***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 9, 2026
7:30 PM

1. Call Meeting to Order
2. Public Comment
3. American Civics Committee Report - Public Testimony
4. Reports and Information from Administration
   - 4.A. Superintendent's Report
   - 4.B. Principal Report
5. Action Items (Discuss, Consider, May take action on the following)
   - 5.A. Routine Business - Consent Agenda
     - 5.A.1. Excuse Absent Board Members (as necessary)
     - 5.A.2. Minutes
     - 5.A.3. Treasurers Report
     - 5.A.4. Claims
   - 5.B. Approve early graduation requests, pending all requirements are fulfilled.
   - 5.C. Approve the 25-26 Audit
   - 5.D. Approve the LDNE EOP
6. Discussion: Superintendent Evaluation and Contract (December deadline)
7. Future Meeting Dates
8. 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 instate 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 instate 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.

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.

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(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

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(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; applicability of section.

(1)(a) Except as provided in subsection (9) of this section, each public body shall give reasonable advance publicized notice of the time and place of each meeting by a method designated by each public body and recorded in its minutes. 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 committees, notice shall be given at least four times each year of the regular meeting schedule, the location, and the method designated by the public body to provide reasonable advance publicized notice. Such notice shall be given by publication in a legal newspaper of general circulation within the public body's jurisdiction.

(ii) Subdivision (1)(b)(i) of this section shall not apply in the case of the governing body of a city of the second class or village, any advisory committee of such governing body, the governing body of a rural or suburban fire protection district, or any public body that only meets intermittently and is not required to hold regular meetings.

(iii) Failure to comply with subdivision (1)(b)(i) of this section shall not cause any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken at a meeting of the public body to be void or voidable.

(c) For a public body that decides to publish notice in a newspaper of general circulation within the public body's jurisdiction to meet the notice requirement in subdivision (1)(a) of this section, in case of refusal, neglect, or inability of the newspaper to publish the notice, the public body shall (i) post such notice on its website, if available, (ii) request the newspaper submit a post on a statewide website, if available, established and maintained as a repository for such notices by a majority of Nebraska newspapers, and (iii) 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 pursuant to subdivision (1)(c)(i) and (iii) of this section and a written record of the request to the newspaper pursuant to subdivision (1)(c)(ii) of this section. 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.

(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)(a) The following entities may hold a meeting by means of virtual conferencing if the requirements of subdivision (2)(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 subsection (1) 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, subsection (1) of section 70-1014, subsection (2) of section 70-1014.02, 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, (D) any advisory committee of any state entity created in response to the Opioid Prevention and Treatment Act, (E) the Semiquincentennial Commission, (F) the board of trustees of the Nebraska State Historical Society, or (G) any local foster care review board, 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.

(3) 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.

(4) 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.

(5) 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 (4) 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.

(6) 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.

(7)(a) Notwithstanding subsections (2) and (5) 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 subsection (1) 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 (4) 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.

(8) In addition to any other statutory authorization for virtual conferencing, any public body not listed in subdivision (2)(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 (2)(b)(i) and (ii) of this section.

(9) This section does not apply to a meeting of the Nebraska Power Review Board or a public power district, a public power and irrigation district, an electric membership association, an electric cooperative company, a municipality having a generation and distribution system, or a registered group of municipalities if such meeting is subject to section 70-1034.

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 instate 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 instate 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 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 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.

84-1415. Open Meetings Act; requirements; waiver; validity of action.

No motion, resolution, rule, regulation, ordinance, or formal action made, adopted, passed, or taken at a meeting as defined in section 84-1409 of a public body as defined in such section shall be invalidated because such motion, resolution, rule, regulation, ordinance, or formal action was made, adopted, passed, or taken at a meeting or meetings on or after March 17, 2020, and on or before April 30, 2021, pursuant to a Governor's Executive Order which waived certain requirements of the Open Meetings Act.

Revised 07/18/2026

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October 12th, 2026
American Civics Meeting Agenda
School Board Members Present: Jim Vlach(Chair), April Archer, *Chad Brehmer-Absent,* Jolene Troutman
Supt: Lindsey Beaudette
Principals: Weston Swanson, Brenda Totten

- Discuss the alignment of our social studies curriculum to Nebraska state standards.
    - *Resources adopted in 2019-2020 are being used in the K-6th grade.*
    - *6th-8th has adjusted its curriculum to match standards.*
    - *The curriculum review cycle for Social Studies will be in 2026-27.*
        - *Looks like the standards are going to stay the same.*
- Confirm that the District's social studies curriculum stresses the required patriotic themes.
    - (i) complete a written test; - *8th and 12th grade take a civics test*
    - (ii) attend a public meeting; or - *We take 9th-12th to various public meetings*
    - (iii) *present or write a paper on an appropriate topic-10th and 11th grade write* papers in Mr. Burton's classes on multiple different topics.
- Confirm that the social studies curriculum is available for public viewing.
    - *They can stop to view it anytime.*
- Confirm that the District's social studies curriculum includes all required components, in accordance with state law and NDE standards, including:
    - (a) one hour per week of patriotic instruction for grade levels below sixth grade;
        - *Daily pledge of allegiance and instruction on proper conduct of presentation of flag.*
        - *Historical background, memorization, and singing of patriotic songs such as the Star-Spangled Banner and America the Beautiful in music classes*
        - *Instruction and stories of American Heroes*
    - (b) a set amount of time to teach American history for grade levels from fifth grade to eighth grade; and
        - *5th and 8th grade teach U.S. History*
    - (c) at least two courses in high school that teach American civics.
        - *US History 11th - American Government 12th*
- K-12 Curriculum in google drive.
- Confirm that the District will conduct appropriate patriotic exercises for the following holidays:
    - George Washington's birthday
        - *Elementary - Elementary Teachers present lesson*
        - *High School - Curriculum/Lesson Plans*
    - Abraham Lincoln's birthday
        - *Elementary - Elementary Teachers present lesson*
        - *High School- Curriculum/Lesson Plans*

    - Dr. Martin Luther King Jr.'s birthday
        - *Elementary - Elementary Teachers present lesson*
        - *High School - Curriculum/Lesson Plans*
    - Native American Heritage Day
        - *Elementary - Elementary Teachers present lesson*
        - *High School. - Curriculum/Lesson Plans*
    - Constitution Day
        - *Elementary - Elementary Teachers present lesson*
        - *School Wide - Classroom/ Social Studies Teachers include in lesson plans,*
        - *High School - WSC Constitution Day*
    - Memorial Day
        - *School Wide - Participation in local Memorial Day Activities*
    - Veterans Day
        - *Elementary - Veterans Day Program*
        - *School Wide - FFA plans Veterans Day program*
    - Thanksgiving Day
        - *Elementary - Elementary Teachers present lesson*
        - *School Wide -Classroom/ Social Studies Teachers include in Lesson Plans*
- Review American Civics Checklist– Listed below

COMMITTEE ON AMERICAN CIVICS CHECKLIST

____For the calendar year 2026-2027, the Board appointed the following four members to serve on the Committee on American Civics: **Jim Vlach,(Chair) April Archer, Chad Brehmer, Jolene Troutman.**

The Committee on American Civics met on the following dates: **October 12th** and **November 9th.** *(At least two meetings per year are required.)* The Committee accepted public testimony on the following date: November 9, 2026.

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

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

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

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

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

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

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

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

Jim Pillen
Governor

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October 27, 2026

Dear Superintendent,

All students, regardless of zip code, should have an opportunity to receive the resources they need to have a successful education. On September 29, 2025, I signed an executive order to opt Nebraska into the Federal Scholarship Tax Credit (FSTC). This action made Nebraska the first state in the nation to signal its intention to utilize this historic program. Today, over 30 states have now joined. I am writing to encourage you to explore how your school district, community, or region could create or partner with a scholarship granting organization (SGO) to provide your students and their families with the opportunity to receive scholarships that will further their education.

This credit does not rely on state tax dollars. Instead, individual taxpayers make contributions to qualified SGOs and, in turn, receive a federal income tax credit for those contributions. These contributions are meant to bring additional resources into Nebraska communities to support students and boost our state's overall education funding. These dollars are designed to benefit public, private, or homeschool students. Students whose household income is at or below 300% of area median gross income, as established by HUD, qualify for scholarships. According to the American Federation for Children, 356,531 students (95.8%)[1] in Nebraska will qualify for a scholarship through the FSTC. Every single one of those kids is deserving of the opportunity to benefit from this program and further their education.

Students in public school settings can use a scholarship for several purposes, including those according to 26 U.S.C. § 530(b)(3)(A)[2]:

a) Reading tutoring
b) Math tutoring
c) Other academic tutoring
d) Special-needs services
e) Books
f) School supplies
g) Computer technology, educational software, internet access, related services, and other equipment
h) Transportation
i) Extended-day programs, including before-school and after-school programs
j) Other supplementary items and services

I have long encouraged the formation of SGOs across the state to ensure that students, no matter what their education setting, have the opportunity to benefit from this program. Public school districts and communities can participate by creating a new SGO or partnering with an SGO that serves their students. I urge you to explore the approach that makes the most sense for your district or community.

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[1] https://www.federationforchildren.org/new-estimates-project-that-52-million-k-12-students-eligible-for-the-education-freedom-tax-credit-eftc/

[2] https://uscodeweb1.house.gov/view.xhtml?edition=prelim&num=0&req=granuleid%3AUSC-prelim-title26-section530

To qualify as an SGO, the organization must meet the following requirements under Section 25F(d):

a) Be an organization described in Section 501(c)(3) and exempt from taxation under Section(a)
b) Not be a private foundation
c) Maintain separate accounts for qualified contributions to prevent commingling with other funds
d) Provide scholarships to 10 or more students who do not all attend the same school
e) Must spend 90 percent of its income on scholarships for eligible students
f) Provide scholarships only for qualified elementary or secondary education expenses
g) Provide scholarships to eligible students with a priority for:
    i. Students awarded a scholarship the previous school year, and thereafter, and
    ii. Any eligible student who have a sibling who was awarded a scholarship from such organization
h) Not to earmark or set aside contributions for scholarships on behalf of any particular student
i) Verify the annual household income and family size of eligible students who apply for scholarships to ensure such students meet the area median gross income requirement, and
j) Limit the awarding of scholarships to eligible students who are members of a household for which the income does not exceed the amount established
k) Not awarding a scholarship to any disqualified person

FACTS, a Nelnet company headquartered in Nebraska, is helping lead FSTC implementation efforts nationally and is working with education leaders, SGOs, schools, and other organizations across the country as they prepare for the program. FACTS is available as a resource to help districts better understand the program, explore opportunities for participation, and evaluate options for creating or partnering with an SGO. I encourage your organization to reach out to Erin Dutter at erin.dutter@nelnet.net to learn more.

Additional resources are also available through AASA, The School Superintendents Association, which has developed a webinar series for public school leaders, and the National Association of Education Foundations (NAEF), which is working directly with education foundations nationwide.

Under federal law, participating states submit a list of qualified SGOs to the U.S. Department of the Treasury each year. For the program's first year, Nebraska must submit its list by February 15, 2027. As we review the official federal rules and regulations and await further guidance, you can subscribe for updates on the tax credit from the Nebraska Department of Revenue (https://public.govdelivery.com/accounts/NEREV/subscriber/new). The department will process all SGO applications and ensure they meet federal requirements.

Please feel free to contact Grant Latimer from my office at grant.latimer@nebraska.gov with any questions you may have regarding this letter and program.

I encourage you to explore how your district or community can participate—whether by creating an SGO, partnering with an existing SGO, or working with community and education foundation partners—to ensure Nebraska public school students have the opportunity to take part and benefit from this program.

Sincerely,

Governor Jim Pillen

Annual Computer Science and Technology Education Status Report

Date of Submission: November 9th, 2026
Submitted To: Lyons-Decatur Northeast School Board of Education
Reporting Period: 2025–2026 Academic Year

I. Purpose and Statutory Authority
On or before December 1, 2026, and on or before December 1 of each year thereafter, in order to promote and support computer science and technology education, each school district shall provide an annual computer science and technology education status report to its school board and the State Department of Education, including, but not limited to, student progress on the computer science and technology courses and other district-determined measures of computer science and technology education progress from the previous school year

II. Instructional Alignment & Curriculum Integration

- Elementary School (K–5) Alignment:
    - CS/tech standards are integrated into regular classroom instruction
    - All students in grades K-6 participate in weekly media/tech rotations that meet the state standards.
- Middle School (6–8) Alignment:
    - All 7th grade students are enrolled in *Foundation of Computing* for a semester. (They earn 5 high school credits for this course)
    - 8th graders take *Computer Apps* for a semester.
        - These courses are aligned to state standards.
- High School (9–12) Alignment:
    - The following courses are offered: *Graphic Design, Digital Media, Journalism, P2T offers: Introduction to Computer Science and Programming. Information Technology.*
        - These courses are aligned to state standards.

III. District-Defined Success Measures
Pursuant to statutory requirements, LDNE has established the following internal metrics to gauge the success of our computer science and technology programs:

- Metric 1 (Curricular Mastery):
    - All students must take and pass at least 5 credits of computer science in high school. If they do not, they will not graduate.
    - The class of 2026 met this requirement.
- Metric 2 (Hardware/Software Access):
    - 7th-12th grade- 1:1 MAC computers
    - 3rd-6th grade- 3rd-4th - 1:1 I-pads, 5th-6th grade 1:1 MAC computers
- Metric 3 (Technology Improvement Team)
    - We have a technology committee that meets quarterly.
        - This has included talks on AI.

V. Graduation Requirement Progress (Class of 2028 Alignment)

Beginning with the 2027–2028 school year, graduating high school students must complete at least five high school credit hours (or equivalent) in computer science and technology education.

- All students are required to take 5 credit hours of *Computer Science Technology* to graduate from LDNE.
    - We have students meet this standard in 7th grade.
        - (Students that move in are scheduled to take a computer science course.)
- All Seniors met this requirement last school year.

Lyons-Decatur Northeast Schools
400 S. 5th Street PO Box 526
Lyons, NE 68038-0526
Phone Number: 402-687-2363

Superintendent Board Report
November 9, 2026

1. The EHA board of directors approved an overall rate increase of 12.9% for the insurance premiums for the 2027-28 school year. Although a 2-year agreement was settled last year, the negotiations committee will be meeting the LDEA negotiations committee to discuss.

2. We were approved for a $23,620 grant through the NDE to update some of our kitchen equipment, including a tilt table and items to help with preschool meal service.

3. Governor Pillen issued an updated on the Federal Tax Program and using a SGO to help benefit public schools. The information is attached.

4. The newly required annual computer science and technology education report is attached.

5. The 2027 bill review sign-up sheet is being passed around.

Bill Review: Evan is scheduled for December.

Annual Computer Science and Technology Education Status Report

Date of Submission: November 9th, 2026
Submitted To: Lyons-Decatur Northeast School Board of Education
Reporting Period: 2025–2026 Academic Year

I. Purpose and Statutory Authority
On or before December 1, 2026, and on or before December 1 of each year thereafter, in order to promote and support computer science and technology education, each school district shall provide an annual computer science and technology education status report to its school board and the State Department of Education, including, but not limited to, student progress on the computer science and technology courses and other district-determined measures of computer science and technology education progress from the previous school year

II. Instructional Alignment & Curriculum Integration

- Elementary School (K–5) Alignment:
    - CS/tech standards are integrated into regular classroom instruction
    - All students in grades K-6 participate in weekly media/tech rotations that meet the state standards.
- Middle School (6–8) Alignment:
    - All 7th grade students are enrolled in *Foundation of Computing* for a semester. (They earn 5 high school credits for this course)
    - 8th graders take *Computer Apps* for a semester.
        - These courses are aligned to state standards.
- High School (9–12) Alignment:
    - The following courses are offered: *Graphic Design, Digital Media, Journalism, P2T offers: Introduction to Computer Science and Programming. Information Technology.*
        - These courses are aligned to state standards.

III. District-Defined Success Measures
Pursuant to statutory requirements, LDNE has established the following internal metrics to gauge the success of our computer science and technology programs:

- Metric 1 (Curricular Mastery):
    - All students must take and pass at least 5 credits of computer science in high school. If they do not, they will not graduate.
    - The class of 2026 met this requirement.
- Metric 2 (Hardware/Software Access):
    - 7th-12th grade- 1:1 MAC computers
    - 3rd-6th grade- 3rd-4th - 1:1 I-pads, 5th-6th grade 1:1 MAC computers
- Metric 3 (Technology Improvement Team)
    - We have a technology committee that meets quarterly.
        - This has included talks on AI.

V. Graduation Requirement Progress (Class of 2028 Alignment)

Beginning with the 2027–2028 school year, graduating high school students must complete at least five high school credit hours (or equivalent) in computer science and technology education.

- All students are required to take 5 credit hours of *Computer Science Technology* to graduate from LDNE.
    - We have students meet this standard in 7th grade.
        - (Students that move in are scheduled to take a computer science course.)
- All Seniors met this requirement last school year.

Suggested List of Motions
November 9, 2026
(Open Meetings Act rules posted on the north 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 Claims

   Roll Call: Aye: _____ Nay: _____

3. It was moved by _____, seconded by _____
   to approve an early graduation request, pending all requirements are fulfilled.
   Roll Call: Aye: _____ Nay: _____

4. It was moved by _____, seconded by _____
   approve the 2025-2026 audit.
   Roll Call: Aye: _____ Nay: _____

5. It was moved by _____, seconded by _____
   approve the LDNE EOP.
   Roll Call: Aye: _____ Nay: _____

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

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

Principal Report - November 2026 Board Meeting

A. Calendar - Upcoming Events

Veterans Day Program----------Wednesday, November 11
Winter Sport Practice Begins—---------- Monday, November 16th
No School, Thanksgiving Break----------—---------- November 25th-29th
District One- Act —----------—----------Tuesday, December 1st
Elementary Winter Program—----------Monday, December 7
Winter MAP Assessments—---------- December 7-11

B. Professional Development

- Tuesday, October 8th- Mr. Anderson joined the ESU @ PLC
- Tuesday, October 13 - Kendra Boden and Ruth Weiland participated in the 21st Century Afterschool Program Zoom Meeting
- Wednesday, October 14 -
    - All Teachers - Co-Teaching Plan Time
- Friday, October 16
    - Elementary MTSS Meetings
    - Elementary Math Curriculum/ Pacing Guide Work Time
- Wednesday, October 21st
    - Paraprofessionals received training from ESU2 Staff
    - Elementary Math Curriculum/ Pacing Guide Work TIme
- Wednesday, October 28th
    - AQUESTT Review
    - SEL Data Review - Match UPs
    - Co-Teaching Plan Time

C. Elementary and Secondary Activities:

- October 14th- Ryanna and Carsyn earned ribbons at State Land Evaluation
- October 22nd- Congratulations to Caroline Timm who earned 4th place in the nation with her Agriscience Fair Project.
- October 21st - 1st Year PK Family Day at the Pumpkin Patch
- October 28th - Cougar Culture Groups designed pumpkins- Thank you Dave and Denise Hunter, along with Kathy and Matt from Bomgaars,
- October 29th - PK Trick or Treating around the school
- October 30th - K-6 Halloween Parade and Trick or Treating around the school
- Congratulations to our students of the month:
    - 1st Year PK: Fletcher Hegy, 2nd Year PK: Titan Crockett, K: Marisol Maldonado, 1- RJ Alitz, 2- Aryelle Moreno, 3- Aurora Wilson, 4- Pyper Rush, 5- Daniela Prieto- Garcia, 6-Paislee Vetick, 7- Laurel Brokaw, 8- Zane Rief, 9- Meika Maryott, 10-Caroline Timm, 11- Kellyn Knaak, 12- Eric Hart

- Congratulations to our EHC Honor Choir Students: Angel Sandoval, Jaylynn Redding, Cassidy Miller, and Jenaveev Myers
- November 4th - Elementary students attended an assembly presented by the Edgerton Exploration Center titled “Arctic Blast”

D. Fall Sports- End of Year Reports

Board of Education Report Form

Year: 2026-2027

Sport/Organization: Volleyball

Coach/Sponsor: Emma Kwikkel

Number Out: 17

Letterman: 10

Class Breakdown:
Seniors: 3
Juniors: 5
Sophomores: 5
Freshman: 4

Season Record: Varsity- (11-20) **Junior Varsity-** (10-5)

Strengths of the team:
This group genuinely enjoyed being together. They built strong connections, and created a team atmosphere that made coaching them fun. They were coachable, competed hard and continued to play through adversity. They embraced the challenge of a very tough schedule and never backed down from competition. I am really proud of the way this group came together, battled and represented our school.

Weaknesses of the team and how they were addressed:
Our biggest challenges this season included navigating a tough schedule that resulted in a losing record, managing individual expectations, and adjusting to changes in player positions and roles. We addressed these challenges through ongoing communication, individual conversations and reinforcing the importance of *team.* When playing time became a concern, we made efforts to have open conversations and help players understand their roles. We emphasized the importance of putting the team's needs ahead of individual preferences.

The Board of Education of the Lyons-Decatur School District No. 20 met in regular session on Monday, October 12, 2026, 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 Archer, Bacon, Brehmer, Christiansen, Miller, Myers, Petersen, Troutman, and Vlach. The open meeting laws are posted on the north wall of the Media Center.

Posted Locations: Burt County Independent, lyonsdecaturschools.org, and the front door of the school
Posted Date: 10/1/2026

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

Superintendent Report: Evan Myers attended the P2T meeting in West Point in September, the budget for 26-27 was passed and information was shared on the curriculum and enrollment for the year. Evan, Jim, Jolene, Leah, Corey and I attended the NASB area meeting in Fremont; the following honors were recognized Jolene level 3, Evan and Leah level 4, Corey level 5, and Jim level 10. Our net option enrollment has improved by 17 students over the last 5 years. The financial literacy report was shared. The rule 10 and Alicap safety visits for 26-27 have been completed.

Principal Report: Professional development the last month was spent mental health, technology, reading, and curriculum. A special thank you was acknowledged for the 2 volunteers, Mr. Tony Barada and Mr. Zach Ringo, for helping with the annual Bioblitz organized by Mr. Anderson and Mr. Timm. Other activities and events are happening throughout the district – please check the website and social media sites for the latest happenings.

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

It was moved by James Vlach, seconded by Corey Petersen, to approve the purchase of a 2026 10-person van for special education purposes. Roll Call. Archer: Aye, Bacon: Aye, Brehmer: Aye, Christiansen: Aye, Miller: Aye, Myers: Aye, Petersen: Aye, Troutman: Aye, Vlach: Aye
Aye: 9, Nay: 0

The next regular board meeting is Monday, November 9th at 7:30 p.m.

President Christiansen closed the meeting at 7:42 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, 2026

Cash Balance on September 30, 2026		-193.81
Receipts for October 2026		
Burt County	$ 123,966.17	
Other County	$ 19,819.42	
Computer Fees	$ 250.00	
State of Ne UNL	$ 681.00	
State of Ne IDEA	$ 77,724.00	
State Aid	$ 46,668.00	
Interest	$ 3.25	
State of Ne HAL	$ 4,238.58	
State of Ne Sub Reimbursement	$ 170.00	
Total Receipts		$ 273,520.42
Account Transfers		$ 250,000.00
Disbursements		$ 722,309.06
Cash Balance as of October 31, 2026		-198,982.45
Outstanding Checks/deposits		$ 200,255.59
Ending Bank Balance as of October 31, 2026		$ 1,273.14

SAVINGS BALANCE Beginning: $ 2,097,889.07 ENDING BALANCE: $1,852,094.52

Beth Doht

Treasurer

COMBINED ACCOUNT BALANCES

Depreciation, Employee Benefit Fund, Bond, Special Building, and Student Fee Fund

As of October 31, 2026

DEPRECIATION FUND	
Balance	$122,651.86
EMPLOYEE BENEFIT FUND	
Balance	$19,087.75
SPECIAL BUILDING FUND	
Balance	$1,277,975.94
NE Liquid Assets Balance	$ 308,460.13
TOTAL OF COMBINED ACCOUNTS	**$1,728,174.68**

GENERAL REIMBURSEMENT FUND

Checking account	$6,418.23

ACTIVITY FUND

Balance	$136,359.11

BOND FUND

Balance	$986,559.35

Treasurer's Report
LUNCH FUND
At the close of Business October 30, 2026

Cash Balance September 30, 2026	$60,384.01
Receipts for October 30, 2026	$32,484.96
Disbursements for October 30, 2026	$28,707.49
Cash Balance October 30, 2026	$64,161.48
Outstanding Checks	$ 990.13
Ending Bank Balance October 30, 2026	$65,151.61

October 2026 Expenditures	$21,421.58
October Payroll	$ 9,824.66
Total	$31,246.24

Check #	Vendor Name	Invoice	Description	Amount
Checking	1			
Checking Account: 1 Fund: 01 GENERAL FUND				
29959	A/C DEPT BLUE CROSS BLUE SHIELD OF NE	20261101BCBS	BENEFITS	1,288.27
			Vendor Total:	1,288.27
29960	AMAZON CAPITAL SERVICES	13L1-H6LW-PW6G	USB-C ADAPTORS	23.18
29960	AMAZON CAPITAL SERVICES	179X-J4T7-T9RF	SPED BOOKS	32.55
29960	AMAZON CAPITAL SERVICES	1CRW-16T3-L1P3	BUS THERMOSTAT	64.95
29960	AMAZON CAPITAL SERVICES	1FKH-PWDR-13VW	OFFICE SUPPLIES	153.20
29960	AMAZON CAPITAL SERVICES	1KDD-9DN6-VXV7	BINDERS	35.09
29960	AMAZON CAPITAL SERVICES	1R1V-PJM7-HC33	WHITE BOARD CLEANER	38.90
29960	AMAZON CAPITAL SERVICES	1WR1-3HMC-Q6K1	ELEMENTARY SUPPLIES	62.54
29960	AMAZON CAPITAL SERVICES	1YFH-KMLG-KP9Q	DRYER DOOR LATCH	9.44
29960	AMAZON CAPITAL SERVICES	1YJN-GNCJ-93YR	CREDIT TO INV 13QD-NY67-3H7Q	(6.55)
29960	AMAZON CAPITAL SERVICES	1YNP-3F1T-LXW3	SHOE KIT	55.54
			Vendor Total:	468.84
29961	BEAUDETTE, LINDSEY	20261030BEAU	MILEAGE	411.92
			Vendor Total:	411.92
29962	BLEVINS, FLORENCE	20261101BLEV	PAWS FAMILY DAY SUPPLIES	111.15
			Vendor Total:	111.15
29963	BURT COUNTY INDEPENDENT	320901	MEETING MINUTES	80.90
29963	BURT COUNTY INDEPENDENT	321450	MEETING MINUTES	14.09
			Vendor Total:	94.99
29964	CDW-G	AL4BG5J	CANON PRO FORMAT PRINTER	5,244.66
			Vendor Total:	5,244.66
29965	CITY OF LYONS	20261016UTILITIES	UTILITIES	4,660.94
			Vendor Total:	4,660.94
29966	CLASSIC CLEAN CARWASH	20261101CW	CAR WASH	47.00
			Vendor Total:	47.00
29967	CLEARFLY	INV868040	PHONES	136.03
			Vendor Total:	136.03
29968	CNA AUTO SERVICES	74321	BUS #15 MIRROR	462.79
29968	CNA AUTO SERVICES	74341	BUS #20 WIPERS	144.24
29968	CNA AUTO SERVICES	74409	RED MINI OIL CHANGE	79.71
29968	CNA AUTO SERVICES	74424	RED MINI TIRES	1,412.59
29968	CNA AUTO SERVICES	74427	BUS #20 WIPER	48.45
			Vendor Total:	2,147.78
29969	DAS STATE ACCTG-CENTRAL FINANCE	1542535	ERATE	2,920.75
			Vendor Total:	2,920.75
29970	DOUBLE C LAWNCARE	1393	FALL APPLICATION	3,235.00
			Vendor Total:	3,235.00
29971	EAKES OFFICE SOLUTIONS	9410073-0	MAINTENANCE SUPPLIES	38.12
29971	EAKES OFFICE SOLUTIONS	9414566-0	MAINTENANCE SUPPLIES	873.34
29971	EAKES OFFICE SOLUTIONS	9421311-0	CLEANER	140.40
29971	EAKES OFFICE SOLUTIONS	9424270-0	TRASH BAGS	486.56
29971	EAKES OFFICE SOLUTIONS	9426887-0	TRASH BAGS	30.99
29971	EAKES OFFICE SOLUTIONS	9427229-0	GLASS CLEANER	84.24
29971	EAKES OFFICE SOLUTIONS	INV828403	EGOLD FAX	42.89

Check #	Vendor Name	Invoice	Description	Amount
			Vendor Total:	1,696.54
29972	FIRST NATIONAL BANK OMAHA	20261101FNBO	GENERAL CREDIT CARD	350.65
			Vendor Total:	350.65
29973	FOLLETT SOFTWARE LLC	1613873	CORDLESS SCANNER	305.79
			Vendor Total:	305.79
29974	FRANCISCAN HEALTHCARE	66000051894	DRUG TESTS	90.00
			Vendor Total:	90.00
29975	FRERICHS, CRAIG	20260930FRER	SAFETY AND SECURITY VISIT	450.00
			Vendor Total:	450.00
29976	GENERAL REIMBURSEMENT FUND	20261014REIM	FFA MEALS	40.00
			Vendor Total:	40.00
29977	GOODWILL INDUSTRIES, INC.	INV11081	WORK EXPERIENCE	300.00
29977	GOODWILL INDUSTRIES, INC.	INV11164	WORK EXPERIENCE	2,250.00
			Vendor Total:	2,550.00
29978	HOMETOWN LEASING	20261014HL	PRINTER LEASE	691.87
			Vendor Total:	691.87
29979	JAYMAR BUSINESS FORMS	60827	1099, W-2	158.84
			Vendor Total:	158.84
29980	JENSEN PLUMBING & HEATING	20261023JENSEN	BLOW OUT FOOTBALL FIELD SPRINKLERS	400.00
			Vendor Total:	400.00
29981	KNAAK, BRUCE	20261030KNAA	MILEAGE	454.48
			Vendor Total:	454.48
29982	MEL'S SMALL ENGINES	997-150	MOWER MAINTENANCE	1,615.92
			Vendor Total:	1,615.92
29983	MENARDS	24208	WIRE	69.00
29983	MENARDS	25526	PIPE	10.99
			Vendor Total:	79.99
29984	N C S A	93940	MEMBERSHIP DUES	125.00
			Vendor Total:	125.00
29985	NIPPON SANSO MATHESON, INC	0034052706	AG SUPPLIES	504.46
29985	NIPPON SANSO MATHESON, INC	0034068128	AG SUPPLIES	685.45
			Vendor Total:	1,189.91
29986	OMNIFY BENEFITS	1852779	FSA FEE	40.00
			Vendor Total:	40.00
29987	ONE SOURCE	2022218837	BACKGROUND CHECKS	73.00
			Vendor Total:	73.00
29988	PITNEY BOWES INC	20261014PB	POSTAGE	200.00
			Vendor Total:	200.00
29989	PLUNKETT'S PEST CONTROL	10883799	PEST CONTROL	87.44
			Vendor Total:	87.44
29990	POSTMASTER-LYONS	20261101PML	POST OFFICE BOX	470.00
			Vendor Total:	470.00
29991	POWERSCHOOL GROUP LLC	INV513915	ANNUAL HOSTING FEE	5,303.33
			Vendor Total:	5,303.33
29992	PRIORITY COMMUNICATIONS & SOLUTIONS, INC	7597	DOME COVERS	35.00
			Vendor Total:	35.00
29993	QUILL CORPORATION	50760564	LAMINATOR ROLL	137.09
			Vendor Total:	137.09
29994	RIEF, DAVID	20261014RIEF	SPRAYER TIP BOMGAARS	42.79
			Vendor Total:	42.79
29995	SAVEMORE MARKET	20261101SAVEM	SUPPLIES	267.37
			Vendor Total:	267.37
29996	SOFTWARE UNLIMITED INC	20261029-07	K12DOCS PRORATED ANNUAL FEE	2,999.00
			Vendor Total:	2,999.00

Check #	Vendor Name	Invoice	Description	Amount
29997	STEINY'S GENERAL STORE	56686	SUPPLIES	192.10
			Vendor Total:	192.10
29998	TINY MOBILE ROBOTS	11604	PAY AS YOU SPRAY 2.48 HOURS	620.00
			Vendor Total:	620.00
29999	VERIZON WIRELESS	6156023663	JET PACKS	45.06
			Vendor Total:	45.06
30000	WEILAND, RUTH	20261101WEIL	PAWS FAMILY DAY SUPPLIES	115.04
			Vendor Total:	115.04
30001	WESTSIDE COMMUNITY SCHOOLS	CLARK26-27qtr1	HOMEBOUND	1,323.00
			Vendor Total:	1,323.00
30002	WINNELSON	441050-01	CONTROL MODULE	234.60
			Vendor Total:	234.60
			Fund Total:	43,151.14
			Checking Account Total:	43,151.14

Checking 2

Checking Account: 2 Fund: 08 SPECIAL BUILDING FUND

1452	AMAZON CAPITAL SERVICES	19PG-Y414-9KCK	RAN AN EXTRA CREDIT TO THIS INVOICE	56.99
			Vendor Total:	56.99
1453	B & D DIAMOND PRO, INC.	2917	SHOT PUT MATERIALS	4,350.00
			Vendor Total:	4,350.00
1454	BOK FINANCIAL	20261030BOK	BOND PAYMENT	400.00
			Vendor Total:	400.00
1455	INTEGRATED CONTROLS, LLC	7306	SOFTWARE MAINTENANCE	1,246.50
			Vendor Total:	1,246.50
1456	WHITE CASTLE ROOFING	1110516	ROOF REPAIRS	1,275.00
			Vendor Total:	1,275.00
			Fund Total:	7,328.49
			Checking Account Total:	7,328.49

Checking 6

Checking Account: 6 Fund: 06 SCHOOL LUNCH FUND

9982	CASH-WA DISTRIBUTING	15264694	FOOD	257.49
9982	CASH-WA DISTRIBUTING	15272520	FOOD	200.33
9982	CASH-WA DISTRIBUTING	15280381	FOOD	449.52
9982	CASH-WA DISTRIBUTING	15288847	FOOD	445.90
			Vendor Total:	1,353.24
9983	HILAND DAIRY FOODS COMPANY LLC	0443898	FOOD	193.87
9983	HILAND DAIRY FOODS COMPANY LLC	0443968	FOOD	618.28
9983	HILAND DAIRY FOODS COMPANY LLC	0444042	FOOD	458.96
9983	HILAND DAIRY FOODS COMPANY LLC	0444112	FOOD	640.83
9983	HILAND DAIRY FOODS COMPANY LLC	0444185	FOOD	309.37
9983	HILAND DAIRY FOODS COMPANY LLC	0444256	FOOD	566.55
9983	HILAND DAIRY FOODS COMPANY LLC	0444331	FOOD	395.19
9983	HILAND DAIRY FOODS COMPANY LLC	0444402	FOOD	640.83
9983	HILAND DAIRY FOODS COMPANY LLC	0444473	FOOD	341.93
			Vendor Total:	4,165.81
9984	NEBRASKA FOOD DIST. CENTER	HLF1112026	FOOD	114.15
			Vendor Total:	114.15
9985	SAVEMORE MARKET	HLF1112026	FOOD	682.48
			Vendor Total:	682.48
9986	SYSCO FOOD SERVICES	761206214	FOOD	2,620.23
9986	SYSCO FOOD SERVICES	761206215	FOOD	29.04
9986	SYSCO FOOD SERVICES	761219089	FOOD	3,001.16
9986	SYSCO FOOD SERVICES	761219090	FOOD	97.76
9986	SYSCO FOOD SERVICES	761219091	FOOD	77.86

Check #	Vendor Name	Invoice	Description		Amount
9986	SYSCO FOOD SERVICES	761231891	FOOD		4,343.53
9986	SYSCO FOOD SERVICES	761231893	FOOD		63.24
9986	SYSCO FOOD SERVICES	761231894	FOOD		80.62
9986	SYSCO FOOD SERVICES	761244499	FOOD		4,566.50
9986	SYSCO FOOD SERVICES	761244500	FOOD		94.04
9986	SYSCO FOOD SERVICES	761244501	FOOD		131.92
				Vendor Total:	15,105.90
				Fund Total:	21,421.58
				Checking Account Total:	21,421.58

Checking 7

Checking Account: 7 Fund: 07 BOND FUND

5014	BOK FINANCIAL	20261030BOK	BOND PAYMENT		896,528.13
				Vendor Total:	896,528.13
				Fund Total:	896,528.13
				Checking Account Total:	896,528.13

Check #	Vendor Name	Invoice	Description	Amount
Checking	1			
Checking Account: 1	Fund: 01 GENERAL FUND			
29954	WOODHOUSE	20261015SPED VAN	SPED VAN	68,412.00
			Vendor Total:	68,412.00
			Fund Total:	68,412.00
			Checking Account Total:	68,412.00

Net Payroll	253,557.94
Employee Deductions	98,081.41
District SS/Medicare	26,433.03
District Health/Life/HSA	75,290.41
District Retirement	24,757.79
PAYROLL	$ 478,120.58
ACCOUNTS PAYABLE	$ 111,563.14
TOTAL GENERAL FUND EXPENDITURES	$ 589,683.72
SPECIAL BUILDING EXPENDITURES	$ 7,328.49
LUNCH FUND	$ 21,421.58
BOND FUND	$896,528.13

_____
Secretary, Board of Education

ATTEST:

_____
President, Board of Education

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA

FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2026

ROMANS, WIEMER & ASSOCIATES

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

Certified Public Accountants, P.C.

Members American Institute of Certified Public Accountants
Nebraska Society of Certified Public Accountants

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

October 19, 2026

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, 2026, 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 2025-2026 school year.

7. We sampled 13 students from the ADVISER report for the year ended August 31, 2026 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.

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

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
rwacpas@windstream.net

October 19, 2026

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, 2026, 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.

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

Certified Public Accountants, P.C.

Members American Institute of Certified Public Accountants
Nebraska Society of Certified Public Accountants

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

October 19, 2026

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, 2026, 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, 2026, 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.

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.

- 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 19, 2026, 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, 2026

	Governmental Activities
Assets:	
Cash and Deposits	$ 4,635,044.22
County Treasurers' Balance	983,311.16
Total Assets	$ 5,618,355.38
Liabilities	$ 0.00
Net Position:	
Unrestricted	$ 5,618,355.38

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, 2026

		Program Cash Receipts	
	Cash Disbursements	Charges for Services	Operating Grants and Contributions
Governmental Activities:			
Regular Instruction Programs	$ (2,392,328.25)		
Early Childhood Educational Programs	(319,043.79)		
Special Education Instruction	(803,436.36)		$ 686,220.00
Guidance Services	(126,109.49)		
Health Services	(15,267.88)		
Psychological Services: SPED School Age	(47,175.00)		
Speech Pathology & Audiology Services	(2,847.45)		
Speech Pathology & Audiology Services: SPED School Age	(63,203.50)		
Speech Pathology & Audiology Services: SPED Ages 3-5	(156.17)		
Speech Pathology & Audiology Services: SPED Ages 0-2	(1,307.93)		
Occupational Therapy - Related Services: SPED School Age	(42,686.25)		
Physical Therapy - Related Services: SPED School Age	(10,742.04)		
Physical Therapy - Related Services: SPED Ages 0-2	(657.95)		
Visually Impaired - Related Services: SPED			
Support Services - Other	(369,418.38)		
Improvement of Instruction	(90.00)		
Library/Media Services	(140,987.40)		
Audio-Visual Services	(718.76)		
Instruction-Related Technology	(73,697.29)		
Board of Education	(14,627.40)		
Executive Administration Services	(222,556.55)		
District Legal Services	(1,656.00)		
Office of Principal	(380,202.35)		
Fiscal Services	(137,823.13)		

(Continued)

See Accompanying Notes to the Financial Statements

Net Disbursements Receipts and Changes in Net Position
$ (2,392,328.25)
(319,043.79)
(117,216.36)
(126,109.49)
(15,267.88)
(47,175.00)
(2,847.45)
(63,203.50)
(156.17)
(1,307.93)
(42,686.25)
(10,742.04)
(657.95)
(369,418.38)
(90.00)
(140,987.40)
(718.76)
(73,697.29)
(14,627.40)
(222,556.55)
(1,656.00)
(380,202.35)
(137,823.13)

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, 2026

		Program Cash Receipts	
	Cash Disbursements	Charges for Services	Operating Grants and Contributions
Governmental Activities: (Continued)			
Purchasing Services	$ (63,892.19)		
Printing, Publishing & Duplicating Services	(8,302.44)		
Public Information Services	(85.78)		
Personnel Services	(29,508.50)		
Central Services	(6,897.23)		
Operation of Buildings	(159,567.64)		
Maintenance of Buildings	(329,837.34)		
Care & Upkeep of Grounds	(3,028.18)		
Vehicle Operation, Maintenance & Purchasing	(5,744.40)		
Security	(370.00)		
Safety	(4,546.32)		
Vehicle Operation & Purchasing - Regular Education	(161,216.19)		
Vehicle Operation & Purchasing - School Age SPED	(36,957.92)		$ 25,714.00
Vehicle Servicing & Maintenance - Regular Education	(23,863.60)		
Vehicle Servicing & Maintenance - School Age SPED	(1,630.56)		
State Categorical Programs	(24,773.86)		4,226.00
Federal Programs	(211,575.82)		244,504.29
Transfers	(20,000.00)		
Other Purchased Services	(37,114.29)		
Student Activities	(246,024.82)	$ 212,832.49	
School Nutrition	(301,496.19)	123,108.97	169,227.59
Debt Services	(1,412,056.26)		
Capital Outlay	(391,148.08)		
Net Program (Disbursements) Receipts	$ (8,646,376.93)	$ 335,941.46	$ 1,129,891.88

See Accompanying Notes to the Financial Statements

Net Disbursements Receipts and Changes in Net Position
$ (63,892.19)
(8,302.44)
(85.78)
(29,508.50)
(6,897.23)
(159,567.64)
(329,837.34)
(3,028.18)
(5,744.40)
(370.00)
(4,546.32)
(161,216.19)
(11,243.92)
(23,863.60)
(1,630.56)
(20,547.86)
32,928.47
(20,000.00)
(37,114.29)
(33,192.33)
(9,159.63)
(1,412,056.26)
(391,148.08)
$ (7,180,543.59)

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, 2026

		Program Cash Receipts	
	Cash Disbursements	Charges for Services	Operating Grants and Contributions
General Receipts:			
Local Receipts			
County Receipts			
State Receipts			
Investment Income			
Transfers			
Other			
Total General Receipts			
Changes in Net Position			
Net Position - Beginning			
Net Position - Ending			

See Accompanying Notes to the Financial Statements

Net Disbursements Receipts and Changes in Net Position
$ 4,398,487.52
38,995.74
2,460,966.91
107,602.00
20,000.00
37,743.89
$ 7,063,796.06
$ (116,747.53)
5,735,102.91
$ 5,618,355.38

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, 2026

	Major Funds		
	General Fund	Special Building Fund	Bond Fund
Receipts:			
Local Receipts	$3,149,845.75		$ 1,248,474.47
County Receipts	38,995.74		
State Receipts	2,957,626.70		219,500.21
Federal Receipts	244,504.29		
Sales of Meals			
Investment Income	51,384.99	$ 48,568.41	4,798.52
Non-Revenue Receipts	12,743.89		
Total Receipts	$6,455,101.36	$ 48,568.41	$ 1,472,773.20
Other Financing Sources:			
Transfers From Other Funds			
Total Receipts and Other Financing Sources	$6,455,101.36	$ 48,568.41	$ 1,472,773.20
Disbursements:			
Regular Instruction Programs	$2,392,328.25		
Early Childhood Educational Programs	319,043.79		
Special Education Instruction	803,436.36		
Guidance Services	126,109.49		
Health Services	15,267.88		
Psychological Services: SPED School Age	47,175.00		
Speech Pathology & Audiology Services	2,847.45		
Speech Pathology & Audiology Services: SPED School Age	63,203.50		
Speech Pathology & Audiology Services: SPED Ages 3-5	156.17		
Speech Pathology & Audiology Services: SPED Ages 0-2	1,307.93		

(Continued)

See Accompanying Notes to the Financial Statements

Depreciation Fund	Employee Benefit Fund	Activities Fund	School Nutrition Fund	Total Governmental Funds
		$ 212,832.49	$ 167.30	$ 4,611,320.01
				38,995.74
			1,494.06	3,178,620.97
			167,733.53	412,237.82
			123,108.97	123,108.97
$ 2,850.08				107,602.00
25,000.00				37,743.89
$ 27,850.08	$ 0.00	$ 212,832.49	$ 292,503.86	$ 8,509,629.40
		$ 20,000.00		$ 20,000.00
$ 27,850.08	$ 0.00	$ 232,832.49	$ 292,503.86	$ 8,529,629.40
				$ 2,392,328.25
				319,043.79
				803,436.36
				126,109.49
				15,267.88
				47,175.00
				2,847.45
				63,203.50
				156.17
				1,307.93

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, 2026

	Major Funds		
	General Fund	Special Building Fund	Bond Fund
Disbursements: (Continued)			
Occupational Therapy - Related Services: SPED School Age	$ 42,686.25		
Physical Therapy - Related Services: SPED School Age	10,742.04		
Physical Therapy - Related Services: SPED Ages 0-2	657.95		
Support Services - Other	369,418.38		
Improvement of Instruction	90.00		
Library/Media Services	140,987.40		
Audio-Visual Services	718.76		
Instruction-Related Technology	73,697.29		
Board of Education	14,627.40		
Executive Administration Services	222,556.55		
District Legal Services	1,656.00		
Office of Principal	380,202.35		
Fiscal Services	137,823.13		
Purchasing Services	63,892.19		
Printing, Publishing & Duplicating Services	8,302.44		
Public Information Services	85.78		
Personnel Services	29,508.50		
Central Services	6,897.23		
Operation of Buildings	159,567.64		
Maintenance of Buildings	329,837.34		
Care & Upkeep of Grounds	3,028.18		
Vehicle Operation, Maintenance & Purchasing	5,744.40		
Security	370.00		
Safety	4,546.32		
Vehicle Operation & Purchasing - Regular Education	161,216.19		
Vehicle Operation & Purchasing - School Age SPED	36,957.92		

(Continued)

See Accompanying Notes to the Financial Statements

Depreciation Fund	Employee Benefit Fund	Activities Fund	School Nutrition Fund	Total Governmental Funds
				$ 42,686.25
				10,742.04
				657.95
				369,418.38
				90.00
				140,987.40
				718.76
				73,697.29
				14,627.40
				222,556.55
				1,656.00
				380,202.35
				137,823.13
				63,892.19
				8,302.44
				85.78
				29,508.50
				6,897.23
				159,567.64
				329,837.34
				3,028.18
				5,744.40
				370.00
				4,546.32
				161,216.19
				36,957.92

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, 2026

	Major Funds		
	General Fund	Special Building Fund	Bond Fund
Disbursements: (Continued)			
Vehicle Servicing & Maintenance - Regular Education	$ 23,863.60		
Vehicle Servicing & Maintenance - School Age SPED	1,630.56		
State Categorical Programs	24,773.86		
Federal Programs	211,575.82		
Other Purchased Services		$ 37,114.29	
Student Activities			
School Nutrition			
Debt Services			$ 1,412,056.26
Capital Outlay		184,002.08	
Total Disbursements	$6,238,537.29	$ 221,116.37	$ 1,412,056.26
Other Financing Uses:			
Transfers to Other Funds	$ 20,000.00		
Total Disbursements and Other Financing Uses	$6,258,537.29	$ 221,116.37	$ 1,412,056.26
Excess (Deficiency) of Receipts over Disbursements	$ 196,564.07	$ (172,547.96)	$ 60,716.94
Modified Cash Basis Fund Balance - Beginning of Year	2,452,145.77	1,879,594.89	874,140.28
Modified Cash Basis Fund Balance - End of Year	$2,648,709.84	$ 1,707,046.93	$ 934,857.22

See Accompanying Notes to the Financial Statements

Depreciation Fund	Employee Benefit Fund	Activities Fund	School Nutrition Fund	Total Governmental Funds
				$ 23,863.60
				1,630.56
				24,773.86
				211,575.82
				37,114.29
		$ 246,024.82		246,024.82
			$ 301,496.19	301,496.19
				1,412,056.26
$ 207,146.00				391,148.08
$ 207,146.00	$ 0.00	$ 246,024.82	$ 301,496.19	$ 8,626,376.93
				$ 20,000.00
$ 207,146.00	$ 0.00	$ 246,024.82	$ 301,496.19	$ 8,646,376.93
$(179,295.92)	$ 0.00	$ (13,192.33)	$ (8,992.33)	$ (116,747.53)
301,899.60	19,087.75	134,705.77	73,528.85	5,735,102.91
$ 122,603.68	$ 19,087.75	$ 121,513.44	$ 64,536.52	$ 5,618,355.38

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, 2026

	Major Funds		
	General Fund	Special Building Fund	Bond Fund
Assets			
Cash and Deposits	$1,959,767.19	$ 1,707,029.96	$ 640,505.68
County Treasurers' Balance	688,942.65	16.97	294,351.54
Total Assets	$2,648,709.84	$ 1,707,046.93	$ 934,857.22
Fund Balances			
Committed			$ 934,857.22
Assigned		$ 1,707,046.93	
Unassigned	$2,648,709.84		
Total Fund Balances	$2,648,709.84	$ 1,707,046.93	$ 934,857.22

See Accompanying Notes to the Financial Statements

Depreciation Fund	Employee Benefit Fund	Activities Fund	School Nutrition Fund	Total Governmental Funds
$ 122,603.68	$ 19,087.75	$ 121,513.44	$ 64,536.52	$ 4,635,044.22
				983,311.16
$ 122,603.68	$ 19,087.75	$ 121,513.44	$ 64,536.52	$ 5,618,355.38
				$ 934,857.22
$ 122,603.68	$ 19,087.75	$ 121,513.44	$ 64,536.52	2,034,788.32
				2,648,709.84
$ 122,603.68	$ 19,087.75	$ 121,513.44	$ 64,536.52	$ 5,618,355.38

See Accompanying Notes to the Financial Statements

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)

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)

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.

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)

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, 2026, consisted of the following:

	Book Amount	Bank Amount
General Fund		
Cash in Bank – Checking	$ (61,602.05)	$ 1,287.67
Cash in Bank – Savings – Lyons	1,803,550.55	1,803,550.55
Cash in Bank – Savings – Decatur	208,673.31	208,673.31
Cash in Bank – General Reimbursement	6,418.23	6,418.23
Cash in Bank – Payroll Withholding	2,727.15	2,727.15
Depreciation Fund		
Cash in Bank	122,603.68	122,603.68
Employee Benefit Fund		
Cash in Bank	19,087.75	19,087.75

(Continued)

NOTE 4

Cash and Deposits (Continued)

	Book Amount	Bank Amount
Activities Fund		
Cash in Bank - Checking	$ 108,443.66	$ 130,226.34
Cash in Bank - Cougar Branch	13,069.78	13,069.78
School Nutrition Fund		
Cash in Bank	64,536.52	66,799.95
Bond Fund		
Cash in Bank - Checking	142,940.47	142,940.47
Cash in Bank - Saving	497,565.21	497,565.21
Special Building Fund		
Cash in Bank	1,233,804.24	1,235,723.88
Certificates of Deposit	39,401.36	39,401.36
Cash In Bank - NLAF	433,824.36	433,824.36
	$ 4,635,044.22	$ 4,723,899.69

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, 2026, the School District had bank deposits of $4,723,899.69. Of which $4,290,075.33 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 $433,824.36 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).

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, 2026, and are included in the fund balances.

	August 31, 2026	August 31, 2025
General Fund		
Burt County	$ 634,281.98	$ 554,859.76
Cuming County	3,539.57	7,565.46
Thurston County	51,121.10	18,061.00
	$ 688,942.65	$ 580,486.22
Special Building Fund		
Burt County	$ 16.97	$ 16.97
Cuming County	0.00	0.00
Thurston County	0.00	0.00
	$ 16.97	$ 16.97
Bond Fund		
Burt County	$ 273,442.81	$ 242,921.06
Cuming County	1,532.08	3,042.22
Thurston County	19,376.65	6,691.88
	$ 294,351.54	$ 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)

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, 2026, was $0.877301 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, 2025, there were 265 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)

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, 2026, the District's total payroll for all employees was $3,623,715.83. Total covered payroll was $3,556,258.77. 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)

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, 2024, to June 30, 2025. The employee contribution was 8.0 percent from July 1, 2025, to June 1, 2026 and 7.25 percent from July 1, 2026 to August 1, 2026. 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, 2026 was $283,394.23.

The State contributed an amount equal to two percent of the compensation of all members through June 30, 2025, 0.7 percent July 1, through June 30, 2026 and 0.0 percent July 1, 2026 to August 31, 2026. This contribution is considered a nonemployer contribution since school employees are not employees of the State.

Pension Liabilities

At June 30, 2025 the District had a liability of $(1,613,667) 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, 2025, 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 102.1% funded as of November 12, 2025 based on the 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, 2025, the District's proportion was 0.129905 percent, which was an increase of 0.022120 percent from its proportion measured as of June 30, 2024.

For the year ended June 30, 2025, the District's allocated pension expense was $(481,882).

Actuarial Assumptions

The total pension liability in the June 30, 2025 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement: (Continued)

NOTE 7

Retirement Plan (Continued)

Inflation	2.35 percent
Salary increases, including wage inflation	2.95 – 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	6.95 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 morality rates were based on the Pub-2010 General Members (Above Median) Retiree Morality Table (100% of male rates, (95% of female rates), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.

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

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

The actuarial assumptions used in the July 1, 2025 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, 2023. The experience study report is dated February 19, 2025.

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)

NOTE 7

Retirement Plan (Continued)

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. Equity	24.00%	4.50%
Global Equity	22.00%	4.80%
Non-U.S. Equity	11.50%	4.60%
Fixed Income	30.00%	3.00%
Private Equity	5.00%	7.10%
Real Estate	7.50%	4.00%
Total	100.00%	

* Arithmetic mean, net of investment expenses

Discount Rate

The discount rate used to measure the Total Pension Liability at June 30, 2025, was 6.95 percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2019, through June 30, 2023. 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 2124.

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 6.95 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 (5.95 percent) or 1-percentage-point higher (7.95 percent) than the current rate:

	Discount rate	District's proportionate Share of net pension liability
1% decrease	5.95%	$ 1,529,783
Current discount rate	6.95%	$ (1,613,667)

(Continued)

NOTE 7

Retirement Plan (Continued)

	Discount rate	District's proportionate Share of net pension liability
1% increase	7.95%	$ (4,190,553)

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, 2026, the value of commodities received by the School was $16,709.86.

NOTE 10

Bonds Payable

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

Original Issue	$ 7,930,000.00
Amount Redeemed in Prior Years	$ 665,000.00
Amount Redeemed During the Year	360,000.00
Total Bonds Redeemed	$ 1,025,000.00
Debt Service Requirements for Remaining Year as of August 31, 2026	$ 6,905,000.00

Remaining Payment Schedule:

Date	Principal	Interest Rate	Interest	Total
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)

NOTE 10

Bonds Payable (Continued)

Date	Principal	Interest Rate	Interest	Total
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
	$ 6,905,000.00		$ 3,268,968.77	$ 10,173,968.77

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

Original Issue	$ 13,570,000.00
Amount Redeemed During the Year	$ 0.00
Debt Service Requirements for Remaining Years as of August 31, 2026	$ 13,570,000.00

Remaining Payment Schedule:

Date	Principal	Interest Rate	Interest	Total
12/15/26			$ 354,871.88	$ 354,871.88
6/15/27			354,871.88	354,871.88

(Continued)

NOTE 10

Bonds Payable (Continued)

Date	Principal	Interest Rate	Interest	Total
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
12/15/46	775,000.00	5.500%	211,887.50	986,887.50
6/15/47			190,575.00	190,575.00

(Continued)

NOTE 10

Long-Term Debt (Continued)

Date	Principal	Interest Rate	Interest	Total
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
	$ 13,570,000.00		$ 14,286,034.48	$ 27,856,034.48

NOTE 11

Long-Term Debt

Combined maturities for all debt is as follows:

Year Ended	Principal	Interest	Total
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	460,000.00	950,556.26	1,410,556.26
8/31/32 - 8/31/36	2,675,000.00	4,385,218.80	7,060,218.80
8/31/37 - 8/31/41	3,355,000.00	3,725,493.76	7,080,493.76
8/31/42 - 8/31/46	4,230,000.00	2,818,734.39	7,048,734.39
8/31/47 - 8/31/51	5,495,000.00	1,512,650.00	7,007,650.00
8/31/52 - 8/31/53	2,640,000.00	147,125.00	2,787,125.00
	$ 20,475,000.00	$ 17,555,003.25	$ 38,030,003.25

NOTE 12

Changes in Long-Term Debt

	August 31, 2025	New Debt	Retired Debt	August 31, 2026
Bonds Payable	$20,835,000.00	$ 0.00	$ 360,000.00	$20,475,000.00

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, 2026, the District made the following transfers.

General Fund to Activities Fund to support various activities and organizations	–	$ 20,000.00

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, 2026

	Actual	Budget Original & Final
Fund Balance, September 1, 2025	$ 2,452,145.77	$ 2,261,152.00
Receipts (Schedule A)	6,455,101.36	6,183,472.00
	$ 8,907,247.13	$ 8,444,624.00
Disbursements (Schedule B)	6,258,537.29	6,559,685.00
Fund Balance, August 31, 2026	$ 2,648,709.84	$ 1,884,939.00
Represented by:		
Cash in Bank	$ 1,959,767.19	
County Treasurers' Balance, August 31, 2026	688,942.65	
	$ 2,648,709.84	

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, 2026

		Actual	Budget Original & Final
1000 Local Receipts			
1100	Local Property Taxes	$2,906,529.41	$4,506,500.00
1115	Carline Tax	1,011.64	1,600.00
1125	Motor Vehicle Taxes	213,024.32	212,000.00
1140	Penalties and Interest on Taxes	8,559.22	
1370	Preschool Tuition & Fees	3,000.00	
1510	Interest	51,384.99	30,000.00
1740	Student Fees	870.00	
1911	Local License Fees	2,962.00	2,200.00
1925	Categorical Grants From Corporations & Other Private Sources	3,275.45	
1955	Postsecondary Receipts	500.00	
1990	Other Local Receipts	10,113.71	
		$3,201,230.74	$4,752,300.00
2000 County Receipts			
2110	County Fines and Licenses	$ 21,312.08	$ 12,000.00
2210	Educational Service Unit	17,683.66	6,500.00
		$ 38,995.74	$ 18,500.00
3000 State Receipts			
3110	State Aid	$ 442,592.00	$ 442,592.00
3120	Special Education Programs	686,220.00	575,000.00
3125	Special Education Transportation	25,714.00	45,000.00
3130	Homestead Exemption	91,158.58	
3131	Property Tax Credit	1,620,100.30	
3180	Pro-Rate Motor Vehicle	7,742.51	10,500.00
3400	State Apportionment	79,673.31	115,000.00
3535	High Ability Learners	4,226.00	4,500.00
3551	Career Education		5,000.00
3990	Other State Receipts	200.00	
		$2,957,626.70	$1,197,592.00

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, 2026

		Actual	Budget Original & Final
4000 Federal Receipts			
4310	REAP Grant	$ 23,954.00	$ 24,780.00
4505	Title I, Part A: ESSA Improving Basic Programs	58,136.00	82,000.00
4509	Title II Part A	7,955.00	22,000.00
4516	IDEA Preschool (619) Base		1,650.00
4518	IDEA Part B (611) Base & Enrollment Poverty Allocation	83,000.00	82,000.00
4525	Federal Vocational & Applied Technology Education	5,396.00	
4531	Title IV, Part B ESSA 21st Century Community Learning Centers	54,254.00	
4708	Medicaid in Public Schools		450.00
4709	Medicaid Administrative Activities	1,809.29	2,200.00
4969	Title IV, Part A	10,000.00	
		$ 244,504.29	$ 215,080.00
5000 Non-Revenue Receipts			
5300	Sale of Property	$ 3,000.00	
5301	Insurance Adjustments	198.26	
5690	Other Non-Revenue Receipts	9,545.63	
		$ 12,743.89	$ 0.00
	Total Receipts	$6,455,101.36	$6,183,472.00

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS COMPARED TO BUDGET - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2026

	Total	Budget Original & Final
PROGRAMS:		
1100 Regular Instruction Programs	$2,392,328.25	$2,650,000.00
1190 Early Childhood Educational Programs	319,043.79	
1200 Special Education Instruction	803,436.36	850,000.00
2120 Guidance Services	126,109.49	
2130 Health Services	15,267.88	
2141 Psychological Services: SPED School Age	47,175.00	275,000.00
2150 Speech Pathology & Audiology Services	2,847.45	
2151 Speech Pathology & Audiology Services: SPED School Age	63,203.50	
2152 Speech Pathology & Audiology Services: SPED Ages 3-5	156.17	
2153 Speech Pathology & Audiology Services: SPED Ages 0-2	1,307.93	
2161 Occupational Therapy - Related Services: SPED School Age	42,686.25	
2171 Physical Therapy - Related Services: SPED School Age	10,742.04	
2173 Physical Therapy - Related Services: SPED Ages 0-2	657.95	
2190 Support Services - Other	369,418.38	450,000.00
2210 Improvement of Instruction	90.00	
2220 Library/Media Services	140,987.40	210,000.00
2223 Audio-Visual Services	718.76	
2230 Instruction-Related Technology	73,697.29	
2310 Board of Education	14,627.40	30,000.00
2320 Executive Administration Services	222,556.55	225,000.00
2330 District Legal Services	1,656.00	4,500.00
2410 Office of Principal	380,202.35	350,000.00
2510 Fiscal Services	137,823.13	250,000.00
2520 Purchasing Services	63,892.19	
2530 Printing, Publishing & Duplicating Services	8,302.44	
2560 Public Information Services	85.78	
2570 Personnel Services	29,508.50	
2590 Central Services	6,897.23	
2610 Operation of Buildings	159,567.64	
2620 Maintenance of Buildings	329,837.34	480,000.00
2630 Care & Upkeep of Grounds	3,028.18	
2650 Vehicle Operation, Maintenance & Purchasing	5,744.40	5,000.00
2660 Security	370.00	
2670 Safety	4,546.32	

(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, 2026

	Total	Budget Original & Final
PROGRAMS: (Continued)		
2710 Vehicle Operation & Purchasing - Regular Education	$ 161,216.19	$ 165,000.00
2712 Vehicle Operation & Purchasing - School Age SPED	36,957.92	65,000.00
2730 Vehicle Servicing & Maintenance - Regular Education	23,863.60	
2732 Vehicle Servicing & Maintenance - School Age SPED	1,630.56	
3400 Categorical Grants From Corporations & Other Private Interests	10,000.00	
3535 High Ability Learners	5,990.40	12,000.00
3551 Career Education	7,499.90	
3599 Other State Categorical Grants	1,283.56	
6200 Title I	73,761.04	180,000.00
6406 IDEA Preschool (619) Base Allocation	1,642.00	
6408 IDEA Part B (611) Base & Enrollment Poverty Allocation Birth Through Age Twenty-One	77,724.49	
6700 Federal Vocational & Applied Technology Education	4,850.18	
6968 21st Century Grant	53,598.11	
8000 Transfers	20,000.00	358,185.00
Total Disbursements	$6,258,537.29	$6,559,685.00

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 - DEPRECIATION FUND
FOR THE YEAR ENDED AUGUST 31, 2026

	Actual	Budget Original & Final
Fund Balance, September 1, 2025	$ 301,899.60	$ 298,810.00
Receipts:		
1510 Interest	$ 2,850.08	
5200 Allocation from General Fund	25,000.00	$ 126,190.00
Total Receipts	$ 27,850.08	$ 126,190.00
Total Funds Available	$ 329,749.68	$ 425,000.00
Disbursements:		
2900-700 Property	$ 207,146.00	$ 425,000.00
Fund Balance, August 31, 2026	$ 122,603.68	$ 0.00
Represented by:		
Cash in Bank	$ 122,603.68	

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 - EMPLOYEE BENEFIT FUND
FOR THE YEAR ENDED AUGUST 31, 2026

	Actual	Budget Original & Final
Fund Balance, September 1, 2025	$ 19,087.75	$ 18,594.00
Receipts:		
5200 Allocation from General Fund	$ 0.00	$ 0.00
Total Funds Available	$ 19,087.75	$ 18,594.00
Disbursements:		
2900-200 Employee Benefits	$ 0.00	$ 18,594.00
Fund Balance, August 31, 2026	$ 19,087.75	$ 0.00
Represented by:		
Cash in Bank	$ 19,087.75	

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, 2026

	Actual	Budget Original & Final
Fund Balance, September 1, 2025	$ 134,705.77	$ 53,101.00
Receipts:		
1790 Other Activity Income	$ 212,832.49	$ 196,899.00
5200 Transfers From General Fund	20,000.00	40,000.00
Total Receipts	$ 232,832.49	$ 236,899.00
Total Funds Available	$ 367,538.26	$ 290,000.00
Disbursements:		
2900-610 Supplies	$ 246,024.82	$ 290,000.00
Fund Balance, August 31, 2026	$ 121,513.44	$ 0.00
Represented by:		
Cash in Bank	$ 121,513.44	

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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, 2026

	Actual	Budget Original & Final
Fund Balance, September 1, 2025	$ 73,528.85	$ 105,508.00
Receipts:		
1611 Student Lunches	$ 68,168.50	$ 105,000.00
1612 Student Breakfast	20,584.80	
1620 Non Reimbursable	34,355.67	
1990 Other Local Receipts	167.30	
3150 State Reimbursement	1,494.06	1,200.00
4210 Federal Reimbursement	167,733.53	175,000.00
Total Receipts	$ 292,503.86	$ 281,200.00
Total Funds Available	$ 366,032.71	$ 386,708.00
Disbursements:		
3100-100 Salaries	$ 86,293.44	$ 82,000.00
3100-200 Employee Benefits	26,929.95	50,000.00
3100-430 Non-Tech Repairs & Maintenance	55.62	
3100-500 Other Property Services	463.14	500.00
3100-610 Supplies	7,225.26	8,870.00
3100-630 Food	177,895.82	243,338.00
3100-643 Web Based Software	1,682.90	2,000.00
3100-800 Other	950.06	
Total Disbursements	$ 301,496.19	$ 386,708.00
Fund Balance, August 31, 2026	$ 64,536.52	$ 0.00
Represented by:		
Cash in Bank	$ 64,536.52	

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, 2026

	Actual	Budget Original & Final
Fund Balance, September 1, 2025	$ 874,140.28	$ 896,867.00
Receipts:		
1100 Taxes Levied	$ 1,244,229.70	$ 1,415,000.00
1115 Carline	457.50	645.00
1140 Penalties & Interest on Taxes	3,787.27	2,850.00
1510 Interest	4,798.52	4,900.00
3130 Homestead Exemption	37,188.10	
3131 Property Tax Credit	179,871.55	
3180 Pro-rate Motor Vehicle	2,440.56	
Total Receipts	$ 1,472,773.20	$ 1,423,395.00
Total Funds Available	$ 2,346,913.48	$ 2,320,262.00
Disbursements:		
5000-831 Principal Payment	$ 360,000.00	$ 360,000.00
5000-832 Interest Payment	1,052,056.26	1,069,200.00
5000-833 Other Debt-Related Costs		800.00
Total Disbursements	$ 1,412,056.26	$ 1,430,000.00
Fund Balance, August 31, 2026	$ 934,857.22	$ 890,262.00
Represented by:		
Cash in Bank	$ 640,505.68	
County Treasurers' Balance, August 31, 2026	294,351.54	
	$ 934,857.22	

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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, 2026

	Actual	Budget Original & Final
Fund Balance, September 1, 2025	$ 1,879,594.89	$ 2,138,257.58
Receipts:		
1510 Interest	$ 48,568.41	$ 761,742.42
Total Funds Available	$ 1,928,163.30	$ 2,900,000.00
Disbursements:		
2620-340 Other Professional Services	$ 15,900.00	
4300-340 Other Professional Services	488.73	
4500-340 Other Professional Services	9,915.92	
4500-610 Supplies	10,009.64	
4500-720 Buildings	143,459.69	$ 2,900,000.00
4500-731 Machinery	6,641.05	
4500-733 Furniture and Fixtures	31,829.55	
4700-720 Buildings	2,071.79	
4900-810 Dues and Fees	800.00	
Total Disbursements	$ 221,116.37	$ 2,900,000.00
Fund Balance, August 31, 2026	$ 1,707,046.93	$ 0.00

Represented by:	
Cash in Bank	$ 1,273,205.60
Cash in NLAF	433,824.36
County Treasurers' Balance, August 31, 2026	16.97
	$ 1,707,046.93

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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, 2026
(Unaudited)

	Total	Budget Original & Final
1100 Regular Instruction Programs		
Salaries	$1,609,105.59	
Employee Benefits	563,454.96	
Retirement	114,135.35	
Increased Retirement	9,591.72	
Purchased Professional/Technical Services	436.11	
Purchased Property Services	968.16	
Other Property Services	6,592.46	
Supplies	85,364.40	
Other Items	2,679.50	
	$2,392,328.25	$2,650,000.00
1190 Early Childhood Educational Programs		
Salaries	$ 221,306.45	
Employee Benefits	73,832.86	
Retirement	16,206.34	
Increased Retirement	1,417.38	
Purchased Professional/Technical Services	254.99	
Supplies	5,625.77	
Other Items	400.00	
	$ 319,043.79	$ 0.00
1200 Special Education Instruction		
Salaries	$ 461,013.64	
Employee Benefits	131,162.67	
Retirement	33,432.03	
Increased Retirement	2,915.94	
Purchased Professional/Technical Services	76,375.00	
Other Property Services	92,011.72	
Supplies	2,835.74	
Other Items	3,689.62	
	$ 803,436.36	$ 850,000.00

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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, 2026
(Unaudited)

	Total	Budget Original & Final
2120 Guidance Services		
Salaries	$ 86,837.77	
Employee Benefits	29,850.50	
Retirement	6,378.67	
Increased Retirement	529.65	
Other Property Services	77.56	
Supplies	2,027.34	
Other Items	408.00	
	$ 126,109.49	$ 0.00
2130 Health Services		
Salaries	$ 12,341.00	
Employee Benefits	944.12	
Purchased Professional/Technical Services	1,050.00	
Supplies	932.76	
	$ 15,267.88	$ 0.00
2141 Psychological Services: SPED School Age		
Other Property Services	$ 47,175.00	$ 275,000.00
2150 Speech Pathology & Audiology Services		
Purchased Professional/Technical Services	$ 1,210.00	
Supplies	1,637.45	
	$ 2,847.45	$ 0.00
2151 Speech Pathology & Audiology Services: SPED School Age		
Other Property Services	$ 63,203.50	$ 0.00
2152 Speech Pathology & Audiology Services: SPED Ages 3-5		
Other Property Services	$ 156.17	$ 0.00
2153 Speech Pathology & Audiology Services: SPED Ages 0-2		
Other Property Services	$ 1,307.93	$ 0.00

See Independent Auditor's Report

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET-GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2026
(Unaudited)

	Total	Budget Original & Final
2161 Occupational Therapy - Related Services: SPED School Age		
Other Property Services	$ 42,686.25	$ 0.00
2171 Physical Therapy - Related Services: SPED School Age		
Other Property Services	$ 10,742.04	0.00
2173 Physical Therapy - Related Services: SPED Ages 0-2		
Other Property Services	$ 657.95	$ 0.00
2190 Support Services - Other		
Salaries	$ 226,015.53	
Employee Benefits	51,545.07	
Retirement	13,762.16	
Increased Retirement	1,167.60	
Purchased Professional/Technical Services	1,556.50	
Other Property Services	9,920.93	
Supplies	63,164.65	
Other Items	2,285.94	
	$ 369,418.38	$ 450,000.00
2210 Improvement of Instruction		
Supplies	$ 90.00	$ 0.00
2220 Library/Media Services		
Salaries	$ 86,147.11	
Employee Benefits	28,301.24	
Retirement	6,327.79	
Increased Retirement	524.35	
Other Property Services	395.73	
Supplies	18,047.18	
Other Items	1,244.00	
	$ 140,987.40	$ 210,000.00

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, 2026
(Unaudited)

	Total	Budget Original & Final
2223 Audio-Visual Services		
Supplies	$ 718.76	$ 0.00
2230 Instruction-Related Technology		
Salaries	$ 39,416.60	
Employee Benefits	2,998.46	
Retirement	2,894.64	
Increased Retirement	222.20	
Purchased Property Services	1,710.00	
Other Property Services	376.69	
Supplies	25,812.69	
Other Items	266.01	
	$ 73,697.29	$ 0.00
2310 Board of Education		
Other Property Services	$ 2,470.40	
Supplies	4,500.00	
Other Items	7,657.00	
	$ 14,627.40	$ 30,000.00
2320 Executive Administration Services		
Salaries	$ 175,435.00	
Employee Benefits	24,791.39	
Retirement	12,886.50	
Increased Retirement	1,067.80	
Purchased Professional/Technical Services	5,094.57	
Other Property Services	1,143.38	
Supplies	391.91	
Other Items	1,746.00	
	$ 222,556.55	$ 225,000.00
2330 District Legal Services		
Legal Services	$ 1,656.00	$ 4,500.00

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, 2026
(Unaudited)

	Total	Budget Original & Final
2410 Office of Principal		
Salaries	$ 254,133.18	
Employee Benefits	95,751.22	
Retirement	18,666.85	
Increased Retirement	1,538.62	
Purchased Professional/Technical Services	548.55	
Other Property Services	1,401.91	
Supplies	7,172.02	
Other Items	990.00	
	$ 380,202.35	$ 350,000.00
2510 Fiscal Services		
Salaries	$ 78,937.35	
Employee Benefits	28,236.30	
Retirement	5,255.60	
Increased Retirement	435.30	
Purchased Professional/Technical Services	11,258.80	
Other Property Services	208.94	
Supplies	12,031.68	
Other Items	1,459.16	
	$ 137,823.13	$ 250,000.00
2520 Purchasing Services		
Salaries	$ 29,891.88	
Employee Benefits	11,823.27	
Retirement	2,183.00	
Increased Retirement	200.49	
Other Property Services	6,436.87	
Supplies	13,356.68	
	$ 63,892.19	$ 0.00

See Independent Auditor's Report

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET-GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2026
(Unaudited)

	Total	Budget Original & Final
2530 Printing, Publishing & Duplicating Services		
Other Property Services	$ 8,302.44	$ 0.00
2560 Public Information Services		
Purchased Professional/Technical Services	$ 85.78	$ 0.00
2570 Personnel Services		
Purchased Professional/Technical Services	$ 28,993.50	
Other Property Services	515.00	
	$ 29,508.50	$ 0.00
2590 Central Services		
Purchased Professional/Technical Services	$ 6,897.23	$ 0.00
2610 Operation of Buildings		
Purchased Property Services	$ 15,989.07	
Other Property Services	84,813.00	
Supplies	58,685.57	
Other Items	80.00	
	$ 159,567.64	$ 0.00
2620 Maintenance of Buildings		
Salaries	$ 165,807.87	
Employee Benefits	54,960.99	
Retirement	12,108.22	
Increased Retirement	1,009.23	
Purchased Property Services	28,246.20	
Supplies	50,369.83	
Property	17,299.00	
Other Items	36.00	
	$ 329,837.34	$ 480,000.00

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, 2026
(Unaudited)

	Total	Budget Original & Final
2630 Care & Upkeep of Grounds		
Purchased Property Services	$ 2,808.00	
Supplies	220.18	
	$ 3,028.18	$ 0.00
2650 Vehicle Operation, Maintenance & Purchasing		
Purchased Property Services	$ 2,614.67	
Supplies	3,129.73	
	$ 5,744.40	$ 5,000.00
2660 Security		
Supplies	$ 370.00	$ 0.00
2670 Safety		
Purchased Professional/Technical Services	$ 4,220.92	
Supplies	325.40	
	$ 4,546.32	$ 0.00
2710 Vehicle Operation & Purchasing - Regular Education		
Salaries	$ 63,660.05	
Employee Benefits	4,869.92	
Retirement	3,616.45	
Increased Retirement	338.82	
Purchased Professional/Technical Services	28,803.39	
Supplies	34,882.56	
Property	25,000.00	
Other Items	45.00	
	$ 161,216.19	$ 165,000.00

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, 2026
(Unaudited)

	Total	Budget Original & Final
2712 Vehicle Operation & Purchasing - School Age SPED		
Salaries	$ 27,313.50	
Employee Benefits	2,089.50	
Retirement	1,970.85	
Increased Retirement	195.78	
Supplies	5,388.29	
	$ 36,957.92	$ 65,000.00
2730 Vehicle Servicing & Maintenance - Regular Education		
Purchased Property Services	$ 23,863.60	$ 0.00
2732 Vehicle Servicing & Maintenance - School Age SPED		
Purchased Property Services	$ 1,630.56	$ 0.00
3400 Categorical Grants From Corporations & Other Private Interests		
Other Items	$ 10,000.00	$ 0.00
3535 High Ability Learners		
Supplies	$ 188.95	
Other Items	5,801.45	
	$ 5,990.40	$ 12,000.00
3551 Career Education		
Other Property Services	$ 1,066.90	
Supplies	6,433.00	
	$ 7,499.90	$ 0.00
3599 Other State Categorical Grants		
Supplies	$ 1,283.56	$ 0.00

See Independent Auditor's Report

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET-GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2026
(Unaudited)

	Total	Budget Original & Final
6200 Title I		
Salaries	$ 40,964.04	
Employee Benefits	26,062.46	
Retirement	3,008.91	
Increased Retirement	248.63	
Purchased Professional/Technical Services	3,345.00	
Supplies	132.00	
	$ 73,761.04	$ 180,000.00
6406 IDEA Preschool (619) Base Allocation		
Purchased Professional/Technical Services	$ 1,642.00	$ 0.00
6408 IDEA Part B (611) Base & Enrollment Poverty Allocation Birth Through Age Twenty-One		
Purchased Professional/Technical Services	$ 77,724.49	$ 0.00
6700 Federal Vocational & Applied Technology Education		
Supplies	$ 4,443.18	
Other Items	407.00	
	$ 4,850.18	$ 0.00
6968 21st Century Grant		
Salaries	$ 46,438.33	
Employee Benefits	6,250.44	
Retirement	214.23	
Supplies	695.11	
	$ 53,598.11	$ 0.00
8000 Transfers		
Activity Fund	$ 20,000.00	$ 358,185.00
Total Disbursements	$6,258,537.29	$6,559,685.00

See Independent Auditor's Report

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF COUNTY TREASURERS' GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2026
(Unaudited)

	Burt County	Cuming County	Thurston County	Total
Fund Balance, September 1, 2025	$ 554,859.76	$ 7,565.46	$ 18,061.00	$ 580,486.22
Receipts:				
Local Property Taxes	$2,596,327.80	$ 56,318.12	$ 253,883.49	$2,906,529.41
Carline Tax	1,011.64			1,011.64
Motor Vehicle Taxes	211,080.51	1,943.81		213,024.32
Penalties & Interest on Taxes	5,669.52	313.16	2,576.54	8,559.22
County Fines and License Fees	21,178.49	66.42	67.17	21,312.08
Homestead Exemption	89,516.68		1,641.90	91,158.58
Property Tax Credit	1,456,364.90	40,690.34	123,045.06	1,620,100.30
Pro-rate Motor Vehicle	6,880.71	220.02	641.78	7,742.51
Total Receipts	$4,388,030.25	$ 99,551.87	$ 381,855.94	$4,869,438.06
Total Funds Available	$4,942,890.01	$ 107,117.33	$ 399,916.94	$5,449,924.28
Disbursements:				
School Treasurer	$4,308,608.03	$ 103,577.76	$ 348,795.84	$4,760,981.63
Fund Balance, August 31, 2026	$ 634,281.98	$ 3,539.57	$ 51,121.10	$ 688,942.65

See Independent Auditor's Report

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF COUNTY TREASURERS' SPECIAL BUILDING FUND
FOR THE YEAR ENDED AUGUST 31, 2026
(Unaudited)

	Burt County	Cuming County	Thurston County	Total
Fund Balance, September 1, 2025	$ 16.97	$ 0.00	$ 0.00	$ 16.97
Receipts:				
Local Property Taxes	$ 0.00	$ 0.00	$ 0.00	$ 0.00
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, 2026	$ 16.97	$ 0.00	$ 0.00	$ 16.97

See Independent Auditor's Report

SCHOOL DISTRICT NO. 11-0020
LYONS, NEBRASKA
SCHEDULE OF COUNTY TREASURERS' BOND FUND
FOR THE YEAR ENDED AUGUST 31, 2026
(Unaudited)

	Burt County	Cuming County	Thurston County	Total
Fund Balance, September 1, 2025	$ 242,921.06	$ 3,042.22	$ 6,691.88	$ 252,655.16
Receipts:				
Local Property Taxes	$1,128,426.34	$ 21,918.76	$ 93,884.60	$1,244,229.70
Carline Tax	412.83		44.67	457.50
Penalties & Interest on Taxes	2,664.65	140.23	982.39	3,787.27
Homestead Exemption	36,518.08		670.02	37,188.10
Property Tax Credit	160,548.39	5,115.66	14,207.50	179,871.55
Pro-rate Motor Vehicle	2,195.79	63.15	181.62	2,440.56
Total Receipts	$1,330,766.08	$ 27,237.80	$ 109,970.80	$1,467,974.68
Total Funds Available	$1,573,687.14	$ 30,280.02	$ 116,662.68	$1,720,629.84
Disbursements:				
School Treasurer	$1,300,244.33	$ 28,747.94	$ 97,286.03	$1,426,278.30
Fund Balance, August 31, 2026	$ 273,442.81	$ 1,532.08	$ 19,376.65	$ 294,351.54

See Independent Auditor's Report

ROMANS, WIEMER & ASSOCIATES

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

Certified Public Accountants, P.C.

Members American Institute of Certified Public Accountants
Nebraska Society of Certified Public Accountants

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(402) 362-5597
rwacpas@windstream.net

October 19, 2026

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, 2026, 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 19, 2026. 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.

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,
Certified Public Accountants, P.C.

RWA: klz

Lyons-Decatur Northeast

Emergency Operations Plan

This template was developed using Federal funds, USDOE PR/Award # S184Q180009 and is available for all

Record of Changes

CHANGE NUMBER	CHANGE LOCATION	CHANGE MADE BY (signature)	DATE OF SCHOOL BOARD APP/INF	DATE OF CHANGE

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LEGEND

Note the following:
Yellow = Change this text to be personalized to your school district.

Blue = Guidance includes examples, resources, and background information to dig deeper into the topics with information from various local, state, and federal agencies.

Signature Page

This school emergency operations plan has been completed and approved through a collaboration of efforts in the community, including:

NAME: Lindsey Beaudette
TITLE: Lyons-Decatur Northeast (Superintendent)
DATE: 10/19/26

NAME: Lisa Christiansen
TITLE: LDNE School Board President
DATE:

NAME: Jaime Bacon
TITLE: LDNE Public School Board Vice-Chair
DATE:

NAME: Kevin Anderson
TITLE: LDNE Safety Team Chair/Member
DATE:

NAME: Melissa Brokaw
TITLE: LDNE Safety Team Member
DATE:

NAME: David Rief
TITLE: LDNE Safety Team Member
DATE:

NAME: Josh Svendsen
TITLE: Lyons Police Chief
DATE:

NAME: Eric Nick
TITLE: County Sheriff
DATE:

NAME: Jason G
TITLE: Burt Co. Emergency Manager
DATE:

NAME: Stuart Miller
TITLE: Lyons Fire Department Fire Chief
DATE:

District Plan

I. INTRODUCTION

A. Purpose of the Plan

The purpose of the LDNE School Emergency Operations Plan (School EOP) is to identify and respond to incidents by outlining the responsibilities and duties of LDNE School and its employees. Developing, maintaining, and exercising the plan empowers employees in an incident to act quickly and knowledgeably. In addition, the plan educates staff, faculty, students, and other key stakeholders on their roles and responsibilities before, during, and after an incident. This plan provides parents and other members of the community with assurances that LDNE School has established guidelines and procedures to respond to threats, hazards and incidents in an effective way.

The developed guidelines and procedures for dealing with existing and potential student and school incidents are defined in the plan below. The basic plan and the functional and hazard-specific systems outline an organized systematic method to prevent, prepare for, respond to, and recover from incidents. Faculty and staff have been trained to assess the seriousness of incidents and respond according to these established procedures and guidelines. LDNE School regularly schedules in-service training for faculty and staff.

Lastly, developing, maintaining, and exercising the School EOP increases LDNE's School's legal protection. Schools without established incident management procedures have been found liable for their absence of planning. While no set of policies rules out the potential for legal problems, establishing procedures and guidelines on the best professional practices provides a margin of protection against liability.

B. Scope of the Plan

The LDNE School Emergency Operations Plan outlines the expectations of staff/faculty; roles and responsibilities; direction and control systems; internal and external communications plans; training and sustainability plans; authority and references as defined by local, tribal, state, and federal government mandates; common and specialized procedures; and responses/recovery for specific hazards and vulnerabilities.

1. Definitions

Threats: Threats include situations to harm students, personnel, and/or facilities. Threats usually include those things that we cannot control, such as active killer, bullying, and suicide. Threats may require an interagency response involving law enforcement and/or emergency services depending on the size and scope of the incident.

Hazards: Hazards include situations to harm students, personnel, and/or facilities. Hazards usually include those things that we cannot control, such as tornadoes, floods, and chemical spills. Hazards may require an interagency response involving law enforcement and/or emergency services depending on the size and scope of the incident.

Incidents: An incident is an occurrence that requires a response to protect life or property. An incident is something that we most likely cannot control, such as car accidents, pandemics, and illness. The superintendent/principal/building administrator shall have the authority to determine when an incident has occurred and to implement the procedures within this EOP.

2. School Board Policy Statement

The LDNE School Emergency Operations Plan operates within the framework of the LDNE School Board policy.

C. Situation Overview/Hazard Analysis Summary

1. School Population

a. General Population

The current enrollment of LDNE School is approximately 175 elementary school students, 42 junior high school students, and 90 high school students located in one building on campus. These students are supported by a committed staff and faculty consisting of:

3 Superintendent/Principal/Building Administrators

32 Teachers

20 Instructional Assistants

3 Counselors, Social Workers, and Psychologists

1 School Nurses/Health Assistants

5 Custodians/Maintenance Personnel

3 Office/Support Staff

2 Food Service/Cafeteria Staff

1 Technology Coordinator

A master schedule of classes, locations, grade levels, and staff are provided to each classroom and is available in the main office. The current master schedule of LDNE School is also located in Appendix A in this plan.

b. Special Needs Population

LDNE School is committed to the safe evacuation and transport of students and staff with special needs. The special needs population includes students/staff with:

- Students on the Autism Spectrum,
- Limited English proficiency,
- Blindness or visually impaired,
- Cognitive or emotional disabilities,
- Deaf or hard of hearing,
- Mobility/physical disabilities (permanent and temporary), and
- Medically fragile health (including asthma and severe allergies).

The school's current enrollment of students with special needs is approximately 66; however, this number will fluctuate. The number high needs students is approximately 7. Students and/or staff may require additional assistance if they are temporarily on crutches, wearing casts, wheelchairs, etc.

Classrooms containing students and staff that require additional assistance during an incident will be noted by an asterisk next to the teachers name on the master schedule. The list of students and staff with additional assistance needs, along with assigned staff trained to assist during drills, exercises and incidents are identified in Appendix B.

2. Building Information

LDNE School is located on a 1-acre lot and includes 2 buildings, 1 football field/track, and 3 parking lots. All classes take place in the main building and Ag/Art building north of the main building.

Annotated maps of the buildings and grounds are included in Appendix C;

- ☐ Evacuation routes
- ☐ Shelter locations
- ☐ Fire alarm pull stations
- ☐ Fire hydrants
- ☐ Fire extinguishers
- ☐ First aid kits
- ☐ AED (Automatic External Defibrillator)
- ☐ Hazardous materials storage

Utility shutoffs:

- ☐ Electricity
- ☐ Gas
- ☐ Water
- ☐ HVAC

Located in Appendix D are the list of local utility companies and their contacts for additional assistance.

3. Hazard Analysis Summary

LDNE School is exposed to many hazards, all of which have the potential for disrupting the school community, causing casualties, and damaging or destroying public or private property.

In October 2026, LDNE completed a thorough hazard analysis to identify any circumstances in the school or near the campus that may present unique problems or potential risk to people or property. The interior and exterior portions of all school buildings and school grounds have been assessed for potential hazards that may impact the site, the staff, and the students. Identified hazards have been assessed by risk and likelihood and ranked accordingly.

The most recent risk assessment by Alicap Insurance Company was completed 9/25/26.

In addition, the table on the following page briefly discusses LDNE School's high-priority hazards including flood, severe storm, fire, chemical, intruder, civil disturbance, and terrorism.

TABLE 1. High-Priority Hazards	
Flood	Flooding is a natural feature of the climate, topography, and hydrology of Decatur and its surrounding areas. Flooding predominates throughout the winter and early spring due to melting snow, breakaway ice, and rainy weather. The Missouri River, east of Decatur, has been known to flood. Long periods of rainfall and mild temperatures are normally the cause. Decatur students and the town are located in a flood plain, making it vulnerable to flood damage. Flooding could threaten the safety of students and staff whenever storm water or other sources of water threaten to inundate homes and our local bus stop. Flooding may occur if a water pipe breaks to prolonged rainfall causes urban streams to rise. Flooding may also occur as a result of damage to water distribution systems such as a failure of a dam or levee.
Severe Storm	Lyons and Decatur and its surrounding areas are vulnerable to severe local storms. The effects are generally transportation problems and loss of utilities, but can vary with the intensity of the storm, the level of preparation by LDNE School, and the equipment and staff available to perform tasks to lessen the effects of severe local storms.
Fire	Fire hazards are the most prevalent types of hazards.
Chemical	Hazardous chemicals are used for a variety of purposes and are regularly transported through many areas in and around Lyons. Currently, a list of science classroom chemicals that are all used and stored on school grounds is located in classroom 109.
Intruder	While a hostile intruder incident has never occurred in a Burt County school, LDNE School, like any school, is vulnerable to intruders.
Civil/Family Disturbance	The City of Lyons is vulnerable to civil and family disturbances.
Terrorism	LDNE School, like other public institutions, is vulnerable to terrorist activity.

4. Prevention, Preparedness, Response, and Recovery Overview

Prevention includes actions to avoid a threat or intervene to stop a threat from occurring. It also includes activities to reduce the loss of life and property from controllable and noncontrollable disasters. Prevention aims to avoid or lessen the impact of a disaster and provides value to the public by creating safer communities. LDNE School is committed to taking proactive, preventive measures whenever possible to protect the safety and security of students and staff.

In addition, LDNE School requires all adults and students to display identification badges. The school visitors and security protocols have been enhanced. All staff have been trained in our safety and security procedures, (etc.)

Preparedness is achieved and maintained through a continuous cycle of planning, organizing, training, equipping, exercising, evaluating, and taking corrective action. Ongoing preparedness efforts require coordination among all those involved in emergency management and incident response activities. LDNE School fosters preparedness at all levels including students, parents, teachers, staff and

community partners. Examples of preparedness actions include maintaining this plan, conducting training, planning and implementing drills and exercises, etc.

Response is the capability necessary to stabilize an emergency once it has happened or is certain to happen in an unpreventable way using both systems, Incident Command System (ICS) and the Standard Response Protocol (SRP). LDNE School will establish a safe and secure environment to allow for the saving of lives and property and will facilitate the transition to recovery.

Recovery is the capability necessary to assist any school building impacted by an incident or emergency in restoring the health and well-being of students and the learning environment over the long-term. Successful recovery addresses the full range of psychological, emotional, and behavioral health needs associated with the disaster's impact and resulting recovery challenges. Individuals and families will be better situated to manage their recovery once their basic needs are met, such as shelter, food, and reunification with family and household pets or service and assistance animals. Successful recovery depends on all recovery stakeholders having a clear understanding of pre- and post-disaster roles and responsibilities

D. Planning Assumptions and Limitations

1. Planning Assumptions

Stating the planning assumptions allows LDNE School to deviate from the plan if certain assumptions prove not to be true during operations. The School EOP assumes:

- The school community will continue to be exposed and subject to hazards and incidents described in the Hazard Analysis Summary, as well as lesser hazards and others that may develop in the future.
- A major disaster could occur at any time, and at any place. In many cases, dissemination of warning to the public and implementation of increased readiness measures may be possible; 'however, some emergency situations occur with little or no warning.
- A single site incident (e.g., fire, gas main breakage) could occur at any time without warning and the employees of the school affected cannot, and should not, wait for direction from local response agencies. Action is required immediately to save lives and protect school property.
- Following a major or catastrophic incident, the school may have to rely on its own resources to be self-sustaining for up to 72 hours.
- There may be a number of injuries of varying degrees of seriousness to faculty, staff, and/ or students. Rapid and appropriate response will reduce the number and severity of injuries.
- Outside assistance from local fire, law enforcement, and emergency managers will be available in most serious incidents. Because it takes time to request and dispatch external assistance, it is essential for the school to be prepared to carry out the initial incident response until responders arrive at the incident scene.
- Proper prevention actions, such as creating a positive school environment and conducting fire inspections, will prevent or reduce incident- related losses.
- Maintaining the School EOP and providing frequent opportunities for stakeholders (staff, students, parents, first responders, etc.) to exercise the plan can improve the school's readiness to respond to incidents.
- A spirit of volunteerism among school employees, students, and families will result in their providing assistance and support to incident management efforts.

2. Limitations

It is the policy of LDNE School that no guarantee is implied by this plan of a perfect incident management system. As personnel and resources may be overwhelmed, LDNE School can only endeavor to make every reasonable effort to manage the situation, with the resources and information available at the time.

GUIDANCE: Examples:
https://www.education.ne.gov/safety/

II. CONCEPT OF OPERATIONS

This plan is based upon the concept that the incident management functions that must be performed by the school generally parallel some of their routine day-to-day functions. To the extent possible, the same personnel and material resources used for day-to-day activities will be employed during incidents. Because personnel and equipment resources are limited, some routine functions that do not contribute directly to the incident may be suspended. The personnel, equipment, and supplies that would typically be required for those routine functions will be redirected to accomplish assigned incident management tasks.

A. National Incident Management System (NIMS)

The National Incident Management System (NIMS) is a set of principles that provides a systematic, proactive approach guiding government agencies at all levels, nongovernmental organizations, and the private sector to work seamlessly to prevent, prepare, respond, and recover, from the effects of incidents, regardless of cause, size, location, or complexity, in order to reduce the loss of life or property and harm to the environment. This system ensures that those involved in incident response/recovery understand what their roles are and have the tools they need to be effective.

According to Homeland Security Presidential Directive 5 and the U.S. Department of Education, school districts are among local agencies that must adopt NIMS if they receive Federal grant funds. As part of its NIMS implementation, LDNE School participates in the local government's NIMS preparedness program and believes it is essential to ensure that response/recovery services are delivered to schools in a timely and effective manner.

LDNE School recognizes that staff and students will be first responders during an incident. Adopting NIMS enables staff and students to respond more effectively to an incident and enhances cooperation, coordination, and communication among school officials, first responders, and emergency managers.

LDNE School works with local government agencies to remain NIMS compliant. NIMS compliance for school districts includes completing the following:

Adopt the use of the Incident Command System (ICS). Adopt the use of the NIMS and the use of SRP. Should a staff member desire more information about these, they can reference the ICS-100 web-based training as well as ICS-700, available free from FEMA.

Participate in the local government's NIMS preparedness program and incorporate the school plan into the community EOP.

It is highly recommended that all staff and students participate in training and exercising the plan's procedures and hazard-specific incident plans. The school is charged with ensuring that the training and equipment necessary for an appropriate response/recovery operation are in place.

B. Implementation of the Incident Command System

In a major emergency or disaster, LDNE School may be damaged or need to be evacuated, people may be injured, and/or other incident management activities may need to be initiated. These activities must be organized and coordinated to ensure efficient incident management. **The Incident Command System (ICS) will be used to manage all incidents and major planned events. [Note: The ICS approach can be used in all phases of incident management, including pre-incident, during incident, post-incident activities,]**

The Superintendent/Principal/Incident Commander at LDNE School will be delegated the authority to direct all incident activities within the school's jurisdiction. The Incident Commander will establish an incident command post (ICP) and provide an assessment of the situation to the principal or other officials, identify incident management resources required, and direct the on-scene incident management activities from the ICP. If no Incident Commander is present at the onset of the incident, the most qualified individual will assume command until relieved by a qualified Incident Commander.

C. Initial Response (Standard Response Protocol) (SRP)

SECURE - GET INSIDE, LOCK OUTSIDE DOORS (Threat related)

Secure is called when there is a threat or hazard outside of the school building. Whether it is due to violence or criminal activity in the immediate neighborhood, or a dangerous animal in the playground. Secure uses the security of the physical facility to act as protection.

Secure: is followed by the Directive: "Get Inside. Lock Outside Doors" and is the protocol used to safeguard students and staff within the building. (Threat is outside)

Lockdown: is followed by "Locks, Lights, Out of Sight" and is the protocol used to secure individual rooms and keep students quiet and in place. (Threat is close to or in the building)

Evacuate: is always followed by a location and is used to move students and staff from one location to a different location in or out of the building. (Threat is inside)

Shelter: is always followed by a type and a method and is the protocol for group and self-protection. (Threat is outside)

Hold: means to hold in your classroom or area. Clear the halls. (No threat involved)

School personnel are usually first on the scene of an incident in a school setting. Staff and faculty are expected to take charge and manage the incident until it is resolved, or command is transferred to someone more qualified and/or to an emergency responder agency with legal authority to assume responsibility. Staff will seek guidance and direction from local officials and seek technical assistance from state and federal agencies and industry where appropriate. The superintendent/principal or his/her designee is responsible for activating the School EOP, including common and specialized procedures as well as hazard-specific incident plans.

III. ORGANIZATION AND ASSIGNMENT OF RESPONSIBILITIES

This section establishes the operational organization that will be relied upon to manage the incident and includes:

- A list of the kinds of tasks to be performed by position and organization.
- An overview of who does what task.

School staff may be required to remain at school to assist in an incident. In the event that this School EOP is activated, staff will be assigned to serve within the Incident Command System based on their expertise and training and the needs of the incident.

A. Principal/Building Administrator

The superintendent or principal may serve as the Incident Commander or delegate that authority to a qualified individual. At all times, the superintendent or principal still retains the overall responsibility for the overall safety of students and staff. However, delegating the authority to manage the incident allows the superintendent or principal to focus on policy-level activities and interfacing with other agencies and parents. The superintendent or principal shall coordinate between the superintendent's office and the Incident Commander.

B. Incident Commander

The Incident Commander responsibilities include:

- Assume overall direction of all incident management procedures based on actions and procedures outlined in this EOP.
- Take steps deemed necessary to ensure the safety of students, staff, and other individuals.
- Determine whether to implement incident management protocols (i.e., Secure, Lockdown, Evacuate, Shelter), as described more fully in the functional systems in this document.
- Arrange for transfer of students, staff, and other individuals when safety is threatened by a disaster.
- Work with emergency services personnel. (Depending on the incident, community agencies such as law enforcement or fire department may have jurisdiction for investigations, rescue procedures, etc.)
- Keep other administrators and officials informed of the situation.

C. Teachers

Teachers shall be responsible for the supervision of students and shall remain with students until directed otherwise. Responsibilities include:

- Attend to students with special and/or trauma needs.
- Supervise students under their charge.

- Take steps to ensure the safety of students, staff, and other individuals in the implementation of incident management protocols.
- Direct students in their charge to inside or outside assembly areas, in accordance with signals, warning, written notification, or intercom orders according to established incident management procedures.
- Give appropriate action command during an incident.
- Take attendance when class relocates to an outside or inside assembly area or evacuates to another location.
- Report missing students to the Incident Commander or designee.
- Execute assignments as directed by the Incident Commander or ICS supervisor.
- Obtain first aid services for injured students from the school nurse or person trained in first aid. Arrange for first aid for those unable to be moved.
- Render first aid if necessary. School staff will be trained and certified in first aid and CPR.

D. Instructional Assistants

Responsibilities include:

- Assisting teachers as directed.

E. Counselors, Social Workers, and Psychologists

Counselors, social workers, and psychologists provide assistance with the overall direction of the incident management procedures at the site. Responsibilities include:

- Take steps to ensure the safety of students, staff, and other individuals in the implementation of incident management protocols.
- Direct students in their charge according to established incident management protocols.
- Render first aid if necessary.
- Assist in the transfer of students, staff, and other individuals when their safety is threatened by a disaster.
- Execute assignments as directed by the Incident Commander or ICS supervisor.

F. School Nurses/Health Assistants

Responsibilities include:

- Administer first aid or emergency treatment as needed.
- Supervise administration of first aid by those trained to provide it.
- Organize first aid and medical supplies.
- Administer medication as needed

G. Custodians/Maintenance Personnel

Responsibilities include:

- Survey and report building damage to the Incident Commander, Safety Officer, or Operations Section Chief.

- Control main shutoff valves for gas, water, HVAC, and electricity and ensure that no hazard results from broken or downed lines.
- Provide damage control as needed.
- Assist in the conservation, use, and disbursement of supplies and equipment.
- Keep Incident Commander or designee informed of the condition of school.

H. School Secretary/Office Staff

Responsibilities include:

- Answer phones and assist in receiving and providing consistent information to callers.
- Provide for the safety of essential school records and documents.
- Execute assignments as directed by the Incident Commander or ICS supervisor.
- Provide assistance to the principal and Safety Team.
- Monitor radio emergency broadcasts.
- Assist with health incidents as needed, acting as messengers, etc.

I. Food Service/Cafeteria Workers

Responsibilities include:

- Use, prepare, and serve food and water on a rationed basis whenever the feeding of students and staff becomes necessary during an incident.
- Execute assignments as directed by the Incident Commander or ICS supervisor.
- Prepare feeding opportunities beyond school-based operations.

J. Bus Drivers

Responsibilities include:

- Supervise the care of students if disaster occurs while students are in the bus.
- Transfer students to new locations when directed.
- Execute assignments as directed by the Incident Commander or ICS supervisor.
- Transport individuals in need of medical attention.

K. Other Staff (Substitute Teachers)

Responsibilities include:

- Reporting to the Incident Commander or ICS supervisor if requested or activated.

L. Students

Responsibilities include:

- Cooperate during emergency drills and exercises, and during an incident.

- Learn to be responsible for themselves and others in an incident.
- Understand the importance of not being a bystander by reporting situations of concern.
- Develop an awareness of and associated prevention, preparedness, response, and recovery processes.
- Take an active part in school incident response/recovery activities, as age appropriate.

M. Parents/Guardians

Responsibilities include:

- Follow all SRP procedures (secure, lockout, evacuate, and shelter).
- Encourage and support school safety, violence prevention, and incident preparedness programs within the school.
- Participate in volunteer service projects for promoting school incident preparedness.
- Provide the school with requested information concerning the incident, early and late dismissals, and other related release information.
- Practice incident management preparedness in the home to reinforce school training and ensure family safety.
- Understanding their roles during a school emergency.
- Monitor school and community communications (school website, text notifications) for updates.
- Follow all requests and procedures regarding reunification of parents and students.

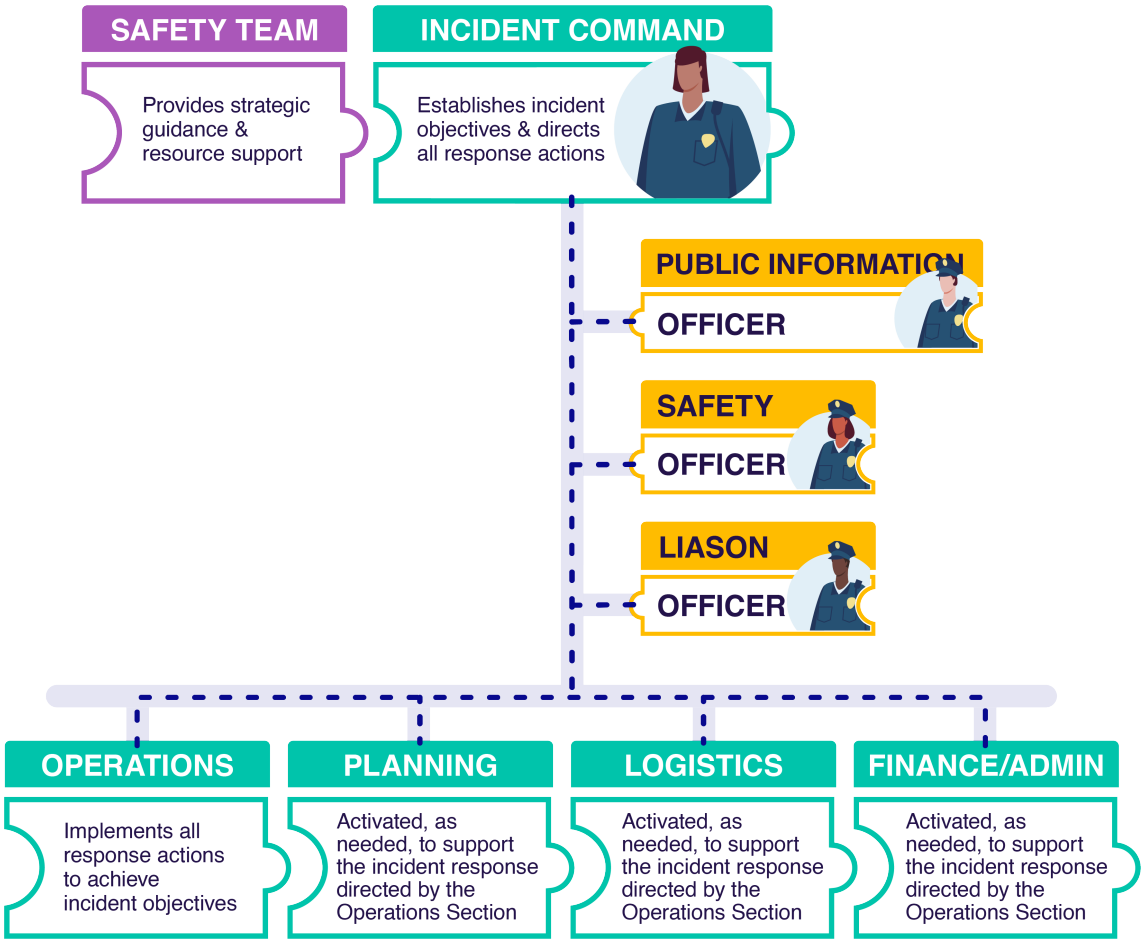
IV. DIRECTION, CONTROL, AND COORDINATION

A. School Incident Command System (ICS)

To provide for the effective direction, control, and coordination of an incident, either single site or multi-incidents, the School EOP will be activated including the implementation of the Incident Command System (ICS). An ICS Organizational Chart is located in Appendix E1. Appendix E2 is a list of your ICS contacts within your school.

The Incident Commander is delegated the authority to direct tactical on-scene operation until a coordinated incident management framework can be established with local authorities. The Safety Team is responsible for providing the Incident Commander with strategic guidance, information analysis, and needed resources.

FIGURE 1. Incident Management Team



The ICS is organized into the following functional areas:

1. Incident Command

Directs the incident management activities using strategic guidance provided by the Safety Team.

School-related responsibilities and duties include:

- Establish and manage the Command Post, establish the incident organization, and determine strategies to implement protocols and adapt as needed.
- Monitor incident safety conditions and develop measures for ensuring the safety of building occupants. (including students, staff, volunteers, and responders)
- Coordinate media relations and information dissemination with the principal.
- Develop working knowledge of local/regional agencies, serve as the primary on-scene contact for outside agencies assigned to an incident, and assist in accessing services when the need arises.
- Keep elected officials and other executives informed of the situation and decisions.
- Document all activities on Chronological Log of Activities. Appendix F

2. Operations Section

Directs all tactical operations of an incident including implementation of response/ recovery activities according to established incident management procedures and protocols, care of students, first aid, crisis intervention, search and rescue, site security, damage assessment, evacuations, and the release of students to parents.

Specific responsibilities include:

- Analyze school staffing to develop a Parent-Student Reunification Plan and implement an incident action plan.
- Monitor site utilities (i.e., electric, gas, water, heat, ventilation/air conditioning) and shut off only if danger exists or directed by Incident Commander, and assist in securing the facility.
- Establish medical triage with staff trainees in first aid and CPR, provide and oversee care given to injured persons, distribute supplies, and request additional supplies from the Logistics Section.
- Provide and access psychological first aid services for those in need, and access local/regional providers for ongoing crisis counseling for students, staff and parents.
- Coordinate the rationed distribution of food and water, establish secondary toilet facilities in the event of water or plumbing failure, and request needed supplies from the Logistics Section.
- Document all activities on Chronological Log of Activities. Appendix F

As needed, the types of Operations Teams described in the following table may be established within the Operations Section.

TABLE 2. Operations Section Teams	
Team	**Potential Responsibilities**
Fire & Rescue Team	Fire & Rescue Teams search the entire school facility, entering only after they have checked the outside for signs of structural damage and determined that it is safe to enter. Fire & Rescue Teams are responsible for ensuring that all students and staff evacuate the building (or, if it is unsafe to move the persons, that their locations are documented so that professional responders can locate them easily and extricate them). Fire & Rescue Teams are also responsible for: • Identifying and marking unsafe areas. • Conducting initial damage assessment. • Obtaining injury and missing student reports from teachers. • Provide triage & treatment services as needed. • Assessing and treating injuries.
First Aid/Health Team	First Aid Teams provide basic First Aid as needed. First Aid Teams are responsible for: • Setting up a first aid area for students. • Stop the bleed. • Completing master injury report. Note: The Logistics Section provides care to responders (if needed). The Operations Section First Aid Team is dedicated to students or other disaster victims.
Evacuation/ Shelter/Care Team **Reunification Team**	Evacuation, shelter, and student care in an incident are among the most important tasks faced by schools. These tasks include student accounting, protection from weather, providing for sanitation needs, and providing for food and water. The Evacuation/ Shelter/Care Team is responsible for: • Establish an Incident Command. • Classroom evacuation. • Mobilize the reunification team. • Provide a secure assembly area, greeting area, check in table, reunification area. • Law Enforcement support and investigations. • Student/Staff Transport. • Proper unification paperwork. • Accounting for the whereabouts of all students, staff, and volunteers. • Coordinating with the Logistics Section to secure the needed space and supplies.
Safety Team / Facility & Security Response Team	The Facility & Security Response Team is responsible for: • Locating all utilities and turning them off, if necessary. • Securing and isolating fire/HazMat. • Assessing and notifying officials of fire/HazMat. • Conducting perimeter control.
PFA-S Support Team	The PFA-S Support Team is responsible for: • Assessing the need for onsite mental health support. • Determining the need for outside agency assistance. • Providing onsite intervention/counseling. • Monitoring well-being of school Incident Management Team, staff, and students, and reporting all findings to the Operations Section Chief.

Student Release Team **Reunification Team**	Reunification refers to getting students reunited with their parents or guardians in an efficient and orderly manner. Reunification can be an enormous challenge and takes a lot of planning. The Student Release Team is responsible for: • Setting up a secure reunion area. • Checking student emergency cards for authorized releases. • Completing release logs. • Coordinating with the Public Information Officer on external messages.

3. Planning Section

Collects, evaluates, and disseminates information needed to measure the size, scope, and seriousness of an incident and to plan appropriate incident management activities.

Duties may include:

- Assist Incident Commander in the collection and evaluation of information about an incident as it develops (including site map and area map of related events), assist with ongoing planning efforts, and maintain incident time log.
- Document all activities on Chronological Log of Activities. Appendix F

4. Logistics Section

Supports incident management operations by securing and providing needed personnel, equipment, facilities, resources, and services required for incident resolution, coordinating personnel; assembling and deploying volunteer teams, and facilitating communication among incident responders. This function may involve a major role in an extended incident.

Additional responsibilities include:

- Establish and oversee communications center and activities during an incident (two-way radio, battery-powered radio, written updates, etc.), and develop telephone tree for after-hours communication.
- Establish and maintain school and classroom preparedness kits, coordinate access to and distribution of supplies during an incident and monitor inventory of supplies and equipment.
- Document all activities on Chronological Log of Activities. Appendix F

5. Finance/Administration Section

Oversees all financial activities including purchasing necessary materials, tracking incident costs, arranging contracts for services, timekeeping for emergency responders, submitting documentation for reimbursement, and recovering school records following an incident.
Additional duties may include:

- Assume responsibility for overall documentation and recordkeeping activities; when possible, photograph or videotape damage to property.
- Develop a system to monitor and track expenses and financial losses, and secure all records.
- Schools have to track finances for loss and should track for cost to the district.
- Document all activities on Chronological Log of Activities. Appendix F

This section may not be established onsite at the incident. Rather, the school superintendent/principal and school district management offices may assume responsibility for these functions.

B. Coordination With Safety Team

In complex incidents, a Safety Team will be convened at the school district Emergency Operations Center (EOC). The role of the Safety Team is to:

- Support the on-scene Incident Commander.
- Provide policy and strategic guidance.
- Help ensure that adequate resources are available.
- Identify and resolve issues common to all organizations.
- Provide factual information, both internally and externally through the Incident Commander.

The LDNE School Superintendent/Principal/Incident Commander will keep the Safety Team informed.

C. Local Emergency Operations Plan (LEOP)

The Burt County School District maintains a district Emergency Operations Plan (EOP) to address hazards and incidents in their district. The LDNE School EOP has been developed to fit into the larger local county EOP in the case of a large-scale incident. Staff members that maintain and exercise the plan are in frequent contact with Jason G, Burt County Emergency Manager.

D. Coordination With First Responders

An important component of the LDNE School EOP is a set of interagency agreements with various county agencies to aid timely communication. These agreements help coordinate services between the agencies and LDNE School.

E. Source and Use of Resources

LDNE School will use its own resources and equipment to respond to incidents until incident response personnel arrive. The following organizations or agencies have agreed to be responsible for providing additional resources or assistance:

- First aid kit and safety will be provided by: Lyons Fire Department, Angie Whitley.
- First aid kit and safety will be provided by: Decatur Fire Department, Jason Troutman.
- Water supplies & safe location will be provided by: OC Schools, Jess Bland.

V. COMMUNICATIONS

Communication is a critical part of incident management. This section outlines LDNE School's communications plan and supports its mission to provide clear, effective internal and external communication between the school, staff, students, parents, responders, and media.

A. Internal Communications

1. Communication Between Staff/Faculty Members

Faculty and staff will be notified when an incident occurs and kept informed as additional information becomes available and as plans for management of the situation evolve. The following practices will be utilized to disseminate information internally when appropriate:

- **Staff Email:** An email is a simple, widely used system for notifying staff of an incident when we need everyone to get the same information clearly and timely.
- **Morning Faculty Meeting:** As appropriate, updated information about an incident will be presented at the morning faculty meeting. Any new procedures for the day will also be reviewed at this time.
- **End-of-Day Faculty Meeting:** As appropriate, update information and a review of the day's events will be presented at the end-of-day meeting. Staff will also have the opportunity to address any misinformation or rumors.
- **E3 App:** Utilizing our E3 app allows us to push out notifications and collect data on safety and security in real time.

2. Communication With the School District Office

The Incident Commander will use the E3 App to notify the administration of the school's status/needs.

B. External Communications

Communicating with the larger school community begins before an incident occurs. In the event of an incident, parents, media, and first responders will require clear and concise messages from LDNE School about the incident, what is being done about it, and the safety of the children and staff.

1. Communication With Parents

Before an incident occurs, LDNE School will:

- Discuss specific strategies with parents of students with special needs or trauma, the best way to support their children during an incident.
- Develop a relationship with parents so that they trust and know how to access alerts and incident information.
- Inform parents about the school's Emergency Operations Plan, its purpose, and its objectives. Information will be included in the school newsletter and on the school website.
- Identify parents who are willing to volunteer in case of an incident, include them in preparation efforts, and include them in training.

- Be prepared with translation services for non-English-speaking families and students with limited English proficiency.

During the incident, LDNE School will:

- Disseminate information via text messages, mass telephone messages, radio announcements, and emails to inform parents about exactly what is known to have happened.
- Implement the plan to manage phone calls and parents who arrive at school.
- Describe how the school and school district are handling the situation.
- Provide information regarding possible reactions of their children and ways to talk with them.
- Provide a phone number, Website address or recorded hotline where parents can receive updated incident information.
- Inform parents and students when and where school will resume.

After an incident, LDNE School administrators are available for an an open question-and-answer meeting for parents as soon as possible.

2. Communication With Media

Incident Commander will:

- Designate a Public Information Officer.
- Establish an off-campus briefing area for media representatives. (Media Briefing Area)
- Coordinate messages with the superintendent/principal and Safety Team.

All LDNE School employees are to refer requests for information and questions to the designated Public Information Officers or Joint Information Center. Templates for statements/press releases to the media, including standard procedures and protocols, have been developed and are included in this link: Appendix H

3. Handling Rumors

In addressing rumors, the most effective strategy is to provide facts as soon as possible. To combat rumors, LDNE School will:

- Provide appropriate information to internal groups including administrators, teachers, students, custodians, secretaries, instructional assistants, cafeteria workers, and bus drivers. These people are primary sources of information and are likely to be contacted in their neighborhoods, at grocery stores, etc.
- Hold a faculty/staff meeting before staff members are allowed to go home so that what is (and is not) known may be clearly communicated.
- Designate and brief personnel answering calls to help control misinformation.
- Conduct briefings for community representatives directly associated with the school.
- Enlist the help of the media to provide frequent updates to the public, particularly providing accurate information where rumors need to be dispelled.
- Consistent statement is provided as a response to possible questions.

4. Communication With First Responders

The Incident Commander will maintain communication with first responders during an incident. Transfer of command will occur when first responders arrive on the scene to assume management of the incident under their jurisdiction. LDNE School frequently exercises the School EOP with first responders to practice effective coordination and transfer of command.

5. Communication After an Incident (Recovery Process)

After the safety and status of staff and students have been assured, and emergency conditions have abated following an incident, staff/faculty will assemble to support the restoration of the school's educational programs. Defining mission-critical operations and staffing will be a starting point for the recovery process. Collecting and disseminating information will facilitate the recovery process.

The staff/faculty teams will:

- Conduct a comprehensive assessment of the physical and operational recovery needs.
- Assess physical security, data access, and all other critical services (e.g., plumbing, electrical).
- Examine critical information technology assets and personnel resources, and determine the impact on the school operations for each asset and resource that is unavailable or damaged.
- Document damaged facilities, lost equipment and resources, and special personnel expenses that will be required for insurance claims and requests for state and federal assistance.
- Provide detailed facilities data to the school district office so that it can estimate temporary space reallocation needs and strategies.
- Arrange for ongoing status reports during the recovery activities to: a) estimate when the educational program can be fully operational; and b) identify special facility, equipment, and personnel issues or resources that will facilitate the resumption of classes.
- Educate school personnel, students, and parents on available crisis counseling services.
- Apprise the Burt County Office of Emergency Management.

The school district will:

- Review the use of the ICS and identify areas for modification.
- Identify recordkeeping requirements and sources of financial aid for state and federal disaster assistance.
- Establish absentee policies for teachers/students after an incident.
- Establish an agreement with mental health organizations to provide counseling to students and their families after an incident.
- Develop alternative teaching methods for students unable to return immediately to classes: correspondence classes, videoconferencing, telegroup tutoring, etc.
- Create a plan for conducting classes when facilities are damaged (e.g., alternative sites, half-day sessions, portable classrooms).
- Get stakeholder input on prevention measures that can be incorporated into short-term and long-term recovery plans.

C. Communication Tools

Some common internal and external communication tools that LDNE School may use include the following:

- **Landline Phone:** A designated a school telephone number as a recorded "hotline" for parents to call for information during incidents. The goal is to keep other telephone lines free for communication with first responders and others.
- **Cell phones:** These phones may be the only tool working when electric service is out; they are useful to faculty/staff enroute to or from a site.
- **App:** There are many apps out in the market. Schools may decide which app fits their needs.
- **Intercom systems:** The intercom system includes teacher-initiated communication with the office using a handset rather than a wall-mounted speaker.
- **Two-way radio:** Two-way radios provide a reliable method of communication between rooms and buildings at a single site. All staff will be trained to understand how to operate the two-way radio.
- **Computers:** A wireless laptop computer may be used for communication both within the school and to other sites. Email may be a useful tool for updating information for staff, other schools in an affected area, and the district superintendent. An assigned staff member(s) will post information such as school evacuation, closure, or relocation on the home page of the school and district Website (www.lyonsdecaturschools.org).
- **Fax machines:** Possible uses include off-campus accidents where lists of students and staff members involved, their location and needed telephone numbers can be quickly and accurately communicated. Medical information, release forms, and authorizations include the designated fax number.
- **Alarm systems:** Bells or buzzers are in place and sound in different ways to signal different types of incidents - for example, fire evacuation or special alert. All staff/ faculty, support staff, students, and volunteers will be trained on what the sounds mean and how to respond to them.

VI. ADMINISTRATION, FINANCE, AND LOGISTICS

A. Agreements and Contracts

If school resources prove to be inadequate during an incident, LDNE School will request assistance from local emergency services, other agencies, and industry in accordance with existing mutual aid agreements and contracts (see Section IV, Direction, Control, and Coordination, for specific details). Such assistance includes equipment, supplies, and/or personnel. All agreements are entered into by authorized school officials and are in writing. Agreements and contracts identify the school district officials authorized to request assistance pursuant to those documents.

All pre-negotiated agreements and contracts are included in Appendix I.

B. Recordkeeping

1. Administrative Controls

LDNE School is responsible for establishing the administrative controls necessary to manage the expenditure of funds and to provide reasonable accountability and justification for expenditures made to support incident management operations. These administrative controls will be done in accordance with the established local fiscal policies and standard cost accounting procedures.

2. Activity Logs

The ICS Section Chiefs will maintain accurate Chronological Logs of Activities Appendix F recording key incident management activities including:

- Basic documentation by each role or position responsibilities with time and completed by whom.
- Activation or deactivation of incident facilities.
- Significant changes in the incident situation.
- Major commitments of resources or requests for additional resources from external sources.
- Issuance of protective action recommendations to the staff and students.
- Evacuations.
- Casualties.
- Containment or termination of the incident.

C. Incident Costs

1. Annual Incident Management Costs

The ICS Finance and Administration Section is responsible for maintaining records summarizing the use of personnel, equipment, and supplies to obtain an estimate of annual incident response costs that may be used in preparing future school budgets.

2. Incident Costs

The ICS Finance and Administration Section Chief will maintain detailed records of costs for incident management and operations to include:

- Personnel costs, especially overtime costs.
- Equipment operations costs.
- Costs for leased or rented equipment.
- Costs for contract services to support incident management operations.
- Costs of specialized supplies expended for incident management operations.

These records may be used to recover costs from the responsible party or insurers or as a basis for requesting financial assistance for certain allowable response and recovery costs from the state and/or federal government.

D. Preservation of Records

In order to continue normal school operation following an incident, vital records must be protected. These include legal documents and student files as well as property and tax records. The likely causes of damage to records are fire and water; therefore, essential records should be protected accordingly (e.g., electronic, redundant backup, offsite electronic version). Details are outlined in the Continuity of Operations (COOP) Procedures, a functional system of this plan.

VII. PLAN DEVELOPMENT, MAINTENANCE, AND DISTRIBUTION

The Safety Team (including community partners) is responsible for the overall maintenance and revision of the LDNE School EOP. The Safety Team is responsible for coordinating, training, and exercising the School EOP. The Team is expected to make recommendations for revising and enhancing the plan.

The local school board and the superintendent are responsible for approving and promulgating this plan. Community fire/rescue, law enforcement, and emergency managers' approval and suggestions will also be requested.

A. Approval and Dissemination of the Plan

The superintendent and principals will initiate the annual review of the EOP following the steps below. The local school board will approve the plan.

- Review and Update the Plan.
- Present the Plan to the local school board. (for comment or suggestions)
- Obtain Plan Approval Annually. (local school board)
- Distribute the Plan. Appendix J

1. Record of Changes

Each update or change to the plan will be tracked on Page 2 of this document. The record of changes will include: the change number, the date of the change, and the name of the person who made the change (the date the school board was informed/approved). The record of change will be in table format and maintained by the Safety Team.

2. Record of Distribution

Copies of plans and systems will be distributed to those tasked in this document. The record of distribution will be kept as proof that tasked individuals and organizations have acknowledged their receipt, review, and/or acceptance of the plan. The Safety Team will indicate the title and name of the person receiving the plan, the agency to which the receiver belongs, the date of delivery, and the number of copies delivered. Appendix J

B. Plan Review and Updates

The basic plan and its systems will be reviewed annually by the Safety Team, emergency management agency, law enforcement, fire/rescue, school board, and others deemed appropriate by school administration. The superintendent will establish a schedule for annual review of planning documents.

The School EOP will be updated based upon deficiencies identified during incident management activities and exercises and when changes in threat hazards, resources and capabilities, or school structure occur.

C. Trainings, Drills, and Exercises

Basic training and refresher training sessions will be conducted during the first in--service days of the school year for all school personnel in coordination with local fire, law enforcement, and emergency managers.

School EOP training will include:

- Hazard and incident awareness training for all staff.
- Orientation to the School EOP.
- First Aid and CPR/AED training for designated staff.
- Team training to address specific incident response or recovery activities, such as Parent-Student Reunification, Special Needs, and Relocation.

Additional training will include drills, tabletop, and functional exercises. The details of training are outlined in the Multi-Year Training and Exercise Plan. Records of the training provided including date(s), type of training, and participant roster will be maintained. Approved parent volunteers and community members will also be incorporated into larger training efforts.

Appendix K1: Record of dr
Appendix K2: Schedule/Record of Drills
Appendix K3: Record of Exercises

VIII. AUTHORITIES AND REFERENCES

The following regulations are the State authorizations and mandates upon which this School EOP is based. These authorities and references provide a legal basis for incident management operations and activities.

Rule 10

- 011.01B Each school system has a safety and security plan for the schools in the system. The plan addresses the safety and security of students, staff, and visitors. The plan is approved by the local governing body.
- 011.01C Each school system has a school safety committee which includes representatives of faculty, parents, and the community. The committee meets at least annually to prepare and/or review safety and security plans and procedures including emergency plans and procedures.
- 011.01D The school systems safety and security plan(s) are reviewed annually by one or more persons not on the local school system safety committee and not an employee of the school system. The review will include a visit to school buildings to analyze plans, policies and procedures, and practices and recommendations. Any recommendations made as a result of the analysis are forwarded to the head administrator and to the school safety committee to be considered in making revisions to the plan.

79-2,143. State school security director; appointment.

The position of state school security director is created within the State Department of Education. The Commissioner of Education shall appoint the director based on experience, knowledge, and skills in the field of school security.

79-2,144. State school security director; duties. (those included are specific to EOP)

The state school security director appointed pursuant to section 79-2,143 shall be responsible for providing leadership and support for safety and security for the public schools. Duties of the director include, but are not limited to:

(1) Collecting safety and security plans, required pursuant to rules and regulations of the State Department of Education relating to accreditation of schools, and other school security information from each school system in Nebraska. School districts shall provide the state school security director with the safety and security plans of the school district and any other security information requested by the director, but any plans or information submitted by a school district may be withheld by the department pursuant to subdivision (8) of section 84-712.05;

(4) Identifying deficiencies in school security based on the minimum standards adopted by the State Board of Education and making recommendations to school boards for remedying such deficiencies;

(5) Establishing security awareness and preparedness tools and training programs for public school staff;

(8) Establishing tornado preparedness standards which shall include, but not be limited to, ensuring that very school conducts at least two tornado drills per year;

GUIDANCE: Authority for this Plan is contained in:

A. Public Law 81-920 (Federal Emergency Management Act of 1950) as amended;

B. Public Law 93-288 (Disaster Relief Act of 1974) as amended by PL 100-707;

C. Public Law 99-499 (Superfund Amendments and Reauthorization Act of 1986) as amended;

D. 44 CFR, Part 302, Emergency Management: State and Local Emergency Management Assistance (EMA), October 2011, as amended;

E. RRS Sections 81-829.36 to 81-829.75, Nebraska Emergency Management Act of 1996, as amended, Cum. Supp. 2002;

F. Nebraska Administrative Code, Chapter 7; Nebraska Emergency Management Agency Title 67, July 21, 2001;

G. Nebraska Revised Statutes 81-201 (Reissue 1996), 54-701 (reissue 1998 and Cum. Supp. 2002, and 54-1180 to 54-1182 (Reissue 1998 and Cum. Supp. 2002), (Nebraska Department of Agriculture's general response procedures); 2-1072 to 2-10, 117, the Plant Protection and Pest Act; and 54-847 to 54-863, (Reissue 1998) the Commercial Feed Act; 81-2,257 to 81-2,261 (Reissue 1996 and Cum. Supp. 2002), the Nebraska Pure Food Act; S2-3901 to 2-3911 (Reissue 1997 and Cum. Supp. 2002), the Nebraska Pasteurized Milk Law; 2-3913 to 2-3946 (Reissue 1997 and Cum. Supp. 2002), Manufacturing Milk Act;

H. USC Title 21, section 134(a), (USDA response procedures for animal disease events);

I. USC Title 7, sections 7701-7772, (USDA Plant Protection Act);

J. 21 CFR, Parts 500-599 (Food, Drug, and Cosmetic Act);

K. Homeland Security Presidential Directive (HSPD) 5 "Management of Domestic Incidents," 28 Feb. 2003;

L. Presidential Policy Directive (PPD) 8 "National Preparedness" March 30, 2011;

M. State of Nebraska, Executive Order 05-02, State Adoption of the National Incident Management System (NIMS), March 4, 2005.

Functional Systems

Note:

Functional Systems address all-hazard critical operational functions, including:

- Common procedures.
- Specialized procedures.

Each functional system describes the policies, processes, roles, and responsibilities for that function.

All functional systems should address:

- Situations under which the procedures should be used.
- Who has the authority to activate the procedures.
- Specific actions to be taken when the procedures are implemented.

Functional systems do not repeat content but rather build on the information within the basic plan. This section presents three sample functional systems.

Standard Response Protocol (SRP)

I. PURPOSE

When all schools work off the same plan for an immediate response, success can be achieved in keeping our students safe in all buildings and activities, in any setting throughout the state. The statewide plan includes the use of a common language, common signage, and common protocol and when applied in all schools across the state will provide the safest and most secure settings possible.

Weather events, fires, accidents, intruders and other threats to student safety are scenarios that are planned and trained for by school and district administration and staff. A statewide approach is necessary to enhance the preparation of all students, staff, and parents to respond immediately as protocol to any incident.

- For students, a common plan provides continuity of expectations and actions in any school and community setting throughout the state.
- For school staff, a common plan clarifies procedures and lends to simplified training and practice.
- The common language and protocols assist first responders with greater predictability throughout the duration of any incident.
- The expected procedures afford parents greater understanding of risk and can reduce the level of their stress.

In cases of an incident requiring a school to either secure, lockdown, evacuate and shelter or hold, the following procedure should be adhered to by students, staff, and parents.

II. SCOPE

The Standard Response Protocol (SRP) is based not on individual scenarios but on the response to any given situation. Like the Incident Command System (ICS), SRP demands a specific vocabulary but also allows for greater flexibility. The premise is simple - there are five specific actions that can be performed during an incident.

Secure: is followed by the Directive: "Get Inside. Lock Outside Doors" and is the protocol used to safeguard students and staff within the building. (Threat is outside)

Lockdown: is followed by "Locks, Lights, Out of Sight" and is the protocol used to secure individual rooms and keep students quiet and in place. (Threat is close to or in the building)

Evacuate: is always followed by a location and is used to move students and staff from one location to a different location in or out of the building. (Threat is inside)

Shelter: is always followed by a type and a method and is the protocol for group and self-protection. (Threat is outside)

Hold: means to hold in your classroom or area. Clear the halls. (No threat involved)

III. RESPONSIBILITIES

To implement the Standard Response Protocol:

- All staff and students will undergo training and participate in incident management training and drills.
- Staff and bus drivers assigned to work with special needs students will undergo in-depth training.
- Emergency management and response personnel will review and provide input into the plan.

IV. SPECIALIZED PROCEDURES

Protocol for school buses and vehicles
Tornado/Severe weather while in a school vehicle
Tornado/Severe weather while in Decatur (Bus Stop)
Field Trips

IN AN EMERGENCY
TAKE ACTION



HOLD! In your room or area. Clear the halls.

STUDENTS
Remain in the area until the "All Clear" is indicated

ADULTS
Close and lock door
Business as usual
Account for students and adults



SECURE! Get inside. Lock outside doors.

STUDENTS
Return inside
Business as usual
Monitored entry or controlled release of students as information increases

ADULTS
Bring everyone indoors
Lock outside doors
Increase situational awareness
Business as usual
Account for students and adults



LOCKDOWN! Locks, lights, out of sight.

STUDENTS
Move away from sight
Maintain silence
Do not open the door

ADULTS
Lock interior doors
Turn out the lights
Move away from sight
Do not open the door
Maintain silence
Account for students and adults
Prepare to evade or defend



EVACUATE! (A location may be specified)

STUDENTS
Evacuate to specified location
Bring your phone
Instructions may be provided about retaining or leaving belongings

ADULTS
Lead evacuation to specified location
Account for students and adults
Notify if missing, extra or injured students or adults



SHELTER! Hazard and safety strategy.

STUDENTS

Hazard	Safety Strategy
Tornado	Evacuate to shelter area
Hazmat	Seal the room
Earthquake	Drop, cover and hold
Tsunami	Get to high ground

ADULTS
Lead safety strategy
Account for students and adults

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K12 2021 STANDARD RESPONSE PROTOCOL

Standard Reunification Method (SRM):

I. Purpose

One critical aspect of crisis response is accountable reunification of students with their parents or guardians in the event of a school crisis or emergency. The Standard Reunification Method provides school and district safety teams with proven methods for planning, practicing and achieving a successful reunification.

Crisis recovery starts with the crisis, not after. Without a plan to reunite students and parents, more than just the mental health demands which accompany a crisis are ignored; the responsibility of the school and district in maintaining the chain of custody for every student can be lost. No school is immune to emergencies; fires, floods, tornadoes, blizzards, power outages, bomb threats, acts of violence -- this is just a short list of events that could initiate a release and reunification for a school or district.

II. Scope

Circumstances may occur at the school that require parents to pick up their students in a formalized, controlled release. This process is called a Reunification and may be necessary due to weather, a power outage, hazmat or if a crisis occurs at the school. The Standard Reunification Method is a protocol that makes this process more predictable and less chaotic for all involved. Because a reunification is not a typical end of school day event, a reunification may occur at a different location than the school a student attends. If this location is another school, then those students may be subject to a controlled release also.

A predetermined, practiced reunification method ensures the reunification process will not further complicate what is probably already a chaotic, anxiety-filled scene. In fact, putting an orderly reunification plan into action will help defuse the emotion building at the site.

A reunification typically occurs because of a crisis or emergency. Consequently, not just students and parents are trying to function at extraordinary stress levels; staff, their families and other first responders also feel the strain. By having a defined process with signage, cards, branding, procedures and protocols, the school presents an organized, calm face to all involved. Fear or uncertainty often results from the unknown. By adopting, communicating and practicing a “known” procedure, the school removes some of that uncertainty.

SRM Operations Guide can be found at: https://iloveuguys.org/The-Standard-Reunification-Method.html

The SRM Process in a Nutshell

The materials provide the fundamentals for a comprehensive district plan. The beauty of the Standard Reunification Method is its simplicity in the following steps:

- Establish a parent check-in location.

- Deliver the students to the student staging area, beyond the field of vision of parents/guardians.
- Once students are on site, notify parents of location.
- “Greeters” direct parents/guardians to the parent check-in location and help them understand the process.
- Parents/guardians complete Reunification Cards.
- Procedure allows parents/guardians to self-sort during check in, streamlining the process.
- The “Reunifier” recovers students from the student staging area and delivers them to the parent.
- Controlled lines of sight allow for an orderly flow, and issues can be handled with diminished drama or anxiety.
- Medical, notification, or investigative contingencies are anticipated.
- Pedestrian “flows” are created so lines don’t cross.
- When it’s all said and done, successful reunification is about managing the student and parent experience.

The Reunification Operations Kit (ROK) which are ready made SRM materials can be found at: https://iloveuguys.org/The-Standard-Reunification-Method.html#Download-the-ROK

SRM Staging the

STEP 1
ESTABLISH ONSITE INCIDENT COMMAND
The first step in staging for transport is establishing School Incident Command at the affected school. Integrating with Unified Command should be a priority.



Priorities: Student and staff safety and wellbeing
Student and staff whereabouts and condition
Assemble affected school command staff
Integrate with Unified Command
Joint Information Center established

Objectives: Safe transport of students and staff to reunification site

Strategy: The Standard Reunification Method

Tactics: Will be determined by the environment

STEP 2
CLASSROOM EVACUATION
Classrooms are individually evacuated to the Secure Assembly Area. During a Police Led Evacuation, students and staff will be asked to keep their hands visible.



If it is a Police Led Evacuation after a Lockdown, each room will be cleared by Law Enforcement personnel. This process may take up to several hours. Teacher should take attendance in the classroom, prior to evacuation.

STUDENTS WITH DISABILITIES
The Individuals with Disabilities Act mandates additional supports for students with special education needs in a school setting. These supports would also function to provide supervision and assistance to students with disabilities during emergency situations.



SRM Actions and

COMMUNITY ACTION
PARENTS WILL BEGIN TO ARRIVE
Parents will be arriving at the impacted school. Often with a Lockdown event, adjoining schools will go into Lockout. Parents may be arriving at those schools as well.



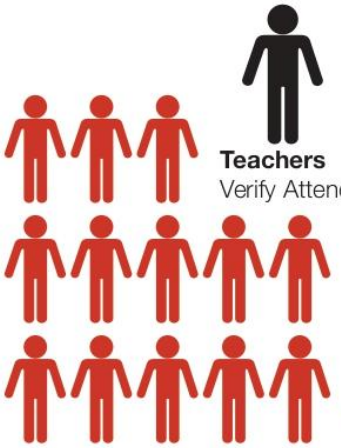
REUNIFICATION SITE
MOBILIZE REUNIFICATION TEAM
Contacting the Superintendent and determining the Reunification Site are among the first actions taken. If the site is another school, early release may be necessary.



School for Transport

STEP 3
SECURE ASSEMBLY AREA

At the Secure Assembly Area it is preferable that teachers stay with their students. If some teachers are unable to be at the Secure Assembly Area, doubling up classes with "Partner" teachers is appropriate.



Teachers
Verify Attendance



Accountant
Begins master roster verification



Law Enforcement
May search students and staff at the assembly area

STEP 4
STUDENT AND STAFF TRANSPORT

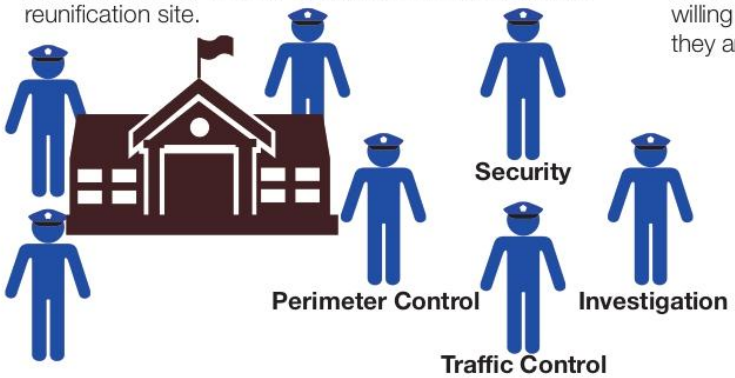
Students and staff board the bus and are transported to the Reunification Site. Buses having audio video systems can be utilized for further accountability by having students face the camera and state their name.



Considerations

LAW ENFORCEMENT
SUPPORT AND INVESTIGATIONS

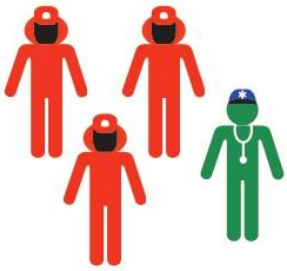
Regardless of criminal activity, law enforcement support will be necessary at both the impacted school and the reunification site.



FIRE AND EMS
CASUALTY CARE

If necessary, Fire and EMS will establish Casualty Collection, Triage and Transport areas. Many fire departments are also willing to assist in the transport and reunification process, if they are not actively responding to crisis.





Continuity of Operations Plan

I. PURPOSE

The purpose of these Continuity of Operations Plan (COOP) is to ensure that there are procedures in place to maintain or rapidly resume essential operations within the school after an incident that results in disruption of normal activities or services to the school. Failure to maintain these critical services would significantly affect the education and/or service mission of the school in an adverse way.
Continuity of operations planning is required by Nebraska State Statute 79-2,144.

II. SCOPE

It is the responsibility of LDNE School officials to protect students and staff from incidents and restore critical operations as soon as it is safe to do so. This responsibility involves identifying hazards, threats, and incidents, and preparing for and responding to incidents, and managing the recovery. These COOP procedures are written to address these responsibilities before, during, and after times of routine work schedules. They apply to LDNE School, 400 S. 5th Street, Lyons, NE 68038.

III. RESPONSIBILITIES

The COOP plan outlines actions needed to maintain and/or rapidly resume essential academic, business, and physical services after an incident. LDNE School relies on strong internal and external communication systems and partnerships with contractors and organizations to quickly recover following an incident.

The delegation of authority and management responsibilities in event of an incident follows the hierarchy outlined in previous sections. Designated school staff/faculty COOP plan personnel, in conjunction with the principal, will perform the essential functions listed below.

Essential Functions Performed by COOP Plan Personnel	
Person Responsible	**Actions**
Superintendent/ Principal	• Determine when to close schools, and/or send students/staff to alternate locations. • Disseminate information internally to students and staff. • Communicate with parents, media, and the larger school community. • Identify a line of succession, including who is responsible for restoring which business functions for schools/districts.
Primary Person: Lindsey Beaudette	Phone/Email: lbeaudette@ldne.org, 712-899-4129
Alternate: Brenda Totten	Phone/Email: btotten@ldne.org, 402-720-2129
Second Alternate: Weston Swanson	Phone/Email: wswanson@ldne.org, 712-212-1300
Crisis/Safety/Security Teams	• Ensure systems are in place for rapid contract execution after an incident. • Identify relocation areas for classrooms and administrative operations. • Create a system for registering students. (out of district or into alternative schools)

	• Brief and train staff regarding their additional responsibilities. • Secure and provide needed personnel, equipment and supplies, facilities, resources, and services required for continued operations. • Identify strategies to continue teaching. (e.g., using the Internet, providing tutors for homebound students, rearranging tests) • Reevaluate the curriculum.
Primary Person: Katie Mace	Phone/Email: kmace@ldne.org, 402-659-5518
Alternate: Melissa Brokaw	Phone/Email: mbrokaw@ldne.org, 402-580-0928
Second Alternate: Kevin Anderson	Phone/Email: kanderson@ldne.org, 402-870-1487
Custodians/ Maintenance Personnel	• Work with local government officials to determine when it is safe for students and staff to return to the school buildings and grounds. • Manage the restoration of school buildings and grounds. (e.g., debris removal, repairing, repainting, and/or re-landscaping)
Primary Person: David Rief	Phone/Email: drief@ldne.org, 402-870-0257
Alternate: Jeff Clark	Phone/Email: jclark@ldne.org, 402-870-0840
Second Alternate: Janelle Collins	Phone/Email: jcollins@ldne.org, 402-620-8171
School Secretary/ Office Staff	• Maintain inventory. • Maintain essential records (and copies of records) including the school's insurance policy. • Ensure redundancy of records is kept at a different physical location. • Secure classroom equipment, books, and materials in advance. • Restore administrative and recordkeeping functions such as payroll, accounting, and personnel records. • Retrieve, collect, and maintain personnel data. • Provide accounts payable and cash management services.
Primary Person: Mariah Totten	Phone/Email: mtotten@ldne.org, 402-922-1567
Alternate: Julie Brehmer	Phone/Email: jbrehmer@ldne.org, 402-404-0807
Second Alternate: Heather Laurtisen	Phone/Email: hlauritsen@ldne.org, 402-870-2007
Counselors, Social Workers, Psychologists	• Ensure all students have electronic access and equipment. • Establish academic and support services for students and staff/faculty. • Implement additional response and recovery activities according to established protocols. • Maintain continual contact with families and students.
Primary Person: Katie Mace	Phone/Email: kmace@ldne.org, 402-659-5518
Alternate: Melissa Brokaw	Phone/Email: mbrokaw@ldne.org, 402-580-2527
Second Alternate: Megan Unwin	Phone/Email: munwin@esu2.org
School Nurses/Health Assistants	• Assist families with medical questions and concerns. • Connect families/students with medical services.
Primary Person: Amber Bacon	Phone/Email: abacon@ldne.org, 402-372-6421
Alternate: Julie Brehmer	Phone/Email: jbrehmer@ldne.org, 402-404-0807
Second Alternate: Heather Lauritsen	Phone/Email: hlauritsen@ldne.org, 402-870-2007

Food Service /Cafeteria Workers	• Determine how food services will resume. • Establish food security for any student.
Primary Person: Brandi Anderson	Phone/Email: banderson@ldne.org, 402-380-6735
Alternate: Jodee Jameson	Phone/Email: jjameson@ldne.org, 402-237-4542
Second Alternate:	Phone/Email:
Teachers	• Develop Continuity of Learning Plan for students. • Alternative Education (web-based, electronic) (I.T.) • Provide educational feedback on completed student work. • Maintain continual contact with families and students. • Continue the learning environment as best possible. • Communicate with counselors any concerns on the well-being of students.
Primary Person: Rachel Dolezal	Phone/Email: Rdolezal@ldne.org, 402-380-2427
Alternate: Kendra Boden	Phone/Email: kboden@ldne.org, 402-870-0928
Second Alternate: Paul Timm	Phone/Email: ptimm@ldne.org, 402-870-1338
Transportation	• Assist in the distribution of food/lunches. • Assist in transportation of people as needed.
Primary Person: Mark Scherinkau	Phone/Email: mschernikau@ldne.org,402-380-6215
Alternate: Darrel Roddy	Phone/Email: droddy@ldne.org, 402-687-0049
Second Alternate: Michele Richards	Phone/Email: mrichards@ldne.org, 402-307-0050
Emergency Management	• Assist the school with any needs. (i.e., state or federal agencies) • Coordinate using NIMS and ICS. • Coordinate personnel to assist in setting up structure.
Primary Person: Jason Redding-Geu	Phone/Email: em@burtcountyne.gov, 402-374-2924
Alternate:	Phone/Email:
Second Alternate:	Phone/Email:
Law Enforcement	• Maintain the security of off-site location. • Set up traffic flow at an off-site location. • Provide traffic control at the off-site location.
Primary Person: Josh Svendsen	Phone/Email: 402-380-1902
Alternate: Bryce Olsen	Phone/Email: 402-380-3521
Second Alternate:	Phone/Email:
Parents	• Support the educational Continuity of Learning Plan provided by schools. • Provide an environment at home conducive to learning. • Provide support and encouragement to children for their continued learning. • Procure food security if needed.
Students	• Follow the educational Continuity of Learning Plan provided by the school. • Maintain communication with teacher(s).

Others (Specific)	
Primary Person:	Phone/Email:
Alternate:	Phone/Email:
Second Alternate:	Phone/Email:

Order of Succession

Orders of Succession				
Conditions for Succession	**Key position holder(s) are unable to execute their duties for an extended period.**			
Method of Notification	*Phone Call, Text or Email*			
Succession by Position	Key Position Title	Primary Succession Title	Secondary Succession Title	Time/Geographical/ Organizational Limitations
	Superintendent	Principal	Counselors	
	Principal	Counselors	Safety/Security Team	
	Counselors	Safety/Security Team	Teachers	
Succession Revision Procedures/ Date Completed	*This plan will be reviewed annually.*			

Delegation of Authority

Delegation of Authority			
Delegated Authorities	**Position**	**Authority**	
	Superintendent	To Principals	
	Principals	To Safety/Security Team, Counselors, Local PD, Teachers	
Limitations	None		

A. Activation and Relocation

The principal will determine when to activate and implement the COOP procedures and make the decision to relocate to the alternate site. Authority for activation may be delegated. The activation may occur with or without warning. The principal or designee (with delegated authority) will activate the COOP procedures

whenever it is determined the school is not suitable for safe occupancy or functional operation. The principal will also notify the district office and provide contact information for the relocation.

B. Alert, Notification, and Implementation Process

Each School Safety Team member has access to our E3 communication device and all employees of LDNE can be notified of COOP procedures activation and provide situation information, as available. Parents/guardians/students will be alerted and notified using the automated notification system as important information becomes available.

In the table below, identify the primary communication resources and alternates that would be used if necessary. Identify whether the alternate communications are internal or external, what data or services can be accessed, and indicate if they are redundant.

Alternative Communications				
Device type/name	**Internal Capability (Y/N)**	**External Capability (Y/N)**	**Data/System/Services that can be accessed**	**Redundant (Y/N)**
E3	Y	Y	Safety App for all Staff, Police, Emergency Management	
Thrillshare	Y	Y	Can be sent to everyone or select groups	Y
Email	Y	Y	Can be sent to everyone or select groups	
Meetings	Y	N	As necessary, sensitive information	

C. Relocation Sites

Relocation sites have been identified as locations to establish management and to implement essential functions if warranted by an incident. Each school site will have more than one potential relocation site, in different wind directions from the incident site. One site can be accessed by walking and other site(s) by transportation services. The first site is the Lyons Community Center on main street and the 2nd site is Oakland-Craig Community School Building.

D. Alternate Facilities and Strategy

For estimated short-term (2 to 14 days) payroll and personnel actions, the alternative facility will be the Lyons Community Center. For a longer term arrangement, schools in the immediate vicinity of Lyons-Decatur would be utilized if possible. Contingent alternative facilities are listed below:

Facility/Site Name	Alternate Sites Name/Location	Alternate Site Contact Information	Existing or Prepositioned Assets & Capabilities at Alternate Facility	Additional Resources Needed at Alternate Facility
Lyons Community Center	Main Street, Lyons, NE		Office space, restrooms, wifi, kitchen	Public location
OC Community Schools	Oakland, NE		School – same facilities as here	

Interoperable Communications/Backup Sites

As noted above, the Lyons Community Center will be used as a temporary alternative site for short-term disruptions involving payroll and personnel actions.

With a longer term and/or more comprehensive incapacity of the building, Oakland-Craig Community Schools is the first option for relocation. Currently the lines and services for telephones and computers at LDNE are maintained, protected, and backed up offsite by the ESU.

Vital Records and Retention File

Vital records are archived and/or retained on backup data systems stored off site at the ESU.

Vital Records: Emergency Operations Records		
Vital Record Name/Database	**Location**	**Back-up/Alternate Record Location**
Staff Contact List	ESU 2 in Fremont	Fremont, NE
Personnel Records	NDE, ESU2 Grows, Google	Online
Payroll Records	Harris Solutions	Online
Contracts	Sparq	Online
Student Info	PowerSchool	Online

Human Capital Management

Employees responsible for essential functions are cross-trained. Identified special needs employees are provided Americans with Disabilities Act (ADA) accommodation and guidance in their responsibilities as well as the assistance that may be provided by coworkers in event of an incident. A coworker may assist the individual, in the appropriate capacity, to an area of safety. All personnel are also encouraged to plan for their families' well-being before a disaster strikes.

Below, indicate how your school plans to manage human capital while the COOP is activated

Notifying Staff about their role during an emergency

- Using the E3 App to communicate initially
- Using Email and Text via our automated system with groups available

Notifying Students and Parents/Guardians about the Continuity of Instruction

- Using our automated system to communicate via phone, text, email and LDNE app notifications.

Provisions and accommodations for students who have IEPs

- Using our automated system to communicate via phone, text, email and LDNE app notifications to specialized groups.

Provisions and accommodations for eligible students to continue receiving medical and food service

- Using our automated system to communicate via phone, text, email and LDNE app notifications to specialized groups.

COOP training plan for staff

- During scheduled PD time

Plan for Devolution

Devolution is the process of transferring operational control of one or more essential functions to a predetermined responsible party or parties. The possibility for hazards, threats, and incidents are constant. Any of these could occur at different times, have variable durations, and may differ in the severity; therefore, full or partial devolution of essential functions may be necessary to continue essential functions and services. The District has established plans and procedures for devolution, which identifies how it will transfer operations, if any of these hazards, threats, or incidents renders leadership and essential staff incapable or unavailable, as determined by the Board of Education.

Who has the authority to order devolution and under what conditions?

- Superintendent has the authority when school essential functions “fail to operate”.
- The board of education has authority when the Superintendent is unable.

What are the triggers to activate devolution? (What are the “fail to operate” triggers?

- Anything deemed necessary by the Superintendent/Board of Education.

Reconstitution

In most instances of COOP procedures implementation, reconstitution will be a reverse execution of those duties and procedures listed above, including:

- Inform staff that the threat, hazard, or incident no longer exists, and provide instructions for the resumption of normal operations.
- Supervise an orderly return to the school building.
- Conduct an after-action review of COOP operations and effectiveness of plans and procedures.

Reconstitution Responsibilities			
Phase	**Duties**	**Primary Responsible**	**Alternate Responsible**
Relocation from alternate facility to primary (or replacement) facility	Internal alert and notification	Superintendent	Principal
	External alert and notification	Superintendent	Principal
	Transfer equipment, vital records, data	Head of Maintenance	Business Manager
	Transfer communications	Technology Coordinator	Asst. Tech Coordinator
	Deployment and departure from alternate facility	Department Leads	Teachers
	Transition to primary operations	Teachers	All Staff
	Set up at primary or replacement site	Teachers	All Staff
Operations	Execution of essential functions	Superintendent	Principal
	Execution of non-essential functions	Principals	Teachers

	Establishment of communications	Principals	Teachers
	Procurement of equipment and supplies	Principals	Teachers
	Conduct a review of COOP execution and effectiveness (After Action Report)	Superintendent	Principals

Plan Maintenance, Testing, Training, Exercising

In the table below, identify the primary and alternate persons responsible for carrying out COOP maintenance activities, and the date they were completed.

COOP Maintenance			
	Person Responsible		
Activity	**Primary**	**Alternate**	**Completion**
Schedule COOP maintenance meeting	Superintendent	Safety/Security Team	
Review list of essential functions	Superintendent	Safety/Security Team	
Identify essential employees and confirm their availability	Superintendent	Safety/Security Team	
Update contact information, emergency call roster, and checklists	Business Manager	Office Secretary	
Establish assistance/ cooperative agreements with suppliers and vendors	Superintendent	Principals	
Identify computer network interdependencies (such as servers connected to the district network)	Technology Coordinator	Asst. Tech Coordinator	
Notify/Follow-up with facilities management regarding any repairs or maintenance to buildings	Superintendent/Head of Maintenance	Principals/Staff	
Other:			
Other:			
Other:			

Appendix M1 is a COOP Example and Appendix M2 is a COOP form (Fillable).

RECOVERY: psychological healing procedures/psychological first aid for schools (pfa-s)

I. PURPOSE

These procedures have been developed to provide emotional support to students/staff impacted by trauma at school or in the community.

Psychological First Aid for Schools (PFA-S) is an evidence-informed intervention model to assist students, families, school personnel, and school partners in the immediate aftermath of an emergency. PFA-S is designed to reduce the initial distress caused by emergencies, and to foster short- and long-term adaptive functioning and coping. The principles and techniques of PFA-S meet five basic standards. They are:

1. Consistent with research evidence on risk and resilience following trauma.
2. Respectful of and consistent with the school administration of the academic setting, school culture, and the behavior (code of conduct) of students.
3. Applicable and practical in field settings.
4. Appropriate for developmental levels across the lifespan.
5. Delivered in a culturally informed and flexible manner.

PFA-S assumes that students and staff members may experience a broad range of early reactions (e.g., physical, cognitive, psychological, behavioral, spiritual) following an emergency. Some of these reactions can cause distress that interferes with adaptive coping, but support from informed, compassionate, and caring professionals can help students and staff members recover from these reactions. PFA-S has the potential to prevent the development of severe mental health problems or long-term difficulties in recovery by identifying individuals who may need additional services and linking them to such services as needed.

Following a traumatic event or incident, the following outcomes should be possible through the implementation to assist students, staff, and their families in the healing process.

- To establish a positive connection with students and staff members in a non-intrusive, compassionate manner.
- To enhance immediate and ongoing safety and provide physical and emotional comfort.
- To calm and orient emotionally overwhelmed or distraught students and staff.
- To help students and staff members identify their immediate needs and concerns.
- To offer practical assistance and information to help students and staff members address their immediate needs and concerns.
- To connect students and staff members as soon as possible to social support networks, including family members, friends, coaches, and other school or community groups.
- To empower students, staff, and families to take an active role in their recovery, by acknowledging their coping efforts and strengths, and supporting adaptive coping.

- To make clear your availability and (when appropriate) link the student and staff to other relevant school or community resources such as school counseling services, peer support programs, after-school activities, tutoring, primary care physicians, local recovery systems, mental health services, employee assistance programs, public-sector services, and other relief organizations.

Whether conducting school vulnerability assessments or adopting an intervention such as PFA-S, schools organize safety initiatives based on the four-part emergency management cycle. The four-part emergency management cycle includes:

A. Prevention phase

Schools both assess and address building security, the safety and integrity of facilities, the culture/ climate of schools, and the need for secondary prevention mental health programs.

B. Preparedness phase

Schools facilitate a rapid, coordinated, and effective response in the event of an actual emergency by taking the following steps:

- Refining emergency management plans and emergency procedures in collaboration with key members of the emergency response community. (fire and police departments, disaster services, and public health)
- Periodically reviewing and reinforcing emergency plans and procedures with staff.
- Defining building-level and district-level Incident Command System (ICS) structures.
- Implementing staff training on various topics, including parent-student reunification and PFA-S.
- Conducting emergency simulations in collaboration with outside agencies.
- Developing and regularly updating a list of providers trained in PFA-S.

C. Response phase

Action is taken to effectively contain and resolve an emergency and to decrease the potential for such an emergency to escalate. During this phase, the school executes the emergency operations plan and initiates preliminary activation of the PFA-S team(s). Although the response phase may have a clear ending point for emergency response agencies, the transition into the fourth phase, recovery, may be less distinct.

D. Recovery phase

Steps are taken to assist students, staff, and their families in the recovery process and to restore educational operations in schools. This phase involves conducting damage assessments and making repairs, implementing business continuity plans, and addressing grief and stress reactions. The very early stages of the recovery phase can occur during the THI, or hours or days after an emergency, and are the most appropriate time to deliver PFA-S. Depending on the nature of the incident, recovery may be a long-term process. PFA-S is an acute intervention; for information about longer-term interventions appropriate for students and families who have lingering or severe symptoms, go to www.NCTSN.org for a review of evidence-based interventions and treatments.

II. SCOPE

PFA-S is most effective immediately during and following the incident. This could start while the THI is occurring to days, weeks, months or even years after an event. In some circumstances, assuming the safety of students and staff has been ensured, PFA-S can be initiated while an incident is still occurring, such as in shelter, evacuation, or lockdown situations.

PFA-S is intended for students, school personnel, and their families who have been exposed to a disaster or other emergency. Whether an emergency occurs on school grounds or in the community at large, schools serve as a central location for professionals to assist children, families, school personnel, and school partners.

The following actions provide guidance that staff, students, and other professionals can perform during and after a THI. Mental health professionals available in the school community such as nurses and social workers are highly suggested to participate in the development, implementation, and evaluation of the School EOP as it relates to this system. Additional advice will be sought from outside psychologists and mental health experts.

1. **Contact and Engagement:** Initiate contacts or to respond to contacts by students and staff in a non-intrusive, compassionate, and helpful manner.
2. **Safety and Comfort:** Enhance immediate and ongoing safety and provide physical and emotional comfort.
3. **Stabilization (if needed):** Calm and orient emotionally overwhelmed or disoriented students and staff.
4. **Information Gathering:** Current Needs and Concerns Identify immediate needs and concerns, gather additional information, and tailor PFA-S interventions to meet these needs.
5. **Practical Assistance:** Offer practical help to students and staff in addressing immediate needs and concerns.
6. **Connection with Social Supports:** Help establish brief or ongoing contacts with primary support persons or other sources of support, including family, friends, teachers, and other school and/or community resources.
7. **Information on Coping:** Provide information about stress reactions and coping to reduce distress and promote adaptive functioning.
8. **Linkage with Collaborative Services:** Link students and staff with available services needed at the time or in the future.

These core actions of PFA-S constitute the basic objectives of providing early assistance during a THI, or hours, days, weeks, months, or years following an event. Be flexible and base the amount of time you spend on each core action on the person's specific needs and concerns.

III. RESPONSIBILITIES

To implement the recovery of psychological healing procedures:

- All staff will undergo training to learn how to recognize signs of trauma.
- Members of the PFA-S Team will undergo in-depth training to learn how to assist in managing trauma.
- Parents and guardians will be offered tips on how to recognize signs of trauma.

IV. SPECIALIZED PROCEDURES

The following procedure will be implemented by staff/faculty when directed by the principal or when deemed appropriate by the situation.

Immediately Following a Serious Injury or Death and/or Major Incident:

- Convene a staff meeting immediately to discuss how the situation is being handled and to discuss what resources are available to staff, students, and families. (refer to the communication procedures in the basic plan)
- Set up support rooms. (include PFA-S Team and outside mental health professionals to assist)
- Provide a script for teachers to read about the incident for all students. Avoid specific details of the incident, just basic facts. Any students who are excessively distraught should be referred to the PFA-S Team.

Hospital/Funeral Arrangements:

- Provide staff with information regarding visitation and/or funeral arrangements (time, location, customs) when available.
- Encourage staff and students to attend the funeral to provide support for the family and bring closure to the incident.
- Designate staff person(s) to visit the hospital and/or attend the funeral to represent the school.

Post-Incident Procedures:

- Allow for changes in normal routines or schedule to address injury or death; however, recommend students and staff return to their normal routine as soon as possible after the funeral.
- Follow up with students and staff who receive counseling and refer them to outside mental health professionals as needed.

Hazard- and Threat - Specific Systems:

Refer to the following Appendices:

Appendix N1: Threats/Hazards List
Appendix N2: Risk Assessment Worksheet
Appendix N3: Examples of Threats/Hazards in SRP Areas
Appendix N4: Sample Goals/Objectives and Action Plans
Appendix N5: Goals/Objectives and Action Plans (Fillable)

Glossary of Terms

Command Staff: A group of incident personnel that the Incident Commander or Unified Command assigns to support the command function at an Incident Command Post (ICP). Command staff often include a Public Information Officer (PIO), a Safety Officer, and a Liaison Officer, who have assistants as necessary. Additional positions may be needed, depending on the incident.

COOP: The purpose of Continuity of Operations (COOP) procedures is to ensure that there are procedures in place to maintain or rapidly resume essential operations within the school after an incident that results in disruption of normal activities or services to the school. Essential functions include business services (payroll and purchasing), communication (internal and external), computer and systems support, facilities maintenance, safety and security, and continuity of teaching and learning.

Drill: A coordinated, supervised activity usually employed to validate a specific operation or function in a single agency or organization. Drills are commonly used to provide training on new equipment, develop or validate new policies or procedures, or practice and maintain current skills. During drills, school personnel and community partners (i.e., first responders, local emergency management staff) use the actual school grounds and buildings to practice responding to a scenario.

Emergency Operations Center (EOC): An EOC is a facility from which staff provide information management, resource allocation and tracking, and/or advanced planning support to personnel on scene or at other EOCs (e.g., a state center supporting a local center).

Emergency Operations Plan (EOP): (formerly called Safety Plan) A comprehensive plan for addressing prevention, preparedness, response, and recovery minimizing the impact of any hazard, threat or incident to the safety and security of students, staff, visitors, school building(s), and property.

Exercise: An instrument to train for, assess, practice, and improve performance in prevention, protection, response, and recovery capabilities in a risk-free environment. Exercises can be used for testing and validating policies, plans, procedures, training, equipment, and interagency agreements; clarifying and training personnel in roles and responsibilities; improving interagency coordination and communications; improving individual performance; identifying gaps in resources; and identifying opportunities for improvement.

Evacuate: is always followed by a location and is used to move students and staff from one location to a different location in or out of the building. (Threat is inside)

Hazards: Hazards include situations to harm students, personnel, and/or facilities. Hazards usually include those things that we cannot control, such as tornadoes, floods, and chemical spills. Hazards may require an interagency response involving law enforcement and/or emergency services depending on the size and scope of the incident.

Hold: means to hold in your classroom or area. Clear the halls. (No threat involved)

Incident: An incident is an occurrence that requires a response to protect life or property. An incident is something that we most likely cannot control, such as car accidents, pandemics, and illness. The superintendent/principal/building administrator shall have the authority to determine when an incident has occurred and to implement the procedures within this EOP.

Incident Command System (ICS): A standardized on-scene emergency management construct specifically designed to provide an integrated organizational structure that reflects the complexity and demands of single or multiple incidents, without being hindered by jurisdictional boundaries. ICS is the combination of facilities, equipment, personnel, procedures, and communications operating within a

common organizational structure, designed to aid in the management of resources during incidents. It is used for all kinds of emergencies and is applicable to small as well as large and complex incidents. ICS is used by various jurisdictions and functional agencies, both public and private, to organize field-level incident management operations.

Incident Management: The broad spectrum of activities and organizations providing effective and efficient operations, coordination, and support applied at all levels of government, utilizing both governmental and nongovernmental resources to plan for, respond to, and recover from an incident, regardless of cause, size, or complexity.

Local Emergency Operations Plan (LEOP): The School EOP has been developed to fit into the larger local county or local EOP in the case of a large-scale incident. Staff members that maintain and exercise the plan are in frequent contact with the County/City Emergency Manager and the County/City Emergency Management Department.

Lockdown: is followed by "Locks, Lights, Out of Sight" and is the protocol used to secure individual rooms and keep students quiet and in place. (Threat is close to or in the building)

Memorandum of Understanding (MOU) Agreement: A written or oral agreement between and among agencies/organizations and/or jurisdictions that provides a mechanism to quickly obtain assistance in the form of personnel, equipment, materials, and other associated services. The primary objective is to facilitate the rapid, short-term deployment of support prior to, during, and/or after an incident.

National Incident Management System: A set of principles that provides a systematic, proactive approach guiding government agencies at all levels, nongovernmental organizations, and the private sector to work seamlessly to prevent, protect against, respond to, recover from, and mitigate the effects of incidents, regardless of cause, size, location, or complexity, in order to reduce the loss of life or property and harm to the environment.

Prevention: The capabilities necessary to avoid, prevent, or stop a threatened or actual act of terrorism. For the purposes of the prevention framework called for in PPD-8, the term “prevention” refers to preventing imminent threats.

Psychological First Aid for Schools (PFA-S) Team: The school team that assists in carrying out the PFA-S plan. PFA-Sis an evidence-informed intervention model to assist students, families, school personnel, and school partners in the aftermath of an emergency. PFA-S is designed to reduce the initial distress caused by emergencies, and to foster short- and long-term adaptive functioning and coping.

Public Information: Processes, procedures, and systems for communicating timely, accurate, and accessible information on an incident’s cause, size, and current situation; resources committed; and other matters of general interest to the public, responders, and additional stakeholders (both directly affected and indirectly affected).

Recovery: The capabilities necessary to assist communities affected by an incident to recover effectively.

Response: The capabilities necessary to save lives, protect property and the environment, and meet basic human needs after an incident has occurred.

Risk: The potential for an unwanted outcome resulting from an incident, event, or occurrence, as determined by its likelihood and the associated consequences.

Section Chiefs: The General Staff consists of the Operations, Planning, Logistics, and Finance/ Administration Section Chiefs. These individuals are responsible for the functional aspects of the incident command structure. The Incident Commander or Unified Command activates these section chiefs as needed. These functions default to the Incident Commander or Unified Command until a section chief is assigned. The section chiefs may have one or more deputies as necessary.

Secure is followed by the Directive: "Get Inside. Lock Outside Doors" and is the protocol used to safeguard students and staff within the building. (Threat is outside)

Shelter: Is always followed by a type and a method and is the protocol for group and self-protection. (Threat is outside)

Standard Reunification Method (SRM): Circumstances may occur at the school that require parents to pick up their students in a formalized, controlled release. This process is called a reunification and may be necessary due to weather, a power outage, hazmat or if a crisis occurs at the school. The SRM is a protocol that makes this process more predictable and less chaotic for all involved.

Standard Response Protocol (SRP): The SRP is based on four actions, Lockout, Lockdown, Evacuate, and Shelter. In the event of an emergency, the action and appropriate direction will be called on the PA system. (new version not on website yet).

Tabletop Exercises: Tabletop exercises are small-group discussions that walk through a scenario and the courses of action a school will need to take before, during, and after an emergency to lessen the impact on the school community. This activity helps assess the plan and resources and facilitates an understanding of emergency management and planning concepts.

Threat: Threats include situations to harm students, personnel, and/or facilities. Threats usually include those things that we cannot control, such as active killer, bullying, and suicide. Threats may require an interagency response involving law enforcement and/or emergency services depending on the size and scope of the incident.

Training: Training can give you the skills to properly react to emergency situations so you can better protect yourself and assist others until responders arrive. Training is essential to ensure that everyone knows what to do before, during, and after a Threat, Hazard, or Incident.

List of Appendices

Appendix A: Current Master Schedule

Name	Grade	Room #	Email	Extension #
Alitz, Mason	SPED	131	malitz@ldne.org	306
Alitz, Rachel***	SPED	123	ralitz@ldne.org	102
Andersen, Carrie	6th	139	candersen@ldne.org	205
Anderson, Jill	SPED	130	janderson@ldne.org	207
Anderson, Kevin	Ag	200	kanderson@ldne.org	401
Anderson, Shelby	Math	122	sanderson@ldne.org	304
Barber, Rebecca	Media	126	rbarber@ldne.org	126
Beavers, Alexis	3rd	135	abeavers@ldne.org	203
Birks, Sarah	PS	141	sbirks@ldne.org	103
Boden, Kendra	4th	137	kboden@ldne.org	202
Brokaw, Melissa	SPED	105	mbrokaw@ldne.org	208
Burton, Robin	SS	108	rburton@ldne.org	108
Dmoski, Shannon	Art	202	sdmoski@ldne.org	303
Dolezal, Rachel	Title	132	rdolezal@ldne.org	308
Hegge, Joni	SPED	105	jhegge@ldne.org	208
Hegy, Mickayla	1st	134	mhegy@ldne.org	100
Hosch, Steve	5th	138	shosch@ldne.org	206
James, Adam	SS/AD		ajames@ldne.org	130
Knaak, Bruce	Math	124	bknaak@ldne.org	300
Kwikkel, Emma	K	133	ekwikkel@ldne.org	110
Lierman, Nancy	ELA	109	nlierman@ldne.org	111
Mace, Katie	Couns.	127D	kmace@ldne.org	101
Miller, Ryan	JAG	145	rmiller@ldne.org	301
Moody, Brittney	SPED	144A	bmoody@ldne.org	121

Ronnfeldt, Tina	PS	140	tronnfeldt@ldne.org	105
Schuler, Kipp	Sci.	106	kschuler@ldne.org	106
Schuler, Megan	Music	121	mschuler@ldne.org	120
Seagren, Janelle	Bus.	110	jseagren@ldne.org	122
Shatto, Bren	Eng	111	bshatto@ldne.org	109
Timm, Paul	Sci.	107	ptimm@ldne.org	107
Totten, Seth	PE		stotten@ldne.org	130
Wakeley, Melissa	2nd	136	swakeley@ldne.org	201
Totten, Brenda	Prin.	127B	btotten@ldne.org	210
Swanson, Weston	Prin.	127C	wswanson@ldne.org	209
Beaudette, Lindsey	Supt.	118A	lbeaudette@ldne.org	116

Appendix B: Students/Staff Needing Additional Assistance

STUDENT/STAFF NAME	TRAINED STAFF TO ASSIST	BACK UP STAFF TO ASSIST
Hannah Farrens	Rachel Alitz	Julie Svendsen
Owen Compton	Rachel Alitz	Brandon Smith
Kaylynn Cole	Rachel Alitz	Sherri Whitaker
Garrett Phelps	Rachel Alitz	Chelsey Dunning
Liam Coleman	Rachel Alitz	Lanie Frahm/Alexia Schild
Emma Averitt	Rachel Alitz	Tonya Erickson
Lane Jansen	Rachel Alitz	Christine Blevins/Christina Greve

Appendix C: Map of School Buildings and Grounds

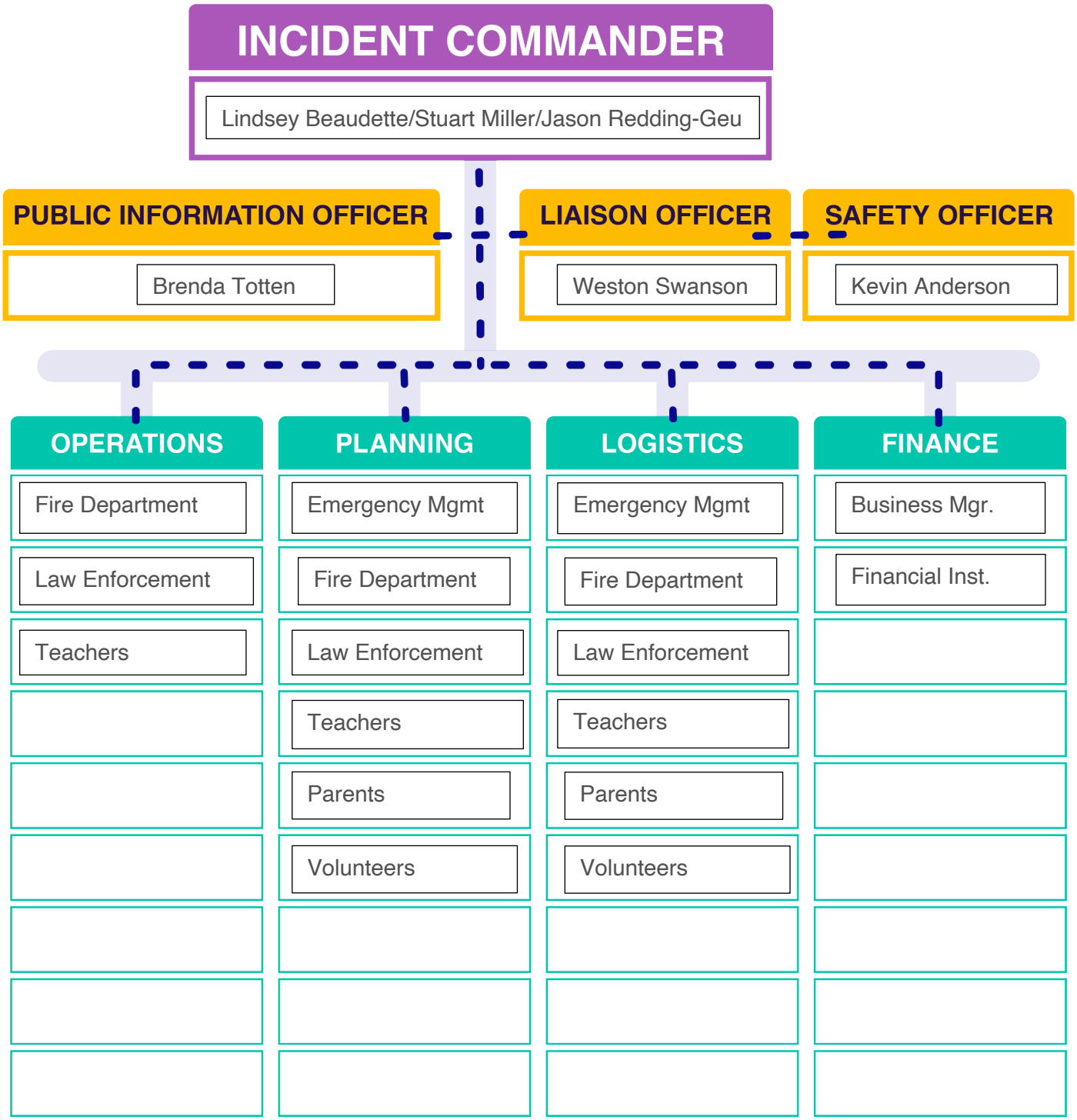


Appendix D: Company/Utilities Name and Phone Number

COMPANY/UTILITIES NAME	COMPANY PHONE NUMBER
City of Lyons	402-687-2485

Appendix E1: ICS Organizational Chart

Below you will see that there is an ICS Organizational Chart that your school should use. When you click on this link, you will be asked if you want to make a copy. This will allow you to make a copy on your Google drive.



Appendix E2: ICS Contact List

TITLE/POSITION	NAME	CELL PHONE NUMBER
SUPERINTENDENT	Lindsey Beaudette	712-899-4129
Superintendent back up	Brenda Totten	402-720-2129
PRINCIPAL	Weston Swanson	712-212-1300
Principal back up	Katie Mace	402-659-5518
PUBLIC INFORMATION OFFICER	Lindsey Beaudette	712-899-4129
PIO back up	Brenda Totten	402-720-2129
LIAISON OFFICER	Weston Swanson	712-212-1300
Liaison Officer back up	Katie Mace	402-659-5518
SAFETY OFFICER	Kevin Anderson	402-870-1487
Safety Officer back up	Melissa Brokaw	402-580-2527
EMERGENCY MANAGER	Jason Redding-Geu	402-374-2924
Emergency Manager back up	Brad Boyum	402-372-6019
LAW ENFORCEMENT	Josh Svendsen	402-380-1902
LAW ENFORCEMENT back up	Bryce Olsen	402-380-3521
FIRE & RESCUE	Stuart Miller	402-870-0071
FIRE & RESCUE back up	Angie Whitley	402-870-1278
OPERATIONS SECTION CHIEF	Weston Swanson	712-212-1300
Operations back up	Katie Mace	402-659-5518
PLANNING SECTION CHIEF	Kevin Anderson	402-870-1487
Planning back up	Melissa Brokaw	402-580-2527
LOGISTICS SECTION CHIEF	Brenda Totten	402-720-2129
Logistics back up	Janelle Seagren	402-380-2495
FINANCE SECTION CHIEF	Mariah Totten	402-922-1567
Finance back up	Beth Doht	402-870-1441

Appendix F: Chronological Log of Activities

Completion Date:	Actions:

Appendix H: Media Templates

The linked document contains several pre-developed messages that spokespeople can use for different events. Spokespeople (Public Information Officer or PIO) should practice delivering the three key messages, then work their way through the supporting points when needed. These messages were developed by Nebraska's Behavioral Health Risk Communication Cadre – professionals with special expertise and knowledge of risk communication and threat assessment from the University of Nebraska Public Policy Center – in partnership with the Nebraska Department of Health and Human Services, Division of Behavioral Health, and the Nebraska Department of Education.

https://www.education.ne.gov/wp-content/uploads/2024/08/Communication-Messages-for-use-during_after-a-Threat-Hazard-or-Incident.pdf

Appendix I: Pre-negotiated Agreements, Contracts, and MOUs

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Appendix J: Recording and Distributing the EOP Plan

TITLE/NAME OF PERSON RECEIVING PLAN	AGENCY	DELIVERY DATE	NUMBER OF COPIES DELIVERED

Appendix K1: Record of Trainings

		Present: ✓		Name:
Date	**Type of Training**	**EMS**	**LE**	**School Admin**

Appendix K2: Schedule/Record of Drills

			Present: ✓		Name:
Schedule	**Date Complete**	**Type of Drill (Evacuate/fire) - Required Varying Scenario Conditions (e.g., blocked entrance)**	**EMS**	**LE**	**School Admin**
Aug	8/14/26				
Aug	8/21/26				
Sept	8/31/26				
Oct	10/9/26				
Nov					
Dec					
Jan					
Feb					
Mar					
Apr					
May					
		Type of Drill (Shelter/Tornado) - Required			
Sept.	9/4/26	Tornado			
Mar					
		Type of Drill (Evacuate/Bus) - Required			
Aug	8/18/26	Bus Evacuation Drill			
Jan					
		Type of Drill (Hold in Classroom) - Encouraged			
Aug	8/26/26				
		Type of Drill (Secure) - Highly Encouraged			
1st Sem	8/26/26				
2nd Sem					
		Type of Drill (Lockdown) - Highly Encouraged			
1st Sem	8/26/26				
2nd Sem					
		Type of Drill (Reunification) - Highly Encouraged			
Once	8/26/26				

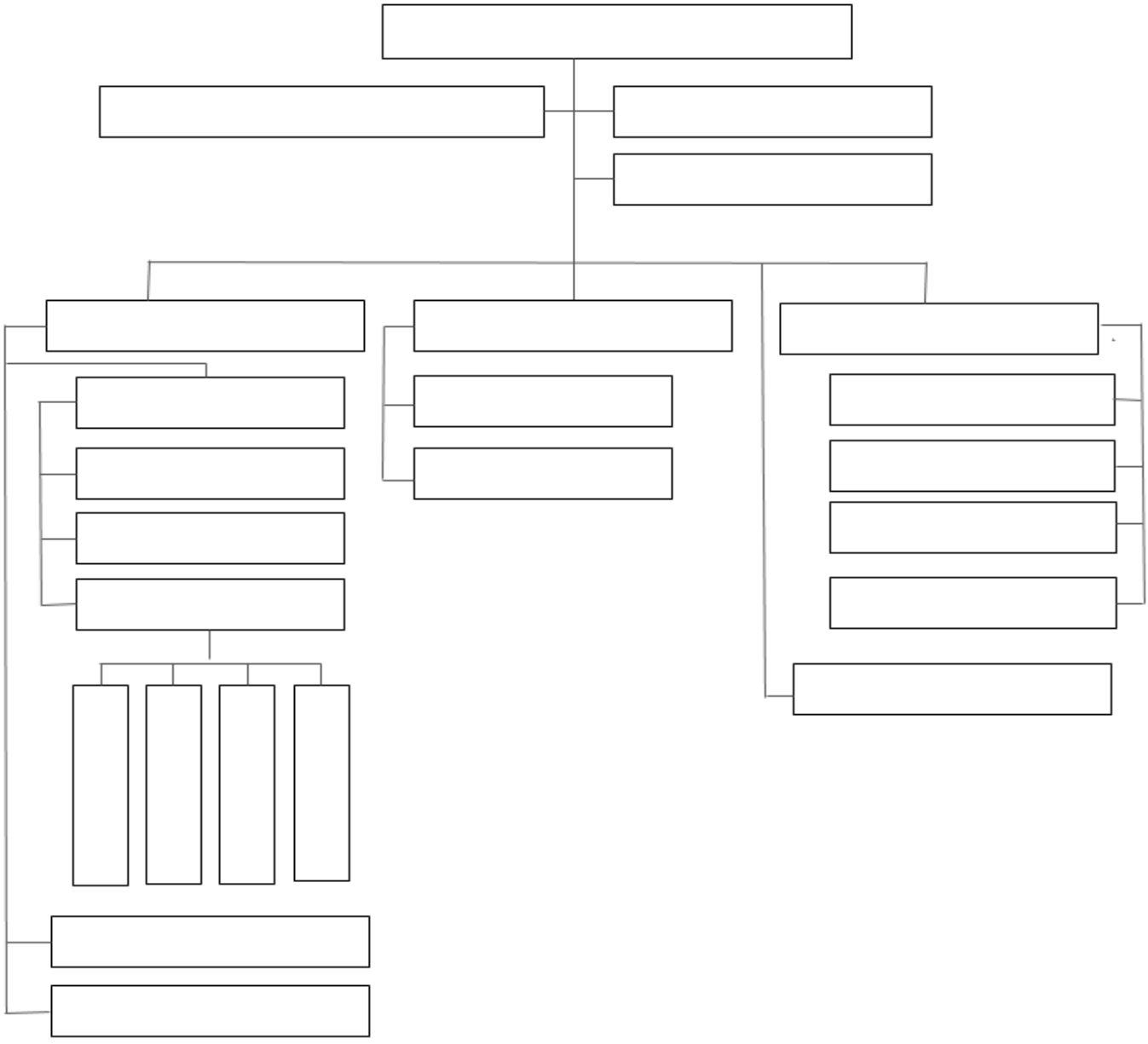
Appendix K3: Record of Exercises

		Present: ✓		Name:
Date	**Type of Exercise**	**EMS**	**LE**	**School Admin**

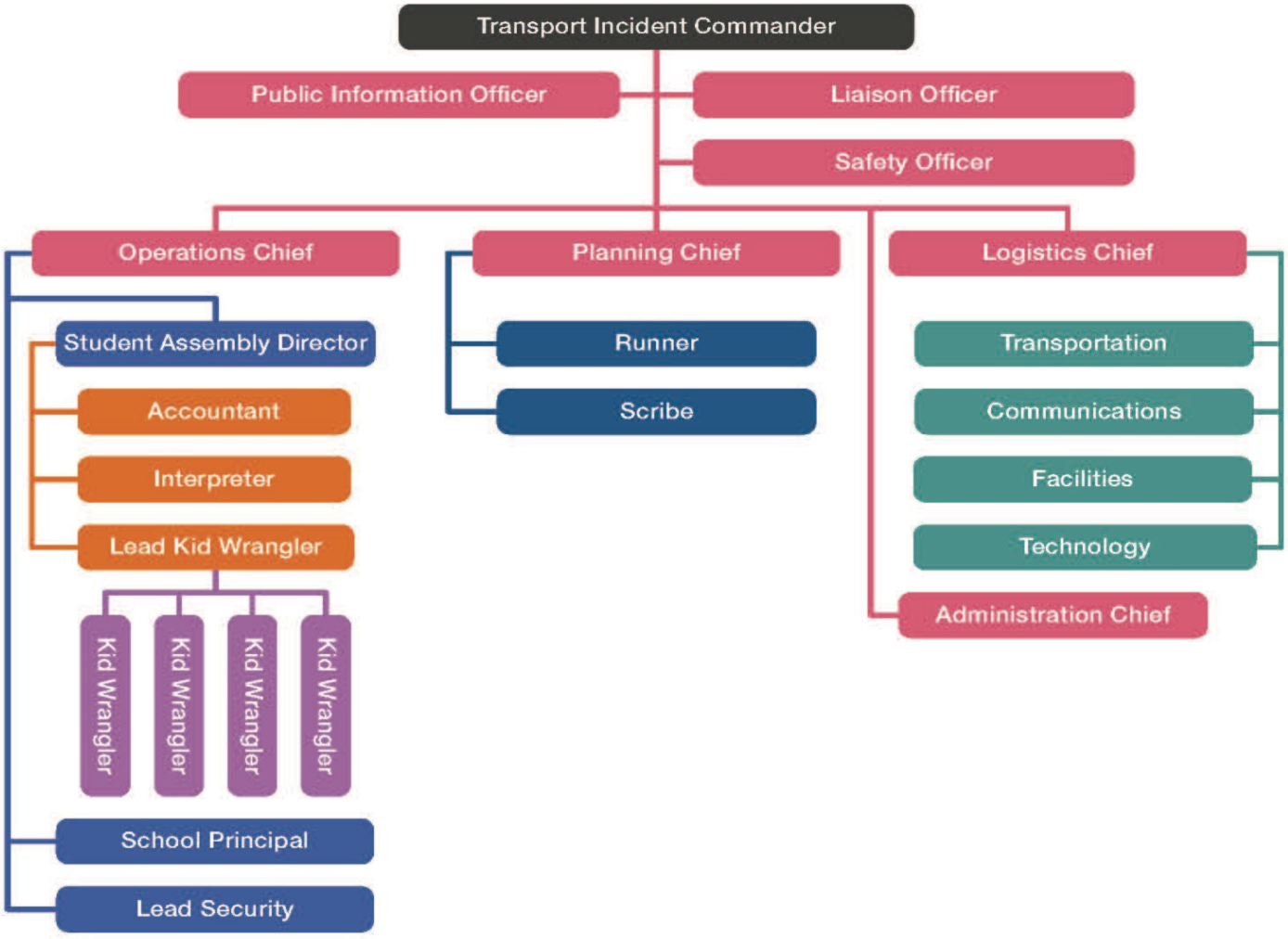
Appendix L1: Transport Organization Chart

(Fillable)

Complete the following Transport Organization Chart for your district. When you click on this link, you will be asked if you want to make a copy. This will allow you to make a copy on your Google drive.



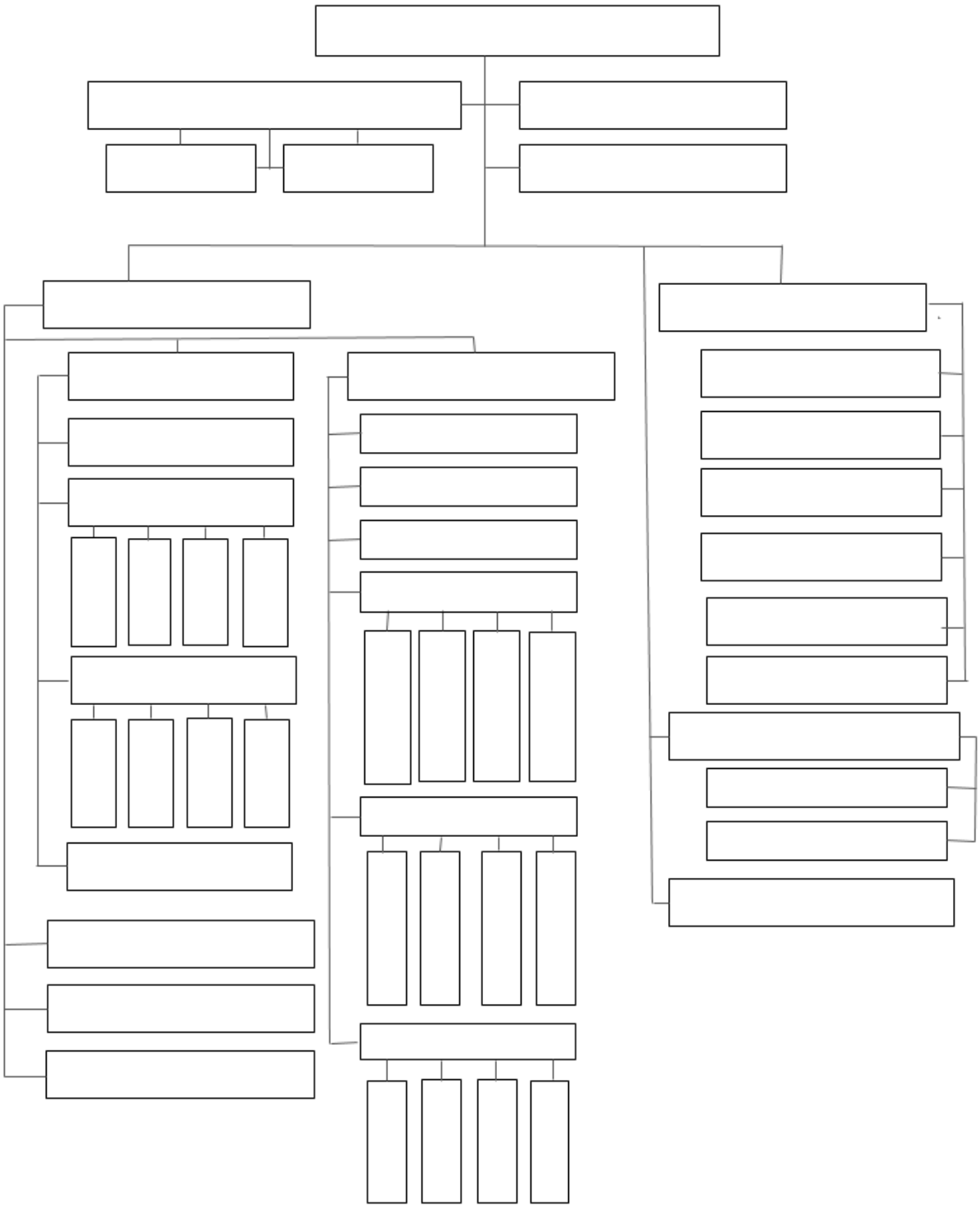
SAMPLE TRANSPORT ORGANIZATION CHART



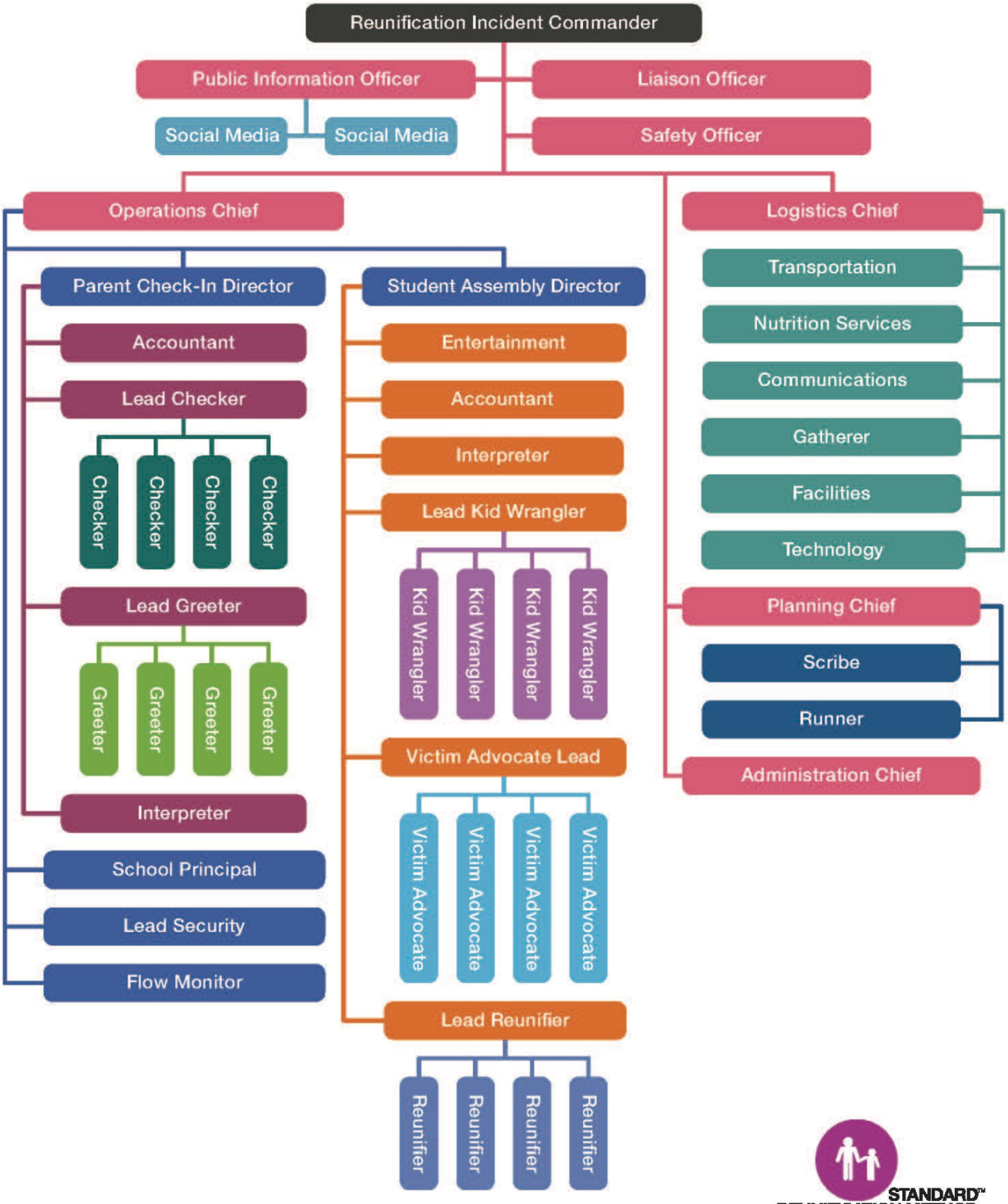
Appendix L2: Offsite Reunification Chart

(Fillable)

When you click on this link, you will be asked if you want to make a copy. This will allow you to make a copy on your Google drive.



SAMPLE OFFSITE REUNIFICATION ORGANIZATION CHART



STANDARD™ REUNIFICATION METHOD

Appendix M1: COOP Example

Continuity of Operations Plan			
GOAL: 1) Ensure that there are procedures in place to maintain or rapidly resume essential operations within the school after an incident that results in disruption of normal activities or services to the school.			
Objectives: 1.1 Define Essential Functions 1.2 Create Orders of Succession 1.3 Create Delegations of Authority 1.4 Identify Facilities and Locations 1.5 Establish Plans for Communications Continuity 1.6 Create a Plan for Assessing Vital Records 1.7 Establish a Plan for Human Capital Management 1.8 Establish Plans for Devolution 1.9 Establish a Plan for Reconstitution			
BEFORE		**DURING**	**AFTER**
Prevention	Preparedness	Response	Recovery
Business Services (payroll, purchasing)			
Human Resources			
Communications			
Technology Support (hardware, systems)			
Facility Maintenance			
Building Safety & Security			
Safety & Well Being of Students			
Continuity of Learning			
Restoration of School Operations			

Appendix M2: COOP Form

(Fillable)

Continuity of Operations Plan			
GOAL: 1) 2) 3)			
Objectives: 1.1 1.2 1.3 2.1 2.2 2.3 3.1 3.2 3.3			
BEFORE		**DURING**	**AFTER**
Prevention	Preparedness	Response	Recovery
Business Services (payroll, purchasing)			
Human Resources			
•	•	•	•
Communications			
Technology Support (hardware, systems)			
Facility Maintenance			
Building Safety & Security			
Safety & Well Being of Students			
•			
Continuity of Learning			
Restoration of School Operations			

Appendix N1: Threats/Hazards List

Protocols Enacted	Threat/Hazard Examples	
	• Explosions • Extreme Temperatures • Social Media Attack • Neighborhood Fire • Wind chill • Avalanches • Pipe Line breaks • Gas/Water breaks • Nuclear Power Plant • Nuclear Explosions • Snow storms • Planned warrant service in area • Political demonstration • Unknown or unauthorized person on grounds	• I.C.E. raids • Gangs • Sex Offender • Kidnapping • Behavioral crisis • Human trafficking • Hostage situation • Domestic violence • Racial matter • Civil unrest/Riot • Fight/assault • Dangerous animal on grounds • Terroristic threat • Thunder/lightning • Criminal activity in area
	• Gangs • Terroristic threats • Behavioral crisis • Pipeline breaks • Gas/water breaks • Homicide • Active killer • Intruder • Mass attack in crowded places in close proximity • Explosions	• Polling/voting places • Parent/custodial issues • Domestic violence • Fight/assault • Bioterrorism • Social media attack • Hostage situation • Riot • Racial matter • Concealed weapons
	• Bomb threat • Earthquake • Tsunamis • Floods • Flood debris flow • Explosion • Dam break	• Snow storms • Nuclear Power Plant • Nuclear explosion • Pipeline break • Gas/water breaks • Hostage situation • Terroristic threat • Chemical spills
	• Hurricanes • Earthquakes • Chemical spills • Nuclear Power Plant	• Nuclear explosion • Tornados • Severe weather
	• Auto/bus crashes • Missing students • Suicide (building or grounds) • Drug dog • Medical emergency • Fight/assault	• Suicide/Drowning • Student/staff death • Domestic violence • Pandemic • Epidemic

Appendix N2: Risk Assessment Worksheet

Threat/Hazard	Probability	Magnitude	Warning	Duration	Risk Priority
	4) Highly likely 3) Likely 2) Possible 1) Unlikely	4) Catastrophic 3) Critical 2) Limited 1) Negligible	4) Minimal 3) 6-12 hours 2) 12-24 hours 1) 24+ hours	4) 12+ hours 3) 6-12 hours 2) 3-6 hours 1) < 3 hours	☐ High ☐ Medium ☐ Low
	4) Highly likely 3) Likely 2) Possible 1) Unlikely	4) Catastrophic 3) Critical 2) Limited 1) Negligible	4) Minimal 3) 6-12 hours 2) 12-24 hours 1) 24+ hours	4) 12+ hours 3) 6-12 hours 2) 3-6 hours 1) < 3 hours	☐ High ☐ Medium ☐ Low
	4) Highly likely 3) Likely 2) Possible 1) Unlikely	) Catastrophic 3) Critical 2) Limited 1) Negligible	4) Minimal 3) 6-12 hours 2) 12-24 hours 1) 24+ hours	4) 12+ hours 3) 6-12 hours 2) 3-6 hours 1) < 3 hours	☐ High ☐ Medium ☐ Low
	4) Highly likely 3) Likely 2) Possible 1) Unlikely	4) Catastrophic 3) Critical 2) Limited 1) Negligible	4) Minimal 3) 6-12 hours 2) 12-24 hours 1) 24+ hours	4) 12+ hours 3) 6-12 hours 2) 3-6 hours 1) < 3 hours	☐ High ☐ Medium ☐ Low
	4) Highly likely 3) Likely 2) Possible 1) Unlikely	) Catastrophic 3) Critical 2) Limited 1) Negligible	4) Minimal 3) 6-12 hours 2) 12-24 hours 1) 24+ hours	4) 12+ hours 3) 6-12 hours 2) 3-6 hours 1) < 3 hours	☐ High ☐ Medium ☐ Low
	4) Highly likely 3) Likely 2) Possible 1) Unlikely	4) Catastrophic 3) Critical 2) Limited 1) Negligible	4) Minimal 3) 6-12 hours 2) 12-24 hours 1) 24+ hours	4) 12+ hours 3) 6-12 hours 2) 3-6 hours 1) < 3 hours	☐ High ☐ Medium ☐ Low
	4) Highly likely 3) Likely 2) Possible 1) Unlikely	4) Catastrophic 3) Critical 2) Limited 1) Negligible	4) Minimal 3) 6-12 hours 2) 12-24 hours 1) 24+ hours	4) 12+ hours 3) 6-12 hours 2) 3-6 hours 1) < 3 hours	☐ High ☐ Medium ☐ Low
	4) Highly likely 3) Likely 2) Possible 1) Unlikely	4) Catastrophic 3) Critical 2) Limited 1) Negligible	4) Minimal 3) 6-12 hours 2) 12-24 hours 1) 24+ hours	4) 12+ hours 3) 6-12 hours 2) 3-6 hours 1) < 3 hours	☐ High ☐ Medium ☐ Low
	4) Highly likely 3) Likely 2) Possible 1) Unlikely	4) Catastrophic 3) Critical 2) Limited 1) Negligible	4) Minimal 3) 6-12 hours 2) 12-24 hours 1) 24+ hours	4) 12+ hours 3) 6-12 hours 2) 3-6 hours 1) < 3 hours	☐ High ☐ Medium ☐ Low
	4) Highly likely 3) Likely 2) Possible 1) Unlikely	4) Cat 3) Critical 2) Limited 1) Negligible	4) Minimal 3) 6-12 hours 2) 12-24 hours 1) 24+ hours	4) 12+ hours 3) 6-12 hours 2) 3-6 hours 1) < 3 hours	☐ High ☐ Medium ☐ Low

Appendix N3: Examples of Threats/Hazards in SRP Areas

SECURE			
Potential Hazards/Threats (outside)			
Explosions	Extreme Heat	Social Media Attack	Neighborhood Fire
Wind Chill	Avalanches	Pipe Line Breaks	Gas/Water Breaks
Nuclear Power Plant	Nuclear Explosions	Snow Storms	I.C.E. Raids
Gangs	Sex Offender	Kidnapping	Behavioral Crisis
Human Trafficking	Hostage Situation	Domestic Violence	Racial Matter
Civil Unrest	Fight/Assault	Riot	Terroristic Threat
Planned warrant service in the area	Mass Attacks in Crowded or Public Places - Distant Proximity	Unknown or unauthorized person on grounds	Dangerous Animal on grounds
Political Demonstration	Thunderstorm/ Lightning	Criminal Activity in Area	Bioterrorism

- Secure the perimeter
- Lock outside doors
- Everyone inside the building
- Emergency contact list parents/guardians
- Develop EOP Plan prior
- Accountability of students/staff
- Assignment of staff at exterior doors
- Educate parents on secure protocols
- Educate students/staff on secure protocols
- Disseminate parent letter
- Public Information disseminated
- Notify staff/students
- Assignments made for notification coverage
- Door signs removed from exterior doors
- PIO update the all clear
- Scripted announcement modified to situations
- Modify routines according to time of situation (i.e., dismissal, lunch, end of day)
- Open campus return needs to be supervised at one door
- Ensure alignment with LEOP
-

- Drill Practice
- List of students ready
- Have ‘go bags’ ready
- Identify perimeter access points
- Ensure exterior doors lock
- Review security procedures frequently
- Copy & Laminate signage
- Display Signage on entrance/exit doors
- Create annual schedule of teaching protocols for parents Create annual schedule of teaching protocols for staff/students
- Create annual schedule for drilling
- Announcement of end of threat
- Checking in with staff/students who may have been affected
- Watch for students/staff signs & symptoms of distress
- Determine if further action is needed
- Educate students return from lunch, non-exit out of building protocol if in secure
- First Aid Kit
- Ensure medicine, food, etc. for medical purposes available
-

LOCKDOWN

Potential Hazards/Threats (outside)

Gangs	Behavioral Crisis	Terroristic Threat	Pipeline Breaks
Gas/Water Breaks	Homicide	Active Killer	Intruder
Mass Attacks in Crowded or Public Places - Close Proximity	Polling/Voting Places	Parental Custodial Issue	Domestic Violence
Fight/Assault	Bioterrorism	Explosions	Social Media Attack
Hostage Situation	Riot	Racial Matter	Concealed Weapon

- Develop EOP Plan prior
- Accountability of students/staff
- Educate parents on lockdown protocols
- Educate students/staff on lockdown protocols
- Disseminate parent letter
- Public Information disseminated
- Notify staff/students
- Assignments made for notification coverage
- Administrator or law enforcement officer unlock each classroom door for the all clear
- Scripted announcement modified to situations
- Modify routines according to time of situation (i.e., dismissal, lunch, end of day)
- Collaborating with community partners
- Testing alarm and intercom systems
- Establish strong visitor protocols
- Educate all staff/students on visitor protocols
- Exercise possible situations
- Educate substitutes on protocols
- Practice and test “out of sight”
- Buses available for evacuation
- Reunification sites identified
- Reunification drilled and exercised
- Set up the reunification site and process (PFA support, interview, notification rooms)
- Establish media location
- Establish Incident Command
- Identify school representative to serve on ESU level SRM Team
- Call 911 - regardless
- First Aid Kit
- Recovery - work under ICS Structure
- Evacuation sites identified

- Drill Practice(Muscle memory)
- List of students ready
- Have ‘go bags’ ready
- Review security procedures frequently
- Copy & Laminate signage
- Display Signage in prominent places
- Create annual schedule of teaching protocols for parents
- Create annual schedule of teaching protocols for staff/students
- Create annual schedule for drilling
- Checking in with staff/students who may have been affected
- Watch for students/staff signs & symptoms of distress
- Threat assessment team and process in place
- Threat management process in place
- Office Personnel attend Secretaries Safety Training
- Doors/windows numbered (interior & exterior)
- Ensure all classroom door locks in working condition (from inside if possible)
- Evacuation sites tested for functionality
- ROK KIT prepared and ready to go
- Third party identified to answer student call when self evacuating
- Third party trained how to answer call
- Assign personnel to, set and mark perimeter at school
- Assign personnel to, set and mark perimeter at reunification site
- Ensure medicine, food, etc. for medical purposes available
- Ensure alignment with LEOP

EVACUATE

Potential Hazards/Threats (outside)

Bomb Threat	Earthquake	Tsunamis	Floods
Explosions (inside)	Flood Debris Flow	Dam Break	Snow Storms
Nuclear Power Plant	Nuclear Explosions	Pipe Line Breaks	Gas/Water Breaks
Hostage Situation	Terroristic Threat	Wildfires	Chemical Spills

- Everyone outside the building
- Emergency contact list parents/guardians
- Develop EOP Plan prior
- Accountability of students/staff
- Educate parents on evacuate protocols
- Educate students/staff on evacuate protocols
- Disseminate parent letter
- Notify staff/students
- Assignments made for notification coverage
- PIO notification
- Scripted announcement modified to situations
- Notification from an entity about a pending community hazard off school property
- Identify Evacuation Site - backup site identified
- Ensure accessibility at all times to evacuation site
- Assigned staff for safe street crossing
- Call 911 - regardless
- Reunification with parents following SRM
- If deemed all clear, school resumes and student movement back to building
- First Aid Kit
- Threat Assessment team assess validity and credibility of Bomb/Terroristic Threat

- Drill Practice
- List of students ready
- Have ‘go bags’ ready
- Review security procedures frequently
- Copy & Laminate signage
- Display SRP Posters around building
- Create annual schedule of teaching protocols for parents
- Create annual schedule of teaching protocols for staff/students
- Create annual schedule for drilling
- Checking in with staff/students who may have been affected
- Watch for students/staff signs & symptoms of distress
- Determine if further action is needed
- Procedures for early dismissal due to evacuate situation
- Ensure medicine, food, etc. for medical purposes available
- Transportation plan
- Supervision of student movement to location (backup plan if teacher/staff incapacitated)
- PIO notification regarding next school day
- Ensure alignment with LEOP

SHELTER

Potential Hazards/Threats

Hurricanes	Earthquake	Chemical Spills	Nuclear Power Plant
Nuclear Explosions	Tornados	Severe Weather	

- Everyone inside the building
- Emergency contact list parents/guardians
- Develop EOP Plan prior
- Accountability of students/staff
- Assignment of staff at exterior doors
- Educate parents on Shelter protocols
- Educate students/staff on Shelter protocols
- Disseminate parent letter
- Public Information disseminated
- Notify staff/students
- Assignments made for notification coverage
- PIO update the all clear
- Scripted announcement modified to situations
- Modify routines according to time of situation (i.e., dismissal, lunch, end of day)
- Check local weather conditions on a regular basis
- Have protocols developed for when school is weather watch/warnings
- Regularly clean Shelter area
- Determine needs of special ed/physically challenged
- Call 911 - to inform of Sheltering
- Access to weather alert radio
- If feasible, hand held radios
- Recovery - work under ICS Structure
- Identify students that need immediate physical/emotional support
-

- Practice
- List of students ready
- Have ‘go bags’ ready
- Ensure exterior doors lock
- Review security procedures frequently
- Copy & Laminate signage
- Display Signage on areas of shelter
- Create annual schedule of teaching protocols for parents
- Create annual schedule of teaching protocols for staff/students
- Create annual schedule for drilling
- Announcement of end of threat
- Watch for students/staff signs & symptoms of distress
- Determine if further action is needed
- Educate students return from lunch, non-exit out of building protocol if in Shelter
- Ensure alignment with LEOP
- All Shelter locations identified, appropriate for Hazard type
- Appropriate Shelter supplies placed in shelter locations (i.e., duct tape, plastic, bottled water)
- Food and snacks
- HVAC system turned off for chemical spill
- Ensure medicine, food, etc. for medical purposes available in Shelter
- Supplies in Shelter (alternative supplies - flashlights, alternative power supply, First Aid Kit, Weather Alert Radio)
-

INCIDENTAL			
Potential Hazard/Threat			
Suicide (in building/on grounds)	Drug Dog	Medical Emergency	Fight/Assault
Domestic Violence	Pandemic	Epidemic	
• Emergency contact list parents/guardians • Develop EOP Plan prior • Accountability of students/staff • Assignment of staff at exterior doors • Educate parents on protocols • Educate students/staff on protocols • Disseminate parent letter • Public Information disseminated • Notify staff/students • Scripted announcement modified to situations • Educate students about seatbelts • Educate students about texting and driving • Educate students about defensive driving • Align memorials with PFA • Contact suicide partners (i.e., LOSS teams) • Follow ICS Structure for Auto/Bus Crashes • Identify support rooms for PFA team • •		• Review security procedures frequently • Checking in with staff/students who may have been affected • Watch for students/staff signs & symptoms of distress • Determine if further action is needed • Ensure alignment with LEOP • First Aid Kit • Suicide Prevention Training • Practice protocols for bus safety • Bus evacuation drills • Team has been trained in PFA • Support team has PFA process in place • Contact ESU for PFA assistance • Good Supervision of all students in all settings • Follow through with Bully/Cyberbullying reports •	

HOLD			
Situation			
Auto/Bus Crashes	Suicide	Drowning	Staff/Student Death
Missing Student			

- Develop EOP Plan prior
- Accountability of students/staff
- Educate parents on HOLD protocols
- Educate students/staff on HOLD protocols
- Disseminate parent letter
- Public Information disseminated
- Notify staff/students
- Assignments made for notification coverage
- PIO update the all clear
- Scripted announcement modified to situations
- Modify routines according to time of situation (i.e., dismissal, lunch, end of day)
- Open campus return needs to be supervised at one door
- Exterior/Interior Doors and Windows numbered
- Call 911
- Move affected students away from line of sight of the incident
-
-

- Drill Practice
- Identify perimeter access points
- Ensure exterior doors lock
- Review security procedures frequently
- Create annual schedule of teaching protocols for staff/students
- Create annual schedule for drilling
- Announcement of end of threat
- Checking in with staff/students who may have been affected
- Watch for students/staff signs & symptoms of distress
- Determine if further action is needed
- Educate students return from lunch, non-exit out of building protocol if in HOLD
- Ensure alignment with LEOP
- First Aid Kit
- Ensure medicine, food, etc. for medical purposes available
-

Appendix N4:

HAZARD: Tornado

GOAL:

1) (BEFORE) Lessen effects of a tornado by strengthening/securing building(s) and property to prevent loss or injury to life.
   1) (DURING) Protect life and property from damage by the tornado.
   2) (AFTER) Provide necessary medical attention to those in need.

Objectives:

1.1 Conduct shelter/tornado training and drills.
1.2 Identify location for shelter.
1.3 Ensure shelter location(s) are structurally sound.

2.1 Shelter all persons in the designated areas of the building.
2.2 Ensure building structure is secure, without unsecure objects.
2.3 Account for all persons and their safety.

3.1 Assess all persons' safety.
3.2 Call EMS to respond.
3.3 Immediately begin to provide first aid. (medical/PFA)
3.4 Evacuate from building.

BEFORE		DURING	AFTER
Prevention	**Preparedness**	**Response**	**Recovery**
Incident Commander			
Develop EOP Plan prior		Notify staff/students	Recovery - work under ICS Structure Announcement of end of threat Determine if further action is needed
Public Information Officer			
Public Information disseminated	Public Information disseminated Disseminate parent letter	Public Information disseminated Scripted announcement modified to situations	Public Information disseminated PIO update the all-clear
Liaison Officer			
	Ensure alignment with LEOP	Call 911 - to inform of Sheltering	
Safety Officer			
Ensure building are structurally sound Ensure exterior doors lock	Check local weather conditions on a regular basis Access to weather alert radio Ensure alignment with LEOP	Everyone inside the building	
Operations			
	Assignments made for notification coverage Assignment of staff at exterior doors	Modify routines according to time of situation (i.e., dismissal, lunch, end of day)	Identify students that need immediate physical/emotional support Watch for students/staff signs & symptoms of distress
Planning			

Develop EOP Plan prior	Have protocols developed for when school is weather watch/warnings Determine needs of special ed/physically challenged Review security procedures frequently Copy & Laminate signage Display Signage on areas of shelter Create annual schedule of teaching protocols for parents Create annual schedule of teaching protocols for staff/students Create annual schedule for drilling Educate students return from lunch, non-exit out of building protocol if in Shelter Trainings/Drills are conducted Educate students/staff on Shelter protocols Create annual schedule of teaching protocols for parents Create annual schedule of teaching protocols for staff/students Educate parents on Shelter protocols		
Logistics			
	Regularly clean Shelter area If feasible, hand held radios Display Signage on areas of shelter All Shelter locations identified, appropriate for type of hazard Appropriate Shelter supplies placed in shelter locations (i.e., duct tape, plastic, bottled water) Food and snacks Ensure medicine, food, etc. for medical purposes available in Shelter Supplies in Shelter (alternative supplies - flashlights, alternative power supply, First Aid Kit, Weather Alert Radio)		
Finance/Administration			
	List of students ready Emergency contact list parents/guardians	Accountability of students/staff	Accountability of students/staff

INCIDENTAL: Suicide

GOAL:
1) (BEFORE) Prevent a suicide from occurring. (especially on school grounds)
2) (DURING) Protect all persons and loss of life.
3) (AFTER) Provide medical and psychological support to staff/students.

Objectives:
1.1 Provide comprehensive multi-level suicide prevention training to staff/students.
1.2 Make available a report line to share concerns of reference suicidal staff/students.
1.3 Develop strong relationships with all students/staff.

2.1 Secure all persons in the building.
2.2 Account for all persons.
2.3 Call law enforcement/EMS.

3.1 Provide first aid to those in need.
3.2 Provide PFA to those in need.

BEFORE		DURING	AFTER
Prevention	**Preparedness**	**Response**	**Recovery**
Incident Commander			
Develop EOP Plan prior Comprehensive Supervision of all staff/students in all settings		Align memorials with PFA Notify staff/students	Align memorials with PFA Recovery - work under ICS Structure Announcement of end of threat Determine if further action is needed
Public Information Officer			
Public Information disseminated	Scripted announcement ready to be modified Public Information disseminated Disseminate parent letter	Public Information disseminated Scripted announcement modified to situations	Scripted announcement modified to situations Public Information disseminated PIO update the all clear
Liaison Officer			
	Ensure alignment with LEOP	Contact ESU for PFA assistance Call 911 - to inform of Sheltering	Contact ESU for PFA assistance Contact suicide partners (i.e., LOSS teams)
Safety Officer			
Ensure buildings are structurally sound Ensure exterior doors lock	Ensure alignment with LEOP	Everyone inside the building	Follow through with Bully/Cyberbullying reports
Operations			
	Assignment of staff at exterior doors Identify PFA support rooms for PFA team Assignments made for	Align memorials with PFA Modify routines according to time of situation (i.e., dismissal, lunch, end of day)	Checking in with staff/students who may have been affected Watch for students/staff signs & symptoms of distress

	notification coverage		Identify students that need immediate physical/emotional support
Planning			
Develop EOP Plan prior	Suicide Prevention Training Team has been trained in PFA Support team has PFA process in place Review security procedures frequently Educate students/staff on Suicide prevention		
Logistics			
	Ensure medicine, food, etc. for PFA support rooms		
Finance/Administration			
	Emergency contact list parents/guardians	Accountability of students/staff	Accountability of students/staff

SECURE: Chemical or Hazardous Material (in Community)

GOAL:

1) (BEFORE) To be as prepared as possible to respond to a chemical or hazardous materials spill.
2) (DURING) Protect all persons from injury or harm.
3) (AFTER) Determine the safety and quality of air/surroundings.

Objectives:

1.1 Be prepared and have knowledge of what possible chemicals are in your community.
1.2 To identify locations to shelter during a chemical spill.
1.3 To have all necessary materials/supplies for room sealing.
1.4 Ensure HVAC shut offs are in working condition.
1.5 Provide training to staff and students how to shelter and seal an identified location.

2.1 Notify and ensure all persons to shelter because of chemical spill.
2.2 Account for all staff and students.
2.3 All locations with people are sealed.
2.4 Administer first aid.

3.1 Connect with local fire/rescue for assistance to determine next steps.
3.2 Prepare to evacuate or return to a learning environment.

BEFORE		DURING	AFTER
Prevention	**Preparedness**	**Response**	**Recovery**
Incident Commander			
Develop EOP Plan prior		Notify staff/students	Recovery - work under ICS Structure Announcement of end of threat Determine if further action is needed
Public Information Officer			
Public Information disseminated	Scripted announcement ready to be modified Public Information disseminated Disseminate parent letter	Disseminate parent letter Public Information Disseminated Scripted announcement modified to situations	Announcement of end of threat Disseminate parent letter Public Information disseminated PIO update the all clear
Liaison Officer			
	Ensure alignment with LEOP	Call 911	
Safety Officer			
Review security procedures frequently Ensure building are structurally sound Ensure exterior doors lock	Check local weather conditions on a regular basis Access to weather alert radio Ensure alignment with LEOP Identify perimeter access points	Everyone inside the building	
Operations			
	Assignments made for notification coverage Assignment of staff at exterior	Lock outside doors Secure the perimeter Modify routines according to	Identify students that need immediate physical/emotional support Watch for students/staff signs

	doors	time of situation (i.e., dismissal, lunch, end of day) HVAC system turned off for chemical spill Checking in with staff/students who may have been affected	& symptoms of distress Checking in with staff/students who may have been affected
Planning			
Develop EOP Plan prior	Educate parents on secure protocols Educate students/staff on secure protocols Create annual schedule of teaching protocols for parents Create annual schedule of teaching protocols for staff/students Create annual schedule for drilling Determine needs of special ed/physically challenged Review security procedures frequently Copy & Laminate signage Display Signage on areas of shelter Educate students return from lunch, non-exit out of building protocol Trainings/Drills are conducted		
Logistics			
	Regularly clean Shelter area If feasible, hand held radios Display Signage on areas of shelter All Shelter locations identified, appropriate for type of hazard Appropriate Shelter supplies placed in shelter locations (i.e., duct tape, plastic, bottled water) Food and snacks Ensure medicine, food, etc. for medical purposes available in Shelter Supplies in Shelter (alternative supplies - flashlights, alternative power supply, First Aid Kit, Weather Alert Radio) Have ‘go bags’ ready		
Finance/Administration			
	List of students ready Emergency contact list parents/guardians	Accountability of students/staff	Accountability of students/staff

LOCKDOWN: Intruder in building

GOAL:
1) (BEFORE) Prevent an intruder on school grounds.
2) (DURING) Protect all persons from injury or loss of life.
3) (AFTER) Provide necessary medical/PFA attention to those in need

Objectives:
1.1 Security measures in place.
1.2 Provide SRP training to all staff and students at least twice a year.

2.1 Implement lockdown: locks, lights, out of sight.
2.2 Account for all persons.
2.3 Call 911 for law enforcement and EMS to respond.
2.4 Begin first aid and PFA where feasible.

3.1 Continue first aid and PFA.

BEFORE		DURING	AFTER
Prevention	**Preparedness**	**Response**	**Recovery**
Incident Commander			
Develop EOP Plan prior Threat *management* process in place	Threat *assessment* team and process in place	Establish Incident Command Not opening classrooms w/o law enforcement Notify staff/students	Administrator or law enforcement officer unlock each classroom door for the all clear Recovery - work under ICS Structure Announcement of end of threat Determine if further action is needed
Public Information Officer			
Public Information disseminated	Public information disseminated Disseminate parent letter	Public Information disseminated Scripted announcement modified to situations	Public Information disseminated PIO update the all clear
Liaison Officer			
	Ensure alignment with LEOP Collaborating with community partners	Call 911 Ensure alignment with LEOP Communication with EMS and Law Enforcement	Ensure alignment with LEOP
Safety Officer			
Ensure building are structurally sound Ensure exterior doors lock Review security procedures frequently	Ensure alignment with LEOP	Everyone inside the building Protect crime scene “Don’t touch anything	
Operations			
	Assignments made for notification coverage	Modify routines according to time of situation (i.e.,	Identify students that need immediate physical/emotional

	Assignment of staff at exterior doors Testing alarm and intercom systems Buses available for evacuation Evacuation sites tested for functionality If feasible, hand held radios	dismissal, lunch, end of day) Assign personnel to, set and mark perimeter at school Assign personnel to, set and mark perimeter at reunification site	support Watch for students/staff signs & symptoms of distress Render First aid Assign personnel to, set and mark perimeter at school Assign personnel to, set and mark perimeter at reunification site
Planning			
Develop EOP Plan prior Office Personnel attend Secretaries Safety Training	Establish media location Evacuation sites identified Third party identified to answer student call when self evacuating Third party trained how to answer call Determine needs of special ed/physically challenged Copy & Laminate signage Display Signage on areas of shelter Create annual schedule of teaching protocols for parents Create annual schedule of teaching protocols for staff/students Create annual schedule for drilling Educate students return from lunch, non-exit out of building protocol Trainings/Drills are conducted Educate students/staff on protocols Educate parents on protocols Establish strong visitor protocols Educate all staff/students on visitor protocols Exercise possible situations Educate substitutes on protocols Practice and test “out of sight” Reunification sites identified Reunification drilled and exercised Set up the reunification site and process (PFA support, interview, notification rooms)		
Logistics			
	Doors/windows numbered (interior & exterior) Have ‘go bags’ ready ROK KIT prepared and ready Ensure medicine, food, etc. for medical purposes available in Shelter Supplies in Shelter (alternative supplies - flashlights, alternative power supply, First Aid Kit) If feasible, hand held radios		
Finance/Administration			
	List of students ready Emergency contact list parents/guardians	Accountability of students/staff	Accountability of students/staff

LOCKDOWN: Intruder in building

GOAL:
4) (BEFORE) Prevent an intruder on school grounds.
5) (DURING) Protect all persons from injury or loss of life.
6) (AFTER) Provide necessary medical/PFA attention to those in need

Objectives:
1.1 Security measures in place.
1.2 Provide SRP training to all staff and students at least twice a year.

2.1 Implement lockdown: locks, lights, out of sight.
2.2 Account for all persons.
2.3 Call 911 for law enforcement and EMS to respond.
2.4 Begin first aid and PFA where feasible.

3.1 Continue first aid and PFA.

BEFORE		DURING	AFTER
Prevention	**Preparedness**	**Response**	**Recovery**
Incident Commander			
Develop EOP Plan prior Threat *management* process in place	Threat *assessment* team and process in place	Establish Incident Command Not opening classrooms w/o law enforcement Notify staff/students	Administrator or law enforcement officer unlock each classroom door for the all clear Recovery - work under ICS Structure Announcement of end of threat Determine if further action is needed
Public Information Officer			
Public Information disseminated	Public information disseminated Disseminate parent letter	Public Information disseminated Scripted announcement modified to situations	Public Information disseminated PIO update the all clear
Liaison Officer			
	Ensure alignment with LEOP Collaborating with community partners	Call 911 Ensure alignment with LEOP Communication with EMS and Law Enforcement	Ensure alignment with LEOP
Safety Officer			
Ensure building are structurally sound Ensure exterior doors lock Review security procedures frequently	Ensure alignment with LEOP	Everyone inside the building Protect crime scene “Don’t touch anything	
Operations			
	Assignments made for notification coverage Assignment of staff at exterior doors Testing alarm and intercom systems	Modify routines according to time of situation (i.e., dismissal, lunch, end of day)	Identify students that need immediate physical/emotional support Watch for students/staff signs & symptoms of distress

	Buses available for evacuation Evacuation sites tested for functionality If feasible, hand held radios	Assign personnel to, set and mark perimeter at school Assign personnel to, set and mark perimeter at reunification site	Render First aid Assign personnel to, set and mark perimeter at school Assign personnel to, set and mark perimeter at reunification site
Planning			
Develop EOP Plan prior Office Personnel attend Secretaries Safety Training	Establish media location Evacuation sites identified Third party identified to answer student call when self evacuating Third party trained how to answer call Determine needs of special ed/physically challenged Copy & Laminate signage Display Signage on areas of shelter Create annual schedule of teaching protocols for parents Create annual schedule of teaching protocols for staff/students Create annual schedule for drilling Educate students return from lunch, non-exit out of building protocol Trainings/Drills are conducted Educate students/staff on protocols Educate parents on protocols Establish strong visitor protocols Educate all staff/students on visitor protocols Exercise possible situations Educate substitutes on protocols Practice and test “out of sight” Reunification sites identified Reunification drilled and exercised Set up the reunification site and process (PFA support, interview, notification rooms)		
Logistics			
	Doors/windows numbered (interior & exterior) Have ‘go bags’ ready ROK KIT prepared and ready Ensure medicine, food, etc. for medical purposes available in Shelter Supplies in Shelter (alternative supplies - flashlights, alternative power supply, First Aid Kit) If feasible, hand held radios		
Finance/Administration			
	List of students ready Emergency contact list parents/guardians	Accountability of students/staff	Accountability of students/staff

EVACUATE: Fire

GOAL:
1) (BEFORE) Prevent a fire from occurring on school grounds.
2) (DURING) Protect Students/Staff from injury or loss of life.
3) (AFTER) Provide necessary medical attention to those in need.

Objectives:
1.1 Provide fire prevention training to all students and staff especially those who use combustible materials or equipment.
1.2 Store combustible materials in fire safe containers or rooms.

2.1 Evacuate everyone leaves the building immediately in an orderly and safe manner.
2.2 Account for all persons.

3.1 Notify 911 and EMS.
3.2 Immediately begin first aid.

BEFORE		DURING	AFTER
Prevention	**Preparedness**	**Response**	**Recovery**
Incident Commander			
Develop EOP Plan prior		Notify staff/students	Recovery - work under ICS Structure Announcement of end of threat Determine if further action is needed
Public Information Officer			
	Scripted announcement to be modified for situations Disseminate SRP parent letter Public Information disseminated	Disseminate parent letter Public Information disseminated Scripted announcement modified to situations	Disseminate parent letter Public Information disseminated PIO update the all clear PIO notification regarding next school day
Liaison Officer			
	Ensure alignment with LEOP	Call 911 - regardless pacitated)	
Safety Officer			
Ensure buildings are structurally sound Ensure exterior doors lock	Supervision of student movement to location (backup plan if teacher/staff incapacitated) Review security procedures frequently	Everyone outside the building Supervision of student movement to location (backup plan if teacher/staff incapacitated Ensure accessibility at all times to evacuation site	Supervision of student movement to location (backup plan if teacher/staff incapacitated) Ensure accessibility at all times to evacuation site
Operations			
Ensure buildings are structurally sound Ensure exterior doors lock	Reunification with parents following SRM Assignments made for notification coverage Assignment of staff at exterior doors Assigned staff for safe street crossing Ensure accessibility at all	Reunification with parents following SRM Display SRP Signs on building doors Modify routines according to time of situation (i.e., dismissal, lunch, end of day) Assigned staff for safe street crossing	Reunification with parents following SRM Assigned staff for safe street crossing Identify students that need immediate physical/emotional support Watch for students/staff signs & symptoms of distress

	times to evacuation site		Carry out procedures for early dismissal due to evacuate situation
Planning			
Display SRP Posters around building	Identify Evacuation Site - backup site identified Determine procedures for early dismissal due to evacuate situation Determine needs of special ed/physically challenged Copy & Laminate signage Display SRP Posters around building Create annual schedule of teaching evacuate protocols for parents Create annual schedule of teaching evacuate protocols for staff/students Create annual schedule for drilling Educate students return from lunch, non-exit out of building protocol if in Evacuation Trainings/Drills are conducted Educate students/staff on Evacuation protocols All Evacuation locations identified, appropriate for type of hazard type		
Logistics			
Develop a Transportation plan	Transportation plan If feasible, hand held radios Appropriate supplies (i.e., bottled water) Have 'to go' bags ready Food and snacks Ensure medicine, food, etc, for medical purposes available Coordinate supplies in Evacuate (alternative supplies - flashlights, First Aid Kit, bottled water)	Transportation plan	Transportation plan
Finance/Administration			
	List of students ready Emergency contact list parents/guardians	Accountability of students/staff	Accountability of students/staff

Appendix N5: Goals/Objectives and Action Plan

(Fillable)

Type of Hazard/Threat:			
GOAL: 1) 2) 3)			
Objectives: 1.1 1.2 1.3 2.1 2.2 2.3 3.1 3.2 3.3			
BEFORE		DURING	AFTER
Prevention	**Preparedness**	**Response**	**Recovery**
Incident Commander			
Public Information Officer			
•	•	•	•
Liaison Officer			
Safety Officer			
Operations			
Planning			
Logistics			
Finance/Administration			

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 Christiansen
President, Board of Education

Jessie Black
Secretary, Board of Education

Executed by the Superintendent this 4th **day of** December**, 2024.**

Lindsey Beaudette
Superintendent