Year Graduation Rate 84%
Extended Graduation 95%

AQuESTT uses 2022-2023 graduation rates



Student Achievement & Growth

Individual Score Growth 56%
Non-Proficiency Reduction No
Science Proficiency Status 81%



Educational Opportunities and Access

Chronic Absenteeism Reduction Score 1%
Progress Towards EL Proficiency 17%



Educator Effectiveness
In Development!

Final AQuESTT Classification



Homer Community Schools



Homer Community Schools
212 S 3Rd



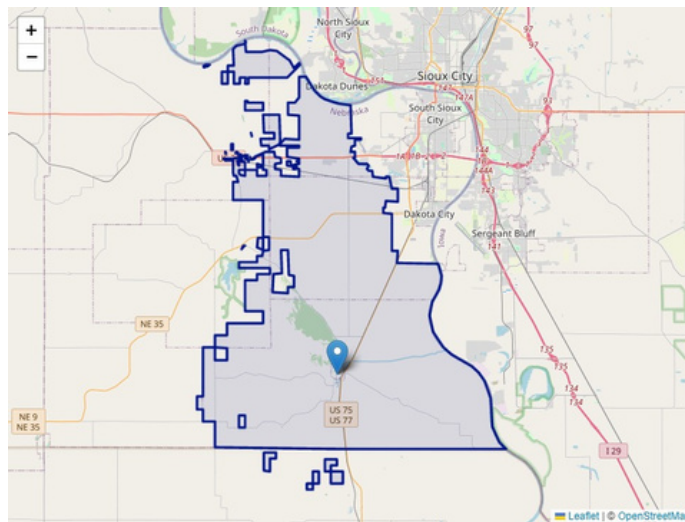
(402)698-2377



(402)698-2379



22-0031-000



Schools in District	2
State Board District	3
Educational Service Unit	1
Legislative District	17

District Description

The Homer Community School District is a PK-12 district located on a sprawling campus 15 miles south of Sioux City, IA. Approximately 435 students are educated by skilled and dedicated faculty members and support staff. The school district is Cognia accredited and school improvement efforts focus on maximizing student learning. In addition to experiencing an excellent curriculum aligned to state standards, students enjoy access to numerous activities to prepare them for a successful future.

This description was provided by the district

Homer Community School 2025-2026 Calendar

August						
Su	M	Tu	W	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

14-15, 18-19 Prof Devel
18 Open House
20 First Day of School

September						
Su	M	Tu	W	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

1 Labor Day
24-25 Parent Teacher Conferences
26 No School Exchange Day

October						
Su	M	Tu	W	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

17 End of Q1
24 No School Fall Break

November						
Su	M	Tu	W	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

26 No School Teacher Workday
27-28 No School Holiday

December						
Su	M	Tu	W	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Dec. 22- Jan. 3 No School
26 End of S1

January						
Su	M	Tu	W	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

2 No School Teacher Workday

February						
Su	M	Tu	W	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

11 & 12 Conferences
13 No School Exchange Day

March						
Su	M	Tu	W	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

12 End of Q3
13 Spring Break
16 Conference Speech

April						
Su	M	Tu	W	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

3 & 6 Easter Break
16 No School Homer Invite Staff PD

May						
Su	M	Tu	W	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

22 Last Day of school

June						
Su	M	Tu	W	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

Distribution of School Calendar Days

<ul style="list-style-type: none"> No School-Vacation Days/Holidays No School-Staff Only 2:00 Dismissal Parent Teacher Conferences No School-Exchange Day for Conferences 	<ul style="list-style-type: none"> Noon or Earlier Dismissal End of the Quarter New Teacher Orientation
--	--

Total Student Learning Days--176
Total Teacher Contract Days--183

ACCOUNTABILITY IN NEBRASKA: CLASSIFICATION & DESIGNATION



www.aquestt.com

www.education.ne.gov/essa

nep.education.ne.gov

The Nebraska Department of Education (NDE) seeks to improve all schools. To strategically target resources and champion equity in education, the NDE blends both federal and state supports in its classification and designation system.

STATE ACCOUNTABILITY

Nebraska statute requires the State Board of Education to create a system of accountability combining multiple indicators of school performance. As such, in 2014, the Nebraska Department of Education, after significant input from stakeholders, developed the **Accountability for a Quality Education System, Today and Tomorrow, or AQuESTT**. AQuESTT represents both an accountability system and a system of support built around six tenets. Law also requires Nebraska to designate at least three priority schools. These priority schools must come from the lowest classification level and receive the greatest support from the NDE.

FEDERAL ACCOUNTABILITY

The **Every Student Succeeds Act (ESSA)** represents the law guiding the use of federal funding. At its core ESSA focuses on educational equity for all students. The law mandates states to create an accountability system that identifies schools most in need of support and intervention. Federal law requires five major components, or indicators, for state accountability systems. Indicators include academic achievement, academic progress, graduation rate, progress for English Learners, and state-determined “fifth indicators” of school quality or student success.

SCHOOL AND DISTRICT CLASSIFICATION

The NDE is maintaining the structure and functionality of AQuESTT for classifying schools and districts. All schools and districts will be classified as Excellent, Great, Good, or Needs Support to Improve. While additional indicators may be added at a later time, the metrics to be used are seen in the table below. Nebraska will include chronic absenteeism and science as the indicators for School Quality or Student Success. Another new indicator is Progress towards English Learner Proficiency.

ESSA Indicator:	Academic Achievement	Academic Progress	English Language Proficiency and Progress	Graduation Rate	School Quality or Student Success
AQuESTT Metric:	Status	Growth, Non-Proficiency	Progress Towards English Language Proficiency	4- and 7-Year Cohort Graduation Rate	Chronic Absenteeism Reduction Science Proficiency



AQuESTT

essa
NEBRASKA

SCHOOL DESIGNATION

Those schools needing support for improvement at the state or federal level can be designated in four ways.

State Support

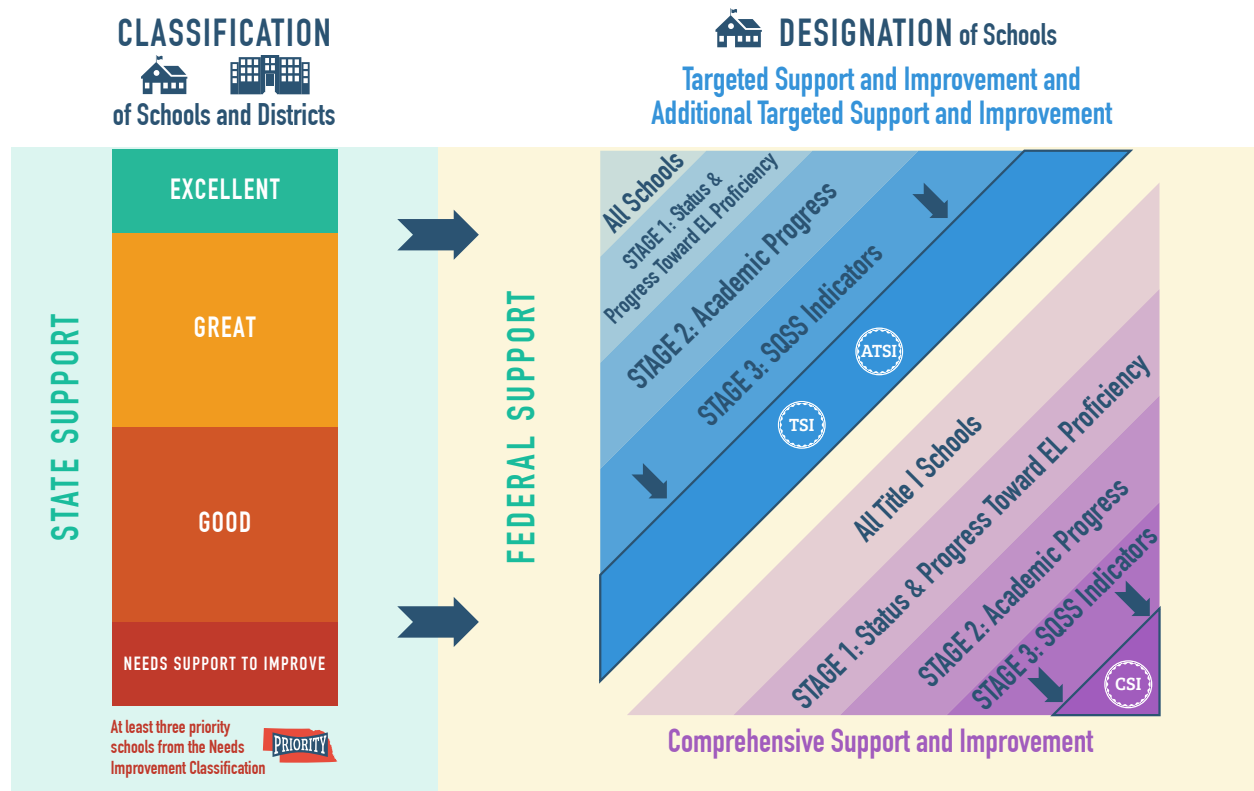
PRIORITY **Priority Schools** – Per state statute, at least three schools most in need of support for improvement from the AQuESTT Needs Support to Improve classification level are named Priority Schools. Intervention will be provided in these schools, along with intensive technical support, coaching, and collaboration among schools, the NDE, consultants, and Educational Service Units.

Federal Support*

CSI **Comprehensive Support and Improvement (CSI)** – The lowest performing five percent of Title I schools (those schools receiving federal funds due to concentrations of poverty), public high schools with a four-year adjusted cohort graduation rate of 67 percent or below, and/or schools participating in Additional Targeted Support and Improvement that did not improve after three years will be designated as CSI schools.

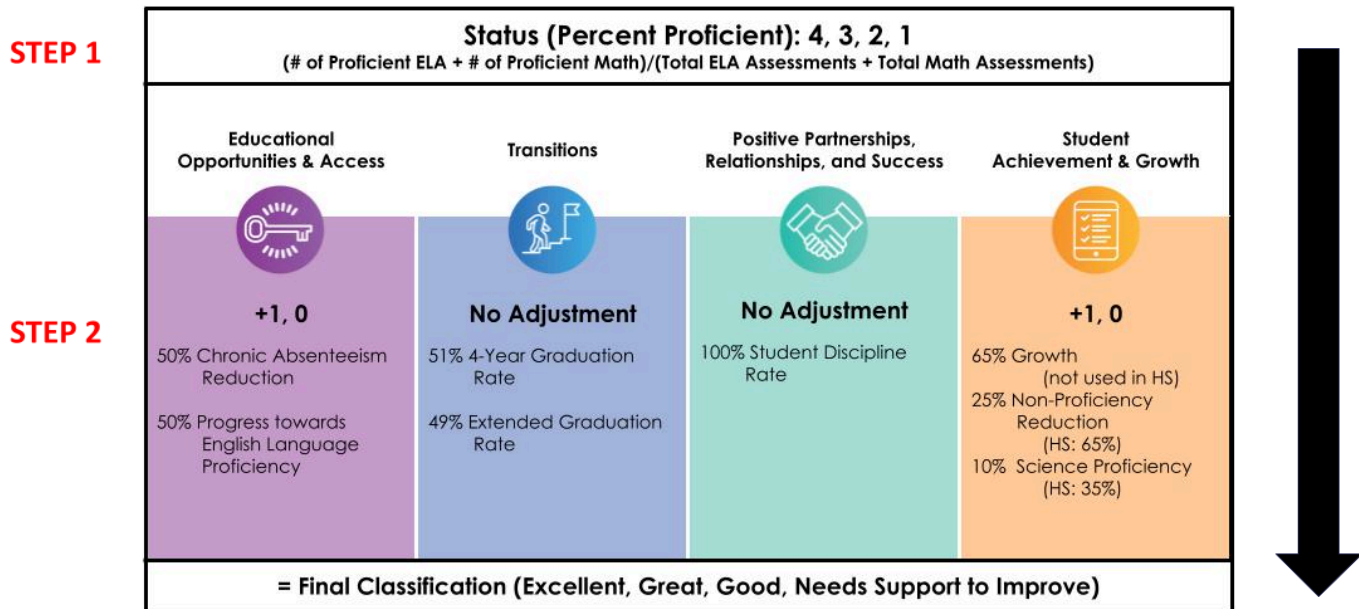
TSI **Targeted Support and Improvement (TSI)** – Any school with consistently underperforming student group(s) or low-performing student group(s) over a state-designated period of time will be designated as TSI schools. Student groups are defined as the 7 major racial/ethnic groups, English learners, students with disabilities, and/or economically disadvantaged students.

ATSI **Additional Targeted Support and Improvement (ATSI)** – Any school in which one or more student groups is performing at or below the performance of all students in CSI schools will be designated as ATSI.



*Since AQuESTT, by design, does not allow for the ranking of schools, models similar to the one above will be used to designate schools for CSI, TSI, and ATSI. Slight variances exist between TSI and CSI designation.

Below is a graphic representation of the 2024 AQuESTT classification process. Following that are simple explanations of how each score is determined. Complete explanations can be found in the 2024 AQuESTT Classification Business Rules - Version 5.0 at aquestt.com/resources.



Status:

- The **Status** indicator score is based on the percentage of eligible students who scored On-Track or higher in the current year's statewide Math and English Language Arts assessments.

Educational Opportunities and Access

- The **Chronic Absenteeism** indicator is defined by the difference between the percentage of eligible students at a school/district that are categorized as chronically absent, relative to the 2021-2022 baseline rate. The goal is a 5% improvement on that baseline rate. The indicator score is calculated by subtracting the current year rate from the target rate. This difference could be positive or negative, with a positive number indicating the district/school is performing better than the target.
- The **Progress Toward English Language Proficiency** indicator measures the percentage of English Learner students in a school/district who are on track in their progress towards English language proficiency as measured by the ELPA21 or ALT-ELPA assessment.
- One classification point may be added depending on the school or district's calculation.**

Transitions (For Reporting Purposes Only):

- For each district/high school, the **4-year and Extended (7-year) Graduation Rates** from the previous year are used to define two separate indicators. The school year used for Graduation data lags one year behind other accountability data due to the timing of availability of the district-corrected data.

Positive Partnerships, Relationships, and Success (For Reporting Purposes Only):

- The **Student Discipline Rate** is defined as the unduplicated percent of students who did not receive an out-of-school suspension or expulsion is used to determine the student discipline indicator for each school/district.

Student Achievement and Growth:

- The **Growth** indicator is the percentage of NSCAS/NSCAS-Alt assessment scores within a school or district that showed an increase compared to the same individual's score in the previous year within the same subject area. Only ELA and Math assessments are used in Growth rate calculations, since Science assessments are not taken in consecutive grades.
- The **Non-Proficiency Rate** is calculated by dividing the number of eligible ELA/Math assessments with scores in the lowest performance range by the total number of eligible ELA/Math assessments for the current year and the previous three years, and then combined into a non-proficiency trend line. A school or district's Non-Proficiency Rate is the slope of the line representing the trend in the rate of non-proficient statewide assessments over recent years. The goal is a negative slope value (fewer non-proficient tests).
- The **Science Proficiency** indicator is defined by the percentage of eligible statewide assessments scored at a proficient level or above when compared to school's/district's total valid NSCAS/NSCAS-Alt/ NSCAS-ACT Science assessments.
- **One classification point may be added depending on the school or district's calculation.**

Participation (For Reporting Purposes Only):

- The **Participation** indicator score for each school/district is based on the percentage of eligible students that completed a statewide assessment.