

**Board of Education Regular Meeting
Monday, November 14, 2022 7:00 PM**

**Bayard High School Library
726 4th Avenue
Bayard, NE 69334**

Notice is hereby given that a Board of Education Regular Meeting of the School District of Bayard in the Counties of Morrill, Scotts Bluff, Box Butte, and Banner in the State of Nebraska will be held on Monday, November 14, 2022 at 7:00 PM in the Bayard High School Library located at 726 4th Avenue, Bayard, NE 69334, which meeting shall be open to the public. An agenda for such meeting, kept continuously current is available for public inspection during normal business hours at the office of the Superintendent, located at 726 4th Avenue, Bayard, NE 69334.

AGENDA

- I. Opening the Meeting
 - I.A. Call to Order
 - I.B. Open Meetings Act
 - I.C. Notice of Meeting
 - I.D. Roll Call
 - I.E. Status of Absent Board Members
- II. Approval of Agenda
- III. Introduction of Guests
- IV. Public Comments
- V. Recognition of Student Achievements

- VI. Student Board Representative Report
- VII. Invited Presentations and Discussions with Presenters
 - VII.A. Presentation and Discussion with Julie Peetz of Rauner & Associates Regarding the 2021-2022 Audit
 - VII.B. Presentation and Discussion with Mr. Tyler Cox of Central NE Equipment Regarding 14 Passenger Buses, 12 Passenger Vans, and the Grant Application Process for an Electric Bus and Power Station.
 - VII.C. Presentation with Members of the Junior Class Regarding Plans for the Junior/Senior Prom
 - VII.D. Presentation and Discussion with Corey Sundberg from Freightliner Thomas School Bus Regarding the Possible Purchase or Lease of a New School Bus.
- VIII. Board Committee Reports and Recommendations
- IX. Action Items
 - IX.A. Consent Agenda
 - IX.A.1. Minutes of Previous Meeting
 - IX.A.2. Bills
 - IX.A.3. Board Member Reports
 - IX.A.4. Reports and Correspondence Requiring No Action
 - IX.A.4.a. General Reports and Financial Reports
 - IX.A.4.b. Reports for Information Only
 - IX.A.5. Adoption of Policies on First Reading: Proposed Revised Policy No.9006-Student Board Representative
 - IX.A.6. Adoption of Policies on Second Reading
 - IX.A.7. Approval of Contracts within Policy Guidelines

- IX.B. Discuss, Consider, and Take All Necessary Action in Regard to the Audit/Annual Financial Report for the Fiscal Year Ending August 31, 2022.
- IX.C. Discuss, Consider, and Take All Necessary Action in Regard to Approval of the Negotiated Employment Agreement for the Teachers between the Board of Education and the Bayard Education Association for the 2023-2024 and 2024-2025 School Years.
- IX.D. Discuss, Consider, and Take All Necessary Action in Regard to a New Campus Phone System.
- IX.E. Discuss, Consider, and Take All Necessary Action in Regard to the Approval of Steven James as Secondary Science Teacher Contingent Upon Obtaining a Nebraska Teaching Certificate.
- IX.F. Discuss, Consider, and Take All Necessary Action to Approval of Megan Smith as a Local Substitute Teacher.
- X. Discussion Items
 - X.A. Review and Discussion of Policies 7000 through 7010 in the 7000 series.
 - X.B. Discussion and Review of the Board Work Session
 - X.C. Discussion Regarding Upcoming Nominations for the Volunteer Section of the Mike Cillessen Memorial Board
 - X.D. Discussion Regarding the Upcoming Superintendent Evaluation
- XI. Reports
 - XI.A. Principals and District Administrators
 - XI.B. Superintendent
- XII. Set Next Meeting Date
- XIII. Adjournment

The Bayard Public Schools Board of Education reserves the right to convene a Closed Session for purposes in accordance with 84-1410(1). The Board of Education also reserves the right to change the order of agenda items at the discretion of the Presiding Officer of the Board of Education.

Bayard School Board of Education Annual Calendar

January	February	March	April	May	June
<ul style="list-style-type: none"> * Oath of Office * Board Officer Elections * Designate Depository of the District * Designate Legal Firm for the District * Designate Auditors for the District * Designate Official to Apply for Grants and Testify Before Legislature * Board Code of Ethics * Discuss Board Committees * Approve Policy Manual * Review of Accountability and Disclosure Commission Conflict of Interest Reporting Form * NASB Legislative Issues Conference 	<ul style="list-style-type: none"> * Committee on American Civics Meeting * Policy Committee Meeting * Board Committee Assignments * Review Draft of School Calendar * Curriculum Review and Approve Course Catalog * Approve Negotiated Agreement with BEA * Update on State Standards Requirements * Discuss and Take Action on Compensation of Principals and Directors * NASB President's Retreat * NASB Budget and Finance Workshop * NSBA Advocacy Institute 	<ul style="list-style-type: none"> * Curriculum Committee Meeting * Building Committee Meeting * Approve School Calendar * Adopt Resolution Pertaining to Non-Resident Students * Tour of School Buildings, Facilities, Bus Barn * Review 5 Year Facilities Plan * Consider Curriculum Proposals * Discuss Compensation of Superintendent * NASB Membership Renewal * NAEP State Convention 	<ul style="list-style-type: none"> * Board Workshop * Board Self-Assessment And Board Goals * Approve FFA Trip to National FFA Convention * Review Strategic Plan Progress Report * Take Action on Compensation of Superintendent * NASB Spring Legal Workshop * NRCSA Conference * NSBA Annual Conference and Exposition 	<ul style="list-style-type: none"> * Review Extra-Duty Assignments * Approve Classified Staff Handbook, Preschool Handbook, and Pathfinders Program Handbook * Finalize Plan for District Summer Improvements * Review Pathfinders Program * Distribute Superintendent Evaluation (Long Form) * Attend Graduation Ceremony * Attend Staff Retirement Recognition 	<ul style="list-style-type: none"> * NSAA Related Activities Budget * Approve Activities Handbook for Head Coaches and Sponsors, Student and Parent Activity Handbook, and Student and Parent Handbook * Review State Aid Certification * Transportation Director Report * Evaluate Superintendent (Long Form) and Superintendent Goals * NASB School Law Seminar

Bayard School Board of Education Annual Calendar

July	August	September	October	November	December
<ul style="list-style-type: none"> * Policy Committee Meeting * Establish Prices for Athletic Admission and Activity Tickets * Establish Prices for School Lunch and Breakfast Programs * Reaffirm Vision Statement, Mission Statement, and Core Covenants * Approve Certificated Staff Handbook and Substitute Teacher Handbook * Hearing on Student Fee Policy, Parental Involvement Policy, Student Anti-Bullying Policy, and School Wellness Policy 	<ul style="list-style-type: none"> * Budget and Audit Committee Meeting for District Budget * Budget and Audit Committee Meeting with Auditors * Tour of School Buildings, Facilities, and Bus Barn * Authorize Payment of Bills Through End of August * Review Annual Emergency Plan * District School Safety Assessment * Board Welcome of New Staff * Board Staff Steak Fry * NASB Area Membership Meetings 	<ul style="list-style-type: none"> * Budget Hearing * Final Tax Request Hearing * Adopt District Budget * Approve Tax Resolution For General Fund, Special Building Fund, and Bond Fund * Review Summer School Program * NASA/NASB Labor Relations Conference 	<ul style="list-style-type: none"> * Policy Committee Meeting * Board Workshop * Consider BEA Request for Recognition as Bargaining Agent * Discuss Negotiations Timeline and Collective Bargaining with BEA * Review Fall District Enrollment Numbers * Review SPED and HAL Programs * Review Statewide Assessment Results * Appoint NASB Delegate Assembly Representative * NASB Facilities and Construction Workshop 	<ul style="list-style-type: none"> * Committee on American Civics Meeting * Teacher Staff Committee Meeting for Negotiations * Approve Audit/Annual Financial Report * Review ACT Results * Prom Plan Presentation * Review District Annual Report * Request Nominations for the Volunteer Section of the Mike Cillessen Memorial Board * Distribute Superintendent Evaluation (Short Form) * NASB State Education Conference * NASB Delegate Assembly 	<ul style="list-style-type: none"> * Teacher Staff Committee Distributes Staff Recognition Items * Select Nominations for the Volunteer Section of the Mike Cillessen Memorial Board * Superintendent Evaluation (Short Form) * NASB New Board Member Workshop

POLICY NO. 9106 - BOARD MEMBER CODE OF ETHICS

Board members' actions, verbal and nonverbal, reflect the attitude and the beliefs of the school district. Therefore, board members must conduct themselves professionally and in a manner fitting to their position.

Each board member shall follow the code of ethics stated in this policy.

AS A SCHOOL BOARD MEMBER:

1. I will listen.
2. I will respect the opinion of others.
3. I will recognize the integrity of my predecessors and associates and the merit of their work.
4. I will be motivated only by an earnest desire to serve my school district and the children of my school district community in the best possible way.
5. I will not use the school district or any part of the school district program for my own personal advantage or for the advantage of my friends or supporters.
6. I will vote for a closed session of the board if the situation requires it, but I will consider "secret" sessions of board members unethical.
7. I will recognize that to promise in advance of a meeting how I will vote on any proposition which is to be considered is to close my mind and agree not to think through other facts and points of view which may be presented in the meeting.
8. I will expect, in board meetings, to spend more time on education programs and procedures than on business details.
9. I will recognize that authority rests with the board in legal session and not with individual members of the board, except as authorized by law.
10. I will make no disparaging remarks, in or out of the board meeting, about other members of the board or their opinions.
11. I will express my honest and most thoughtful opinions frankly in board meetings in an effort to have decisions made for the best interests of the children and the education program.
12. I will insist that the members of the board participate fully in board action and recommend that when special committees are appointed, they serve only in an investigative and advisory capacity.
13. I will abide by majority decisions of the board.
14. I will carefully consider petitions, resolutions and complaints and will act in the best interests of the school district.
15. I will not discuss the confidential business of the board in my home, on the street or in my office; the place for such discussion is the board meeting.
16. I will endeavor to keep informed on local, state and national educational developments of significance so I may become a better board member.

IN MEETING MY RESPONSIBILITY TO MY SCHOOL DISTRICT COMMUNITY:

1. I will consider myself a trustee of public education and will do my best to protect it, conserve it, and advance it, giving to the children of my school district community the educational facilities that are as complete and adequate as it is possible to provide.
2. I will consider it an important responsibility of the board to interpret the aims, methods and attitudes of the school district to the community.
3. I will earnestly try to interpret the needs and attitudes of the school district community and do my best to translate them into the education program of the school district.
4. I will attempt to procure adequate financial support for the school district.
5. I will represent the entire school district rather than individual electors, patrons or groups.
6. I will not regard the school district facilities as my own private property but as the property of the people.

IN MY RELATIONSHIP WITH THE SUPERINTENDENT AND EMPLOYEES:

1. I will function, in meeting the legal responsibility that is mine, as part of a legislative, policy-forming body, not as an administrative officer.
2. I will recognize that it is my responsibility, together with that of my fellow board members, to see the school district is properly run and not to run them myself.
3. I will expect the school district to be administered by the best-trained technical and professional people it is possible to procure within the financial resources of the school district.
4. I will recognize the superintendent as executive officer of the board.
5. I will work through the administrative employees of the board, not over or around them.
6. I will expect the superintendent to keep the board adequately informed through oral and written reports.
7. I will vote to hire employees only after the recommendation of the superintendent has been received.
8. I will insist that contracts be equally binding on teachers and board.
9. I will give the superintendent power commensurate with the superintendent's responsibility and will not in any way interfere with, or seek to undermine, the superintendent's authority.
10. I will give the superintendent friendly counsel and advice.
11. I will present any personal criticism of employees to the superintendent.
12. I will refer complaints to the proper administrative officer.

TO COOPERATE WITH OTHER SCHOOL BOARDS:

1. I will not employ a superintendent, principal or teacher who is already under contract with another school district without first securing assurance from the proper authority that the person can be released from contract.
2. I will consider it unethical to pursue any procedure calculated to embarrass a neighboring board or its representatives.
3. I will not recommend an employee for a position in another school district unless I would employ the individual under similar circumstances.
4. I will answer all inquiries about the standing and ability of an employee to the best of my knowledge and judgment, with complete frankness.
5. I will associate myself with board members of other school districts for the purpose of discussing school district issues and cooperating in the improvement of the education program.

Legal Reference: Neb. Statute 79-526

Adopted: 10-08-12

Reviewed: 1-12-15, 1-11-16, 5-8-17, 1-14-19, 3-11-19, 1-13-20

Public Comment Sign-In Sheet

During the public comments portion of the meeting there is a time limit of 5 minutes per speaker and a time limit of 30 minutes for the duration of the public comments portion of the meeting as per Board Policy NO. 9239. Visitors will be required to identify themselves if they speak at this meeting.

Comments will be received in the order in which individuals have placed their names on the sign-in sheet.

The Board will not respond or take action on public comments.

The Board meeting is a business meeting open to the public but it is not a public meeting.

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Policy Committee Meeting

10-21-2022

Present: Mr. Olson, Bobbie Stuart, Carolyn Applegate, Becky Henkel, and Kim Kildow

- The committee reviewed the following policies:
 1. Policy 9300 Policy Development
 2. Policy 9301 Policy Adoption
 3. Policy 9302 Policy Review and Revision
- The committee decided to continue to review policies at the Board of Education meetings.
- Mr. Olson provided quotes from KSB School Law and the Perry Law Firm regarding providing a policy service to our school district, and he suggested that this be considered in the spring of 2023. The committee was interested in this service also drafting the staff and student handbooks, so that they align with policy.
- Policy 5031 – Junior-Senior Prom was reviewed and discussed, as we have had an understanding that members of the junior class and their sponsor will present to the Board of Education their plans for prom at the November board meeting; however, this language is not in the policy. After taking a closer look at this policy, item 3 defines that members of the junior class will present at the regular November board meeting. The committee is not proposing any changes to this policy.
- Policy 9006 – Student Board Representative was reviewed and discussed regarding including the total allowable cost of the student initiative, as this is not in the current policy. The committee is proposing that the total allowable cost be \$2,500 with no annual or recurring costs.
- Policy 9242 – Order of Business was reviewed and discussed regarding the order of public comments and the recognition of student achievements on the board meeting agenda. The policy states that this is a sample order of business, giving the board some latitude on the order of items, as the presiding officer of the board can change the order as they see fit. The committee is not proposing any changes to this policy.
- Bobbie Stuart mentioned the minimum wage proposition that is on the election ballot, and if it passes, we will need to revise our classified staff salary schedule in January 2023.
- The school website was briefly discussed with an interest in removing dated material and providing a facelift with a new template through SOCS. Carolyn suggested that the students could be involved in the selection of a new website template.

Teacher Staff Committee Meeting

10-24-2022

Present: Mr. Olson, Joe Applegate, Becky Henkel, and Kim Kildow

- Music program staffing was discussed due to anticipated budget constraints.
- The following documents were provided to the committee for review:
 1. Mandatory Subjects, Management Prerogatives, and Trending Issues for Negotiations
 2. Rules and Regulations of Negotiations
 3. Employment Contract
 4. Residency Incentive Agreement
 5. Sick Leave Bank Request Form
 6. Salary Schedule Advancement Course Approval Request Form
- Mr. Olson is continuing to work on a comparability study and get the health insurance rates for the 2023-2024 contract year. He will also work on a budget for the coming year to have a better understanding of where we will be at with staffing and operating costs.
- If the minimum wage proposition passes, we will then need to adjust our classified staff salary schedule in January 2023.
- Kim Kildow and Mr. Keszler have discussed a few possible dates for the first negotiations meeting, and we are waiting to hear back from Mr. Keszler, as he will also be meeting with Mr. Olson this week.

Board of Education Regular Meeting

Monday, October 10, 2022 7:00 PM

Bayard High School Library
726 4th Avenue
Bayard, NE 69334

Carolyn Applegate: Present
Joe Applegate: Present
Kim Burry: Present
Becky Henkel: Present
Kim Kildow: Present
Donna Stuart: Absent

I. Opening the Meeting

I.A. Call to Order

The regular meeting of Bayard Public Schools Board of Education was called to order by President Kildow at 07:00p.m. President Kildow noted a copy of the Board Member Code of Ethics and the Annual Calendar of the Board of Education were included with the meeting materials for board members' reference.

I.B. Open Meetings Act

The Board President informed the audience that the Open Meetings Act was posted and informed the audience of the Board's policy and procedures regarding public comment.

I.C. Notice of Meeting

The public notice of the regular meeting of the Bayard Board of Education, Morrill County School District No. 21 was published in the Bayard Transcript in accordance with Board Policy No. 9238. The agenda remained on file at the office of the superintendent and was open for public inspection.

I.D. Roll Call

The following members were present: Carolyn Applegate, Kim Burry, Becky Henkel, Kim Kildow, Joe Applegate, Student Board Representative Kierra Miller Administrators present: Superintendent Olson, Principals Ehler and Rice, Director Nesbitt.

I.E. Status of Absent Board Members

Motion Passed: Motion to excuse Board Member Donna Stuart passed with a motion by Carolyn Applegate and a second by Kim Burry.

Votes: Carolyn Applegate: Yea, Joe Applegate: Yea, Kim Burry: Yea, Becky Henkel: Yea, Kim Kildow: Yea

II. Approval of Agenda

Motion Passed: Motion to approve the agenda passed with a motion by Carolyn Applegate and a second by Joe Applegate.

Votes: Carolyn Applegate: Yea, Joe Applegate: Yea, Kim Burry: Yea, Becky Henkel: Yea, Kim Kildow: Yea

III. Introduction of Guests

The guests introduced themselves to the board.

IV. Public Comments

Gage Norman addressed the board.
Jenny Houchin addressed the board.

V. Recognition of Student Achievements

The following students were recognized:
NSAA Believers and Achievers Program-
Kierra Miller
Lawrence Miller

WTC Championship Volleyball Team:

Carlie McKibbin
Danika Hassel
Zoie Clause
Joslyn Hopkins
Kierra Miller
Riley Hopkins
Arisa Staman
Jordyn Reish
Leah Nesbitt
Dani Harter
Jessi Kappen
Lexi Fiscus
Taylor Petersen

WTC Boys Runner-Ups:

Nate Barker(7th Place)
Hunter Miller (6th Place),
Zach Araujo
Trenton Carrizales
Logan Mascher

WTC XC JH Placers:

Emilee Houchin (2nd Place)
Zoe Mascher (7th Place)
Jacob Carrizales (7th Place)

Manufacturing Day Winners:

Sam Ferrero
Cambree Schmaltz
Matt Applegate

VI. Student Board Representative Report

Student Board Representative Kierra Miller presented her report to the board. Student Activities: Volleyball is 21-1. They won the WTC tournament. They have a goal to win MAC as well. Softball ended their season on Monday. They went 1-20. The girls had a blast, and it was a great first season of memories. Football is 2-4. The Jr. High cross-country season is over. Emilee Houchin placed 2nd

at WTC, Zoe Mascher placed 7th, and Jacob Carrizales placed 7th. The High School Cross-Country team had Hunter Miller place 6th and Nate Barker place 7th. The high school boy's placed 2nd as a team. They have districts later this week and are hoping to qualify for state. Jr. High volleyball is A:1-9, B:2-4. Jr. High football is 1-3. Other Pertinent Student

Information/Feedback from Students: Students are concerned about the parking lot. Mr. Olson, Nate, and I met Thursday about the school's morale. We discussed some solutions and are working with the Lead Team to bring some things to action. I sent out a survey about FCA to the students. Out of 60 students who completed the survey, 46 said they would be interested in joining FCA. Progress on Student Board Representative Initiative: One board is up. Here is the link to see progress on the website

<https://site.rocketalumnisolutions.com/home/627993e34962c301526403ff?> The second board is waiting on an Ethernet connection to be put up. Total funds raised and received: \$3,000. I'm waiting on \$500 from Bluffs PT to be sent in, so the total will be \$3,500. Additionally, I am in touch with Aulick Industries. They are very interested in donating a good amount. I have a phone call with the person in charge of that on Monday the 10th, so hopefully, I can give you an update that night. I received another sponsorship of \$1,000. Additionally, \$1535.88 was taken out of this account for the purchase of the boards. This was between 9/2022-present. For the purchase of the record boards, \$5,000 came from the school board, \$2,500 was taken from the Lead Team funds, and \$1,535.88 was taken from the funds I raised. \$1,942.97 is the current balance in my account. Once I receive the check for \$500 from Bluffs PT, I will have the payment for next year covered.

VII. Invited Presentations and Discussions with Presenters

VII.A. Presentation and Discussion with Mr. Tyler Cox of Central NE Equipment Regarding 14 Passenger Buses, 12 Passenger Vans, and the Grant Application Process for an Electric Bus and Power Station.

Mr. Cox was unable to attend the meeting.

VII.B. Presentation and Discussion by Bayard Education Association (BEA)

Mr. Keszler presented on behalf of the Bayard Education Association (BEA).

VII.C. Presentation and Discussion by Bayard Teachers Organization (BTO)

Stephanie Barker presented on the Bayard Teachers Organization (BTO).

VIII. Board Committee Reports and Recommendations

IX. Action Items

IX.A. Consent Agenda

Motion Passed: Motion to approve the Consent Agenda passed with a motion by Becky Henkel and a second by Joe Applegate.

Votes: Carolyn Applegate: Yea, Joe Applegate: Yea, Kim Burry: Yea, Becky Henkel: Yea, Kim Kildow: Yea

IX.A.1. Minutes of Previous Meeting

IX.A.2. Bills

IX.A.3. Board Member Reports

IX.A.4. Reports and Correspondence Requiring No Action

IX.A.4.a. General Reports and Financial Reports

IX.A.4.b. Reports for Information Only

IX.A.5. Adoption of Policies on First Reading

IX.A.6. Adoption of Policies on Second Reading

IX.A.7. Approval of Contracts within Policy Guidelines

IX.B. Discuss, Consider, and Take All Necessary Action in Regard to Approval of a Lease Agreement between Bayard Public Schools and the Bayard Tiger Cub Childcare Center.

Motion Passed: Motion to approve the lease agreement between Bayard Public Schools and the Bayard Tiger Cub Childcare passed with a motion by Carolyn Applegate and a second by Joe Applegate.

Votes: Carolyn Applegate: Yea, Joe Applegate: Yea, Kim Burry: Yea, Becky Henkel: Yea, Kim Kildow: Yea

IX.C. Discuss, Consider, and Take All Necessary Action in Regard to Requests to be Recognized as the Exclusive Bargaining Agent for the Teachers for the 2024-2025 Contract Year

Motion Tabled: Motion to table the requests to be recognized as the exclusive bargaining agent for the teachers for the 2024-2025 contract year was made by Joe Applegate and a second by Kim Burry.

Votes: Carolyn Applegate: Yea, Joe Applegate: Yea, Kim Burry: Yea, Becky Henkel: Yea, Kim Kildow: Yea

IX.D. Discuss, Consider, and Take All Necessary Action Regarding the Appointment of a Delegate to the NASB Representative Assembly on November 18, 2022, at the State Education Conference.

Motion Passed: Motion to appoint Kim Kildow as Delegate to the NASB Representative Assembly on November 18, 2022, at the State Education Conference passed with a motion by Carolyn Applegate and a second by Becky Henkel.

Votes: Kim Kildow: Abstain (With Conflict), Carolyn Applegate: Yea, Joe Applegate: Yea, Kim Burry: Yea, Becky Henkel: Yea

X. Discussion Items

X.A. Review and Discussion of Special Education (SPED) and High Ability Learner (HAL) Programs.

The board reviewed the annual HAL report.

The board reviewed the annual Special Education Report.

X.B. Review and Discussion of Statewide Assessment Results

Mr. Olson advised the data is still embargoed at this time but information will be shared when available.

X.C. Review and Discussion of Negotiations Timeline and Collective Bargaining with the Bayard Education Association.

The board reviewed the negotiations timeline and collective bargaining with the Bayard Education Association for the 2023-2024 contract year.

X.D. Review and Discussion of Policies 6020 through 6920 in the 6000 series.

The board discussed policies 6020 through 6920 in the 6000 series.

XI. Reports

XI.A. Principals and District Administrators

Mrs. Ehler provided her report to the board. Academics: We plan to utilize our October 14 in-service date for Reading curriculum training and data review of NWEA and NSCAS results. AR in the elementary is going very well and our first wave of incentives will be a movie sponsored by the Student Lighthouse team. Acadience testing is complete and reports are available for teachers to begin working with interventions to improve areas of need in reading for our students. We will be utilizing the “Ketchup List” again this year to send out weekly updates to staff about which students may need to attend Homework Club or Academic Intervention afterschool. Pathfinders also uses this list during their homework time to help students stay on track. Our Lighthouse Team will be meeting with Leader in Me Coach, Alex Martin, to finalize strategies for achieving Lighthouse status second semester. Leadership: The Student Lighthouse Team has begun collecting recycling weekly. Our first Leadership assembly happened last month headed up by Mrs. James, and Miss Binder. Specials teachers were able to present students with awards from their classes and our leadership team was able to present the first habit to our whole student body. Student of the week are up and running. This year students will be nominating each other, rather than having staff nominate them. Engagement: We did some updating in the elementary office prior to school starting that has been very helpful. We were able to upgrade our tables and storage thanks to Chris Hayden, who was in charge of clearing out equipment from the Faneuil facility. Several of our teachers were also given new office chairs. Parent-teacher conferences were a success. I would like to think of other ways to arrange them to increase attendance and engagement. Preschool had their first family night on October 6, where parents were elected to the parent group. They will have several other family gatherings throughout this year and a volunteer project as well. Community: Sixth grade made a trip to Chadron to be the first to attend the new Chadron State Planetarium on September 27 and to the Wildcat Hills on September 22. Fifth Grade attended Water Education for Tomorrow on October 4. Fourth grade students attended Flowerfield, the traditional pioneer schoolhouse experience on October 6. Third Grade traveled to Alliance for Kids Fitness and Nutrition Day on September 20. Our work in early childhood education continues with the election of our Board of Directors for the Tiger Cub Childcare Center. Community supporters gathered on October 5 to hear from Mike Feeken, with First Five Nebraska, about the importance of their support of early childhood programs. Many of the technical issues have been completed with budget, enrollment, handbook, bylaws, and supply lists. We look forward to moving this project along as quickly as possible.

Dr. Rice provided her report to the board. Academics: NWEA/NSCAS test results will be analyzed during our teacher inservice day on October 14th. We have invited Deidre Amunson and her team from ESU to lead the process. Our Academic Success Rate is improving due to our staff’s dedication to student success. I would like to commend our staff and coaches for working together to make this happen. All Sophomores took the Pre-ACT on Sept. 27th. We are a testing site for the ACT on October 22nd. Currently, there are 78 students signed up to test at our site and 64 of them are Bayard students. Leadership: Our Lead Team is to be commended for the work they are doing to build our Honor Wall. Specifically, I would like to commend Kierra Miller for her commitment to this project. We will be working with our Leader In Me Coach, Alex Martin during the October 14th inservice to identify next steps in reaching Lighthouse status. Engagement: Congratulations to our students who participated in the Manufacturing Contest hosted by Aulick on October 5th. The team consisting of Sam Ferrero, Cambree Schmaltz, and Matt Applegate won 2nd place. Thank you to Mr. Rafferty and Mr. Malcolm for their assistance in preparing our students for this contest. We had 13 students selected to

participate in WTC Honor Choir. The concert will be held at Bayard and will be under the direction of Mr. Scott Harvey. Community: The Sophomore class attended CERT training on Thursday, October 6th. NBC Nebraska conducted interviews that day and featured us on the nightly news. I would like to thank Mr. Bob Hessler for his time and commitment to our school. I would like to commend the music students who have volunteered to sing or play the national anthem before sporting events this season. I am thankful that they are willing to give of their time and talents. Current enrollment 7-12 is 161 students.

Mr. Nesbitt provided his report to the board. Academics: We are working with the coaches and teachers to get students down in even 1 class to academic intervention to work assignments. We have seen a decrease in the number of kids on the down list this year, but we are still working to try to lower that number. I am looking into Academic All-State criteria for the NSAA to begin the process. We submitted Kierra Miller and Hunter Miller for Believers and Achievers in September, but unfortunately, they didn't make the top 48. We are very proud of all their accomplishments and for being nominated for Bayard for this prestigious award.

Leadership: We are planning to take 10 JH students to a leadership conference of the Monument Prevention Coalition of WNCC at Scottsbluff. They have many great speakers this day for our students. Kierra Miller and Zach Araujo attended the MAC meeting and they came up with some great ideas to bring the MAC students together possibly. Kierra is the MAC vice president and Zach is the MAC secretary. We have looked at the eligibility list over the past few weeks and are in talks to figure out eligibility per activity. We are hoping this will create a little empowerment for our activities leaders to push others in their activities to keep their grades up. We also hope to get some of our non-participants to see this and participate in something throughout the year to be a part of something. Some positive peer pressure to engage all our students. Engagement: Softball had their final game of the season at sub-districts in Chadron on October 3rd. We had many Chadron fans complimentary of the growth from the first time we played them early in the season. They finished the season 1-19, but saw some tremendous improvement in each game. We have begun to schedule for next year. Girl's golf had their final meet of the season at districts in Kimball on October 3rd. The golfers decreased scores throughout the season by 20-30 strokes and the younger golfers are excited about their futures in the program. Volleyball won the WTC tournament on September 29th for the 1st time since 1991. They beat Gordon-Rushville in the championship match. Since that time, they have now improved their record to 21-1 on the year. I am unable to find the last time we had a girls' volleyball team that won 20-plus games in a regular season. Also, MAC is on October 15th and they have their eye set on winning this conference as well. Football got 2 wins in October, beating Morrill during homecoming and Hemingford during Parents night. They have 2 games left in the regular season and are looking to improve to 4 wins on the season and earn an opportunity to make the playoffs. JH MAC is October 8th in Banner County. We play Garden County in the first round. The girls got their 1st win of the season against Leyton last week. JH football has 2 games left this season and has made some major strides. They had to play a 6 man vs Garden County the other night but will end with two 8-man games to finish the season. Band participated in CSC band day on October 1st and has been working on the football field to prepare for Old West Marching band day coming up on October 15th. Coach Jenny Posey chatted with me and will be starting One Acts practice next week. She anticipates we could have more than 30 kids interested in being a part of this program. Mr. Malcolm and Mr. Rafferty had a Manufacturing day that was done Oct 5 and students really did shine in their work. We took 2nd place in the event. FFA will be participating in the district Land judging competition on

October 12th and hoping we have some qualifiers for the State Land judging competition on Scottsbluff on October 19th. XC boys received runner-up at the WTC meet and many of our runners placed high at this event. We will also have many of our boys and girls earning MAC all-conference honors from the meet we ran at the end of September. District XC will be this month along with the state meet in Kearney. Choir set a date and will be working to sing the national anthem for a nuggets game in January. I have begun work on setting schedules for next year and ensuring our winter schedules are in order for the next season. Community: We had parents' night for softball during their final home game on September 29th. Football, XC, and girls' golf had parents' night the next night on September 30th at the football program. Volleyball will be having parents' night on October 11th. The cheerleaders put on a pep rally for the elementary kids and we had many of our athletes go and participate with them. The elementary staff and students were very excited to have their role models come over talk and have fun with them on homecoming week. We are going to be looking at having nurse Jobman do another nutritional class for all our students if possible to help them understand the importance of proper nutrition not only for activities but also academics. We hope to add sleep in as part of this talk. We got a few other members from the community to help volunteer to the line judge, take tickets, and help us at the school. It is good to see people wanting to be involved to help in the school.

Dr. Radford provided her report to the board. Academics: We have recently had two students exit special education due to significant growth in skills and increased independence, which is such a success. IEP training for two of the special education teachers has been scheduled with ESU. This training will help them improve their transition planning for special education students 14 years and older. ESU Inclusive Support Coordinators have been helping to improve our inclusive programming for a couple of elementary students. Leadership: I attended Advisory Training in order to assist Bobbie Stuart in completing the Special Education Finance Report for NDE (SPEDFRS). I have been working with Jennifer Splichal, a special education director with the Nebraska Association of Special Education Supervisors, to keep informed of deadlines and data submissions with NDE. I have been working to ensure our Infinite Campus and SRS systems are uploaded into ADVISER and match prior to the October 15th deadline. Engagement: So far, we have had 100% parent participation in our IEP meetings this year. Parents were encouraged to meet with special education teachers during parent-teacher conferences. Community: While the ESU provides some excellent programming at Meridian and Panhandle Beginnings, we are working hard this year to keep students in our building and provide them with a variety of educational opportunities.

XI.B. Superintendent

Mr. Olson presented his report to the board. Friday Oct. 14 the K-12 staff will be doing a data dig to review MAP and other assessments. This will be under the direction of ESU 13. Following the morning data dig the staff will be engaged in refresher training concerning the Leader in Me program. NDE has released NSCAS Assessment data and AQuESTT classifications for review but the information is embargoed through the month of Oct. Johnson Control have decommissioned the old boiler in the Elementary and will begin work on the high school boiler the week of the Oct. 10. The Radiant heat system was not functioning in the bus barn and an ignition switch and blower have been ordered for it. Zach Swift a Blue Bird certified mechanic made warrantee repair work on the 2021 and did some repair work on both the flat nose and 05

thirty passengers which Kurt finished. Parts have been ordered for the 30passengersr. Kurt will make the necessary repairs. All buses have undergone the Federal inspection and will undergo the state-level inspection in Nov. Later in the month we will start to receive bids on camera systems for the buses. I will secure a Freightliner Thomas bus presentation for Nov. Currently for service work we need to transport or drive buses to Kearney or Alda but there is a Freightliner service mechanic in Scottsbluff so that may be an option to consider. Frontier Basement Solutions anticipates it will begin foundation work on the high school building later this month most likely during the week of the 24th.

XII. Set Next Meeting Date

Next meeting set for November 14, 2022 at 7:00p.m.

XIII. Adjournment

Motion Passed: Motion for adjournment at 7:58 p.m. passed with a motion by Becky Henkel and a second by Joe Applegate.

Votes: Carolyn Applegate: Yea, Joe Applegate: Yea, Kim Burry: Yea, Becky Henkel: Yea, Kim Kildow: Yea

Secretary

Board of Education Work Session

Monday, November 7, 2022 10:00 AM

Bayard Elementary School- Bayard Tiger Cub Childcare Center Classroom
400 E 8th St
Bayard, NE 69334

Carolyn Applegate: Present
Joe Applegate: Present
Kim Burry: Present
Becky Henkel: Present
Kim Kildow: Present
Donna Stuart: Present

I. Opening the Meeting

I.A. Call to Order

The work session was called to order by President Kildow at 10:16 a. m.

I.B. Open Meetings Act

The Board President informed the audience that the Open Meetings Act was posted.

I.C. Notice of Meeting

I.D. Roll Call

The following members were present: Carolyn Applegate, Joe Applegate, Kim Burry, Becky Henkel, Kim Kildow, and Donna Stuart Administrators present: Superintendent Olson, Principals Rice and Ehler, Directors Nesbitt and Radford..

I.E. Status of Absent Board Members

II. Approval of Agenda

Motion Passed: Motion to approve the agenda passed with a motion by Donna Stuart and a second by Kim Burry.

Votes: Carolyn Applegate: Yea, Joe Applegate: Yea, Kim Burry: Yea, Becky Henkel: Yea, Kim Kildow: Yea, Donna Stuart: Yea

III. Introduction of Guests

Mr. Robin Stevens and Dr. Caroline Winchester from Nebraska Rural Communities Schools Association (NRCSA) introduced themselves to the board.

IV. Discussion Items

IV.A. Discuss School Improvement Planning and Develop Specific, Measurable, Achievable, Relevant, Time-Based (SMART)Goals with Nebraska Rural Communities Schools Association (NRCSA).

The board discussed school improvement planning and developing specific, measurable, achievable, relevant, time-based (SMART) goals with Nebraska Rural Communities Schools Association (NRCSA).

V. Adjournment

Motion Passed: Motion for adjournment at 1:14p.m. passed with a motion by Donna Stuart and a second by Becky Henkel.

Votes: Carolyn Applegate: Yea, Joe Applegate: Yea, Kim Burry: Yea, Becky Henkel: Yea, Kim Kildow: Yea, Donna Stuart: Yea

Secretary

Bayard Public Schools

11/14/2022

GENERAL FUND

Vendor Name	GL Acct #	Description	Amount
ACE HARDWARE	01 1100 610 001 001 1	SUPPLIES	284.83
	Total		284.83
ALARM SECURITY TECHNICIANS	01 2620 352 002 002 2	ast monitoring	28.95
	01 2620 352 001 001 1	ast monitoring	28.95
	01 2620 352 001 001 1	service call	85.00
	Total		142.90
BASE EDUCATION LLC	01 2120 610 001 001 1	base ed	4,500.00
	Total		4,500.00
BAYARD AUTOMOTIVE	01 2710 610 000 000 0	oil filters fuel trat ratchet	286.67
	01 2710 610 000 000 0	Tires	613.68
	Total		900.35
BAYARD PUBLIC SCHOOLS - LUNCH	01 1160 591 000 000 0	oct 22 adult meals	940.18
	01 1370	oct 22 prek meals	1,186.50
	Total		2,126.68
BAYARD TRANSCRIPT	01 2310 580 000 000 0	oct 22 publications	335.16
	Total		335.16
BENZEL PEST CONTROL	01 2620 352 001 001 1	pest control	110.78
	01 2620 352 002 002 2	pest control	110.77
	Total		221.55
BLACK HILLS ENERGY	01 2610 621 001 001 1	#242155 heating fuels	949.80
	01 2610 621 000 000 0	#267959 heating fuels	72.39
	01 2610 621 002 002 2	#462419 heatinf fuels	297.12
	Total		1,319.31
BRADY, DEE	01 1100 352 001 001 1	accompanist oct22	572.50
	01 1100 352 001 001 1	accompanist sept 22	492.50
	Total		1,065.00
BSN Sports	01 1100 610 001 001 1	balls	7.18
	Total		7.18
BUDGET DRAIN SERVICES LLC	01 2620 352 002 002 2	drain cleaning elem	900.00
	Total		900.00
CANNON FINANCIAL SERVICES	01 2610 610 001 001 1	copier rental	129.50
	01 2610 610 002 002 2	copier rental	129.50
	01 1100 610 001 001 1	copier rental	142.45
	01 1100 610 002 002 2	copier rental	142.45
	Total		543.90
Capital One	01 2620 610 001 001 1	bungee	3.94
	01 2620 610 001 001 1	bungee	3.13
	01 6968 610 002 002 2	club supplies	110.50
	Total		117.57
CARDMEMBER SERVICE	01 1100 810 002 002 2	Generation Genius subscription	175.00
	01 2410 610 001 001 1	Gallup Strengths Codes	511.07
	01 1100 291 000 000 0	Nebraska Coaches Association	50.00
	01 1100 610 001 001 1	Christmas music	99.07
	01 1160 610 000 000	Nutrition Preschool Unit	10.00
	01 1100 610 001 001 1	Festival Santus	24.60
	01 1100 610 001 001 1	With Gladness, Cheer and Song	38.40
	01 1100 610 001 001 1	Omnia Sol	35.40
	01 1100 610 001 001 1	Didn't My Lord Deliver Daniel	33.00
	01 1100 610 001 001 1	Like the Beat of a Drum	23.40
	01 1100 610 001 001 1	How Can I Keep From Singing	31.80
	01 1100 610 001 001 1	shipping	12.13
	01 2510 610 000 000 0	spray for office	24.00
	01 2510 610 000 000 0	tax	1.56
	01 2510 810 000 000 0	mail chimp	11.00
	01 2510 531 000 000 0	postage	27.51
	01 3599 580 400 000 0	crssa conf travel- halverson, dobrinski	94.91
	01 3599 610 400 000 0	1023ex filing	275.00
	Total		1,477.85
CENTURY LINK	01 2510 382 000 000 0	#0450 telephone	171.62
	01 2510 382 000 000 0	#1785 telephone	538.70
	01 2510 382 000 000 0	#7931 telephone	197.90
	01 2510 382 000 000 0	#1510 telephone	146.59
	Total		1,054.81
CITY OF BAYARD	01 2610 621 001 001 1	#75400 electric	6,523.16
	01 2610 410 001 001 1	#75400 utlities	1,421.25
	01 2610 621 000 000 0	#31200 electric	37.00
	01 2610 621 002 002 2	75600 electric	4,916.79
	01 2610 410 002 002 2	#75600 utlities	1,072.75
	Total		13,970.95

CONNECTING POINT	01 1100 610 001 001 1	service contract -copiers	652.01
	01 1100 610 002 002 2	service contract -copiers	652.01
	01 1100 610 001 001 1	service contract copiers	748.15
	01 1100 610 002 002 2	service contract copiers	748.14
	Total		2,800.31
CULLIGAN WATER CONDITION	01 2610 610 001 001 1	oct22 r/o	25.50
	01 2610 610 002 002 2	oct22 r/o	105.90
	Total		131.40
DAS STATE ACCOUNTING - CENTRAL	01 1100 382 000 000 0	sept 22 network	238.13
	Total		238.13
DHHS LICENSURE UNIT	01 3599 610 400 000 0	license fee- Bayard Tiger Cub Childcare	25.00
	01 3599 610 400 000 0	licensing fee	50.00
	01 3599 610 400 000 0	license fee- Bayard Tiger Cub Childcare	(25.00)
	Total		50.00
E3 DIAGNOSTICS	01 1160 591 000 000 0	Calibration of hearing machine for scree	210.00
	Total		210.00
EARLY CHILDHOOD TRAINING CENTER	01 1200 610 003 000 0	GOLD: OSEP Support for Administrators	20.00
	Total		20.00
EDUCATIONAL SERVICE UNIT #13	01 1200 591 003 002 2	panhandle beginnings	965.70
	01 2190 591 000 000 0	mips	70.00
	01 1100 330 001 001 1	media specialist training	(20.00)
	01 2190 591 000 000 0	non sped counseling	4,083.77
	01 1100 382 001 001 1	dl	770.00
	01 1100 382 001 001 1	erate	350.00
	01 1160 591 000 000 0	neva	708.33
	01 1292 591 003 000 0	sup esu 0-2 programs	25.64
	01 2153 591 003 000 0	0-2 speech	320.52
	01 2171 591 003 001 1	secondary pt	427.50
	01 2181 591 003 002 2	elem low vision	94.77
	01 1200 330 003 000 0	sped inservice	69.30
	01 1200 591 003 002 2	elem sup ot	107.42
	01 1200 591 003 000	sup s/a esu programs	389.91
	01 1200 591 003 001 1	sup secondary ot	46.80
	01 1200 591 003 001 1	sup secondary pt	34.20
	01 6408 591 004 000 0	meridian	2,099.00
	01 1200 591 003 002 2	sup elem low vision	7.58
	01 1200 591 003 001 1	sup secondary speech	15.52
	01 1291 591 003 000 0	sup 3-5 ot	55.80
	01 1291 591 003 000 0	sup esu programs 3-5	131.21
	01 2161 591 003 002 2	elem ot	1,342.80
	01 2161 591 003 001 1	secondary ot	585.00
	01 2162 591 003 000	3-5 ot	697.50
	01 2152 591 003 000 0	3-5 speech	1,640.13
	01 2151 591 003 001 1	secondary speech	667.91
	01 2151 591 003 002 2	elem speech	3,913.90
	01 2151 591 003 001 1	meridian speech	194.04
	01 2141 591 003 001 1	psych counseling sped	222.73
	Total		20,016.98
EDUCATIONAL SERVICE UNIT #2	01 2220 640 001 001 1	elibrary 2022-2023	500.00
	Total		500.00
Ehler, Candace	01 2410 610 002 002 2	Breakfast items	82.49
	Total		82.49
FLOYD'S SALES & SERVICE INC.	01 2710 610 000 000 0	Wiper parts for bus 14	129.88
	Total		129.88
Halverson, April	01 3599 352 400 000 0	sept 22 c4k grant reimb services	3,750.00
	Total		3,750.00
HEARTMATH INSTITUTE	01 1200 610 003 001 1	1x emwave2-Charcoal Gray	245.35
	Total		245.35
HOLIDAY INN - KEARNEY	01 2660 330 000 000 0	stuart lodging safety conference	239.90
	Total		239.90
HOUGHTON MIFFLIN CO	01 6998 610 000 000 0	Additional Into Reading Teacher's Guides	2,001.00
	01 6998 610 000 000 0	Into Reading	2,693.60
	01 6998 610 000 000 0	Into Reading	3,056.69
	01 6998 610 000 000 0	Into Reading	4,400.98
	01 1100 610 002 002 2	Into Reading materials	718.74
	01 6998 610 000 000 0	Into Reading materials	107.01
	01 6998 610 000 000 0	Into Reading	3,294.20
	01 6998 610 000 000 0	Into Reading materials	214.02
	01 6998 610 000 000 0	Into Reading materials	107.01
	01 6998 610 000 000 0	Into Reading materials	107.01
	Total		16,700.26
IDEAL LINEN SUPPLY	01 2610 610 001 001 1	supplies	393.87
	01 2610 610 002 002 2	supplies	536.16
	Total		930.03

IDEAL/BLUFFS FACILITY SOLUTIONS	01 2610 610 001 001 1	floor pads	160.99
	01 2610 610 001 001 1	floor pad	160.99
	01 2610 610 001 001 1	parts for scrubber and labor	85.00
	01 2610 610 001 001 1	Restroom supplies HS	363.00
	01 2610 350 002 002 2	repairs to scrubber	280.78
	Total		1,050.76
IXL LEARNING	01 1100 610 001 001 1	Grades 7-12 site license for 150 student	1,800.00
	01 1200 610 003 001 1	Resource Group grades K-12: 25 students	438.00
	Total		2,238.00
JOHNSON CASHWAY LUMBER CO	01 1100 610 001 001 1	Random widths and lengths of oak	705.84
	Total		705.84
JOHNSON CONTROLS	01 2620 352 002 002 2	lost top of boiler stack	528.32
	01 2620 352 002 002 2	replacement of vent caps	1,288.48
	01 2620 352 001 001 1	chiller repairs	471.28
	Total		2,288.08
JUNIOR LIBRARY GUILD	01 2220 640 002 002 2	Hep Category Humor Elementary Plus	227.92
	01 2220 640 002 002 2	Get Category Graphic Novels Elementary	262.64
	01 2220 640 002 002 2	E Category Easy Reading	200.64
	01 2220 640 002 002 2	P Category Primary	215.16
	Total		906.36
KOLEY JESSEN ATTORNEYS	01 2330 317 000 000 0	legal fees	4,500.00
	Total		4,500.00
KSB SCHOOL LAW	01 2330 317 000 000 0	LEGAL SERVICES	1,775.00
	Total		1,775.00
KUSKIE OIL CO.	01 2610 626 001 001 1	custodial fuel	56.00
	01 2710 626 000 000	oct 22 fuel	5,665.63
	Total		5,721.63
LINGO COMMUNICATIONS	01 2510 382 000 000 0	telephone	292.23
	01 2510 382 000 000 0	telephone	283.33
	Total		575.56
MATHCOUNTS Foundation	01 1100 810 001 001 1	entry fee for mathcounts competition	180.00
	Total		180.00
MATHESON TRI-GAS INC.	01 1100 610 001 001 1	Metal chop saw	613.00
	Total		613.00
MCI COMM SERVICE	01 2510 382 000 000 0	telephone	33.45
	Total		33.45
MENARDS	01 2610 610 002 002 2	6 rolls of duct tape and a box of small	13.40
	Total		13.40
MID-AMERICAN RESEARCH CHEMICAL	01 2610 610 002 002 2	Uronic Salt Remover	129.00
	01 2610 610 002 002 2	MARC 50	74.50
	01 2610 610 002 002 2	freight	20.80
	Total		224.30
MIDAMERICA BOOKS	01 2220 640 001 001 1	Essential Amphibians	27.95
	01 2220 640 001 001 1	Essential Birds	27.95
	01 2220 640 001 001 1	Essential Fish	27.95
	01 2220 640 001 001 1	Essential Invertebrates	27.95
	01 2220 640 001 001 1	Essential Mammals	27.95
	01 2220 640 001 001 1	Essential Reptiles	27.95
	01 2220 640 001 001 1	Eminem	27.95
	01 2220 640 001 001 1	H.E.R.	27.95
	01 2220 640 001 001 1	Kid Cudi	27.95
	01 2220 640 001 001 1	Lil Uzi Vert	27.95
	01 2220 640 001 001 1	Nick Minaj	27.95
	01 2220 640 001 001 1	The Weeknd	27.95
	01 2220 640 001 001 1	shipping	33.54
	Total		368.94
MOBIUS	01 2620 352 001 001 1	22-23 annual max pro cloud	110.00
	Total		110.00
MULTI-HEATH SYSTEMS INC	01 1200 610 003 000 0	ASRS Kit 6-18 Years - online	400.00
	01 1200 610 003 000 0	ASRS Kit 2-5 Years - online	400.00
	01 1200 610 003 000 0	shipping	16.36
	Total		816.36
NCS PEARSON, INC.	01 1200 610 003 000 0	Vineland-3 Q-global Scoring Subscription	57.00
	01 1200 610 003 000 0	BASC-3 Q-global Scoring Subscription wit	115.20
	Total		172.20
NE COLORADO CELLULAR, INC	01 1100 382 001 001 1	striv/hudl	285.93
	Total		285.93
NE COUNCIL OF SCHOOL	01 2310 330 000 000 0	kildow labor relations	225.00
	01 2510 810 000 000 0	stuart dues nasbo/asbo	610.00
	01 2660 330 000 000 0	stuart safety security summit conference	175.00
	Total		1,010.00
NEARPOD	01 1100 610 000 000 0	Nearpod Premium Plus - District level	2,000.00
	Total		2,000.00

ONE SOURCE	01 2510 810 000 000 0	BACKGROUND CHECKS	150.00
	Total		150.00
PRINT EXPRESS INC.	01 1100 610 001 001 1	NAME PLATE	26.15
	Total		26.15
PROTEX CENTRAL INC.	01 2660 352 000 000 0	FIRE EXTINGUISHER CHECKS	150.10
	Total		150.10
QUADIENT LEASING	01 2510 531 000 000 0	postage meter lease	158.97
	Total		158.97
R & M PRODUCTIONS	01 2310 610 000 000 0	2 Lq & 5 small pictures	1,235.00
	Total		1,235.00
SIMMONS OLSEN LAW FIRM P.C.	01 2330 317 000 000 0	legal services	1,640.00
	Total		1,640.00
SOAR PEDIATRIC THERAPY, LLC	01 2172 591 003 000 0	3-5 pt	393.18
	01 2171 591 003 002 2	s/a pt	771.90
	01 2172 591 003 000 0	3-5 pt	302.59
	01 2171 591 003 001 1	school age pt	1,772.42
	Total		3,240.09
STAPLES	01 1200 610 003 001 1	Brothers Printer TN-431BK	75.99
	01 2510 610 000 000 0	ink cartridge 65A	198.89
	Total		274.88
STEPH'S STUDIO	01 1100 352 001 001 1	academic excellence photographer	325.00
	01 1100 352 002 002 2	academic excellence photographer	325.00
	Total		650.00
STERLING COMPUTERS CORP	01 2660 610 000 000	Academic VMware Carbon Black Cloud	1,281.50
	01 2510 610 000 000 0	Dell Latitude 3520 BTX 16GB RAM 256	1,847.54
	Total		3,129.04
Stuart, Bobbie	01 2510 580 000 000 0	mileage reimb	465.00
	Total		465.00
SYNCB/AMAZON	01 2310 610 000 000 0	Gift Card for Loutzenhiser end of employ	75.00
	01 1100 610 001 001 1	chelated iron	21.04
	01 1100 610 001 001 1	rockwool	26.98
	01 1100 610 001 001 1	3in net pots	11.99
	01 2310 610 000 000 0	Jon Coon Retirement gift card	200.00
	01 1100 610 001 001 1	6 in airstones	29.97
	01 1100 610 001 001 1	Charger for laptop	48.99
	01 2620 610 001 001 1	Ice machine filter	27.98
	01 3540 610 002 002 2	https://www.amazon .	100.60
	01 1100 610 001 001 1	Dry Erase Markers	75.60
	01 1100 610 001 001 1	Grifiti Band Joes 24 Inch 2 Pack Long La	13.98
	01 1100 610 001 001 1	Air pump for aquaponic table	82.09
	01 3540 610 002 002 2	https://www.amazon.com/Harcourt-	6.91
	Total		721.13
THOMPSON GLASS INC.	01 2620 352 001 001 1	repair broken window	674.50
	Total		674.50
TIME MANAGEMENT SYSTEMS	01 2510 810 000 000 0	timeclock	191.75
	Total		191.75
UNL EXTENSION MORRILL COUNTY	01 1100 810 002 002 2	Classroom fee	75.00
	Total		75.00
VAULT, THE	01 2410 610 002 002 2	coffee	48.00
	01 2410 610 001 001 1	Coffee for Inservice	48.00
	Total		96.00
VERIZON	01 2710 610 000 000 0	oct 22 gps	210.47
	Total		210.47
WAGNER, MARK	01 2710 610 000 000 0	BUS REPAIRS	2,006.25
	Total		2,006.25
WESTERN NEBRASKA PAPERS	01 2310 540 000 000 0	PUBLICATIONS	417.21
	Total		417.21
WILLOW LANE EDUCATION	01 2220 610 001 001 1	60 American Heroes Every Kid Should	27.99
	01 2220 640 002 002 2	Rhinos	20.52
	01 2220 640 002 002 2	Caution: Turtles and Frogs Ahead	17.72
	01 2220 640 002 002 2	How Did the Creature Cross the Road?	17.72
	01 2220 640 002 002 2	My Little Book of Cars	23.32
	01 2220 640 002 002 2	My Little Book of Dump Trucks and Digger	23.32
	01 2220 640 002 002 2	My Little Book of Trains	23.32
	01 2220 640 002 002 2	My Little Book of Weather	23.32
	01 2220 640 002 002 2	SHIPPING	10.00
	01 2220 640 002 002 2	King Carl and the Wish	20.89
	01 2220 640 002 002 2	Oh, No, Hoppo!	20.89
	01 2220 640 002 002 2	Shy Stan	20.89
	01 2220 640 002 002 2	The Cleaver Carp	20.89
	01 2220 640 002 002 2	The Fuss on the Bus	20.89
	01 2220 640 002 002 2	The Mighty Brontosaurus	18.66
	01 2220 640 002 002 2	The Mighty Pterodactyl	18.66

	01 2220 640 002 002 2	The Mighty Stegosaurus	18.66
	01 2220 640 002 002 2	The Mighty T. Rex	18.66
	01 2220 640 002 002 2	The Mighty Triceratops	18.66
	01 2220 640 002 002 2	The Mighty Velociraptor	<u>18.66</u>
	Total		403.64
ZANER-BLOSER	01 1100 610 002 002 2	https://shop.zaner-bloser.com/collection	195.00
	01 1100 610 002 002 2	https://shop.zaner-bloser.com/collection	260.00
	01 1100 610 002 002 2	https://shop.zaner-bloser.com/collection	65.00
	01 1100 610 002 002 2	SHIPPING	<u>46.80</u>
	Total		566.80
JOHNSON CONTROLS	03 4700 720 000 000	busbarn heater	932.00
	03 4700 720 000 000	take elem boiler out of service	<u>867.95</u>
	Total		1,799.95
		General Fund Total	\$117,083.56
		Building Fund	\$1,799.95
		Payroll	\$435,809.74

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Student Board Representative

Board of Education Report

October 10, 2022

Submitted by: Kierra Miller

First Semester Student Board Representative

1. Student Activities:
 - a. The football, volleyball, golf, and cross-country, and softball seasons ended.
 - b. Volleyball Won Sub-Districts in a sweep and districts in a 5-set thriller. The team went to state and had a great time!
 - c. Jr. High Wrestling began and has had a few successful meets.
 - d. High school Basketball and Wrestling began conditioning this week.
 - e. The Lead Team has begun to plan a monthly assembly, starting in December. We plan to recognize student achievements and attempt to boost morale.

2. Other Pertinent Student Information/ Feedback from students
 - a. The entrances to the parking lot have been an area of concern for the students. If someone can come in and fill in the holes, that would be greatly appreciated.

3. Progress on Student Board Representative Initiative
 - a. Both Boards are up and running. There has been a lot of new information added, so when you have a chance to check them out, I recommend doing so.
 - b. My financial information has no changes since our last meeting. The account balance is \$1,942.97

2021-2022 AFR SUMMARY REPORT

62-0021-000 - BAYARD PUBLIC SCHOOLS

GENERAL FUND RECEIPTS

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
Local Sources:		
01-1-01100-000	TAXES LEVIED/ASSESSED BY THE SCHOOL DISTRICT	\$2,903,197.00
01-1-01115-000	CARLINE TAXES	\$16,378.00
01-1-01120-000	PUBLIC POWER DISTRICT SALES TAXES	\$2,286.00
01-1-01125-000	MOTOR VEHICLE TAXES	\$169,272.00
01-1-01140-000	PENALTIES AND INTEREST ON TAXES (LEVIED/ASSESSED BY SCHOOL DISTRICTS/ESU)	\$12,076.00
01-1-01321-000	TUITION FROM OTHER SCHOOL DISTRICTS WITHIN THE STATE - REGULAR EDUCATION	\$3,000.00
01-1-01370-000	PRESCHOOL TUITION AND FEES	\$7,350.00
01-1-01510-000	INTEREST ON INVESTMENTS	\$114.00
01-1-01911-000	OTHER LOCAL LICENSE FEES	\$4,030.00
01-1-01925-000	OTHER CATEGORICAL GRANTS FROM CORPORATIONS AND OTHER PRIVATE INTERESTS	\$7,000.00
01-1-01951-000	OTHER MISCELLANEOUS REVENUES FROM OTHER SCHOOL DISTRICTS WITHIN THE STATE	\$795.00
01-1-01990-000	OTHER MISCELLANEOUS LOCAL REVENUE	\$2,875.00
01-1-01000-000	TOTAL REVENUE FROM LOCAL SOURCES	\$3,128,373.00
Intermediate Sources:		
01-1-02110-000	COUNTY FINES AND LICENSE FEES	\$24,176.00
01-1-02210-000	ESU RECEIPTS	\$20,881.00
01-1-02000-000	TOTAL COUNTY AND ESU RECEIPTS	\$45,057.00
State Sources:		
01-1-03110-000	STATE AID	\$1,985,560.00
01-1-03120-000	SPED (SCHOOL AGE)	\$219,260.00
01-1-03125-000	SPED TRANSPORTATION (SCHOOL AGE)	\$8,605.00
01-1-03130-000	HOMESTEAD EXEMPTION	\$53,545.00
01-1-03131-000	PROPERTY TAX CREDIT	\$188,114.00
01-1-03166-000	FLEX FUNDING: SCHOOL AGE SUPPORT SERVICES (STATE)	\$8,589.00
01-1-03180-000	PRO-RATE MOTOR VEHICLE	\$7,451.00
01-1-03400-000	STATE APPORTIONMENT	\$42,100.00

2021-2022 AFR SUMMARY REPORT

62-0021-000 - BAYARD PUBLIC SCHOOLS

01-1-03512-000	DISTANCE EDUCATION INCENTIVE PAYMENTS	\$5,910.00
01-1-03535-000	PAYMENTS FOR HIGH ABILITY LEARNERS	\$4,740.00
01-1-03540-000	STATE EARLY CHILDHOOD	\$71,380.00
01-1-03590-000	EXTENDED LEARNING OPPORTUNITY GRANTS	\$9,653.00
01-1-03995-000	PRESIDENTIAL DECLARED DISASTER AID	\$422.00
01-1-03000-000	TOTAL REVENUE FROM STATE SOURCES	\$2,605,329.00

Federal Sources:

01-1-04212-000	ESSA TITLE I, PART A: SUPPORT FOR IMPROVEMENT	\$305,833.00
01-1-04310-000	REAP	\$19,981.00
01-1-04505-000	ESSA TITLE I, PART A: IMPROVING BASIC PROGRAMS OPERATED BY LOCAL EDUCATIONAL AGENCIES	\$222,026.00
01-1-04509-000	ESSA TITLE II, PART A SUPPORTING EFFECTIVE INSTRUCTION	\$43,157.00
01-1-04516-000	IDEA PRESCHOOL: (619) BASE/IDEA ENROLLMENT POVERTY (619) ALLOCATION	\$1,126.00
01-1-04518-000	IDEA Part B (611) Base & Enrollment Poverty Allocation	\$74,363.00
01-1-04524-000	OTHER FEDERAL NON-CATAGORICAL RECEIPTS	\$1,813.00
01-1-04530-000	OTHER FEDERAL CATAGORICAL RECEIPTS	\$3,000.00
01-1-04531-000	ESSA TITLE IV, PART B: 21ST CENTURY COMMUNITY LEARNING CENTERS	\$50,000.00
01-1-04708-000	MEDICAID IN PUBLIC SCHOOLS	\$8,642.00
01-1-04709-000	MEDICAID ADMINISTRATIVE ACTIVITIES (MAAPS)	\$11,720.00
01-1-04997-000	ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF (ESSER II):	\$101,425.00
01-1-04998-000	ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF (ESSER III)	\$115,222.00
01-1-04000-000	TOTAL REVENUE FROM FEDERAL SOURCES	\$958,308.00

01-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	\$6,737,067.00
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GENERAL FUND DISBURSEMENTS

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
1000 Instruction:		
01-2-01100-000	REGULAR INSTRUCTION	\$2,236,833.00

2021-2022 AFR SUMMARY REPORT

62-0021-000 - BAYARD PUBLIC SCHOOLS

01-2-01125-000	REGULAR INSTRUCTIONAL PROGRAMS SCHOOL AGE (FLEX-SPENDING)	\$18,757.00
01-2-01150-000	LIMITED ENGLISH PROFICIENCY PROGRAMS	\$23,911.00
01-2-01160-000	POVERTY PROGRAMS	\$668,168.00
01-2-01200-000	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS - SCHOOL AGE	\$553,115.00
01-2-01291-000	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS - AGES 3-5	\$1,920.00
01-2-01292-000	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS - AGES 0-2	\$740.00
01-2-01300-000	SUMMER SCHOOL	\$22,154.00
01-2-01000-000	TOTAL INSTRUCTION	\$3,525,598.00

2100 Support Services - Students:

01-2-02120-000	SUPPORT SERVICES - STUDENT - GUIDANCE SERVICES	\$69,431.00
01-2-02140-000	SUPPORT SERVICES - STUDENT - PSYCHOLOGICAL SERVICES	\$10,794.00
01-2-02141-000	SUPPORT SERVICES - STUDENT - PSYCHOLOGICAL SERVICES - SPED - SCHOOL AGE	\$60,377.00
01-2-02142-000	SUPPORT SERVICES - STUDENT - PSYCHOLOGICAL SERVICES - SPED - AGES 3-5	\$943.00
01-2-02151-000	SUPPORT SERVICES - STUDENT - SPEECH PATHOLOGY AND AUDIOLOGY SERVICES - SPED - SCHOOL AGE	\$8,223.00
01-2-02152-000	SUPPORT SERVICES - STUDENT - SPEECH PATHOLOGY AND AUDIOLOGY SERVICES - SPED - AGES 3-5	\$15,767.00
01-2-02153-000	SUPPORT SERVICES - STUDENT - SPEECH PATHOLOGY AND AUDIOLOGY SERVICES - SPED - AGES 0-2	\$5,451.00
01-2-02161-000	SUPPORT SERVICES - STUDENT - OCCUPATIONAL THERAPY-RELATED SERVICES - SPED - SCHOOL AGE	\$13,874.00
01-2-02162-000	SUPPORT SERVICES - STUDENT - OCCUPATIONAL THERAPY-RELATED SERVICES - SPED - AGES 3-5	\$5,205.00
01-2-02163-000	SUPPORT SERVICES - STUDENT - OCCUPATIONAL THERAPY-RELATED SERVICES - SPED - AGES 0-2	\$1,349.00
01-2-02171-000	SUPPORT SERVICES - STUDENT - PHYSICAL THERAPY-RELATED SERVICES - SPED - SCHOOL AGE	\$18,153.00
01-2-02172-000	SUPPORT SERVICES - STUDENT - PHYSICAL THERAPY-RELATED SERVICES - SPED - AGES 3-5	\$4,716.00
01-2-02173-000	SUPPORT SERVICES - STUDENT - PHYSICAL THERAPY-RELATED SERVICES - SPED - AGES 0-2	\$1,550.00
01-2-02181-000	SUPPORT SERVICES - STUDENT - VISUALLY IMPAIRED/VISION SERVICES - SPED - SCHOOL AGE	\$1,168.00
01-2-02182-000	SUPPORT SERVICES - STUDENT - VISUALLY IMPAIRED/VISION SERVICES - SPED - AGES 3-5	\$864.00
01-2-02190-000	SUPPORT SERVICES - STUDENT - OTHER	\$19,608.00

2021-2022 AFR SUMMARY REPORT

62-0021-000 - BAYARD PUBLIC SCHOOLS

01-2-02100-000	TOTAL SUPPORT SERVICES - STUDENTS	\$237,473.00
2200 Support Services - Instruction:		
01-2-02211-000	SUPPORT SERVICES - INSTRUCTION - SCHOOL IMPROVEMENT	\$1,127.00
01-2-02220-000	SUPPORT SERVICES - INSTRUCTION - LIBRARY/MEDIA SERVICES	\$93,328.00
01-2-02200-000	TOTAL SUPPORT SERVICES - INSTRUCTION	\$94,455.00
2300 Support Services - General Administration:		
01-2-02310-000	SUPPORT SERVICES - GENERAL ADMINISTRATION - BOARD OF EDUCATION	\$155,007.00
01-2-02320-000	SUPPORT SERVICES - GENERAL ADMINISTRATION - EXECUTIVE ADMINISTRATION	\$173,893.00
01-2-02330-000	SUPPORT SERVICES - GENERAL ADMINISTRATION - DISTRICT LEGAL SERVICES	\$9,412.00
01-2-02300-000	TOTAL SUPPORT SERVICES - GENERAL ADMINISTRATION	\$338,312.00
2400 Office of the Principal:		
01-2-02410-000	SUPPORT SERVICES - SCHOOL ADMINISTRATION - OFFICE OF THE PRINCIPAL	\$323,978.00
01-2-02400-000	TOTAL OFFICE OF THE PRINCIPAL	\$323,978.00
2500 Central Services:		
01-2-02510-000	CENTRAL SERVICES - FISCAL SERVICES	\$237,905.00
01-2-02570-000	CENTRAL SERVICES - PERSONNEL SERVICES	\$8,397.00
01-2-02580-000	CENTRAL SERVICES - ADMINISTRATIVE TECHNOLOGY SERVICES	\$409.00
01-2-02500-000	TOTAL CENTRAL SERVICES	\$246,711.00
2600 Operation & Maintenance of Plant:		
01-2-02610-000	OPERATION AND MAINTENANCE OF PLANT - OPERATION OF BUILDINGS	\$536,721.00
01-2-02620-000	OPERATION AND MAINTENANCE OF PLANT - MAINTENANCE OF BUILDINGS	\$53,881.00
01-2-02660-000	OPERATION AND MAINTENANCE OF PLANT - SECURITY	\$13,364.00
01-2-02670-000	OPERATION AND MAINTENANCE OF PLANT - SAFETY	\$744.00
01-2-02600-000	TOTAL OPERATION & MAINTENANCE OF PLANT	\$604,710.00

2021-2022 AFR SUMMARY REPORT

62-0021-000 - BAYARD PUBLIC SCHOOLS

2700 Student Transportation:

01-2-027X0-000	TOTAL STUDENT TRANSPORTATION - REGULAR EDUCATION	\$218,247.00
01-2-027X2-000	TOTAL STUDENT TRANSPORTATION - SPECIAL EDUCATION - SCHOOL AGE	\$6,046.00
01-2-027RG-000	TOTAL TRANSPORTATION - REGULAR EDUCATION	\$218,247.00
01-2-027SP-000	TOTAL TRANSPORTATION - SPECIAL EDUCATION	\$6,046.00

2900 Other Student Support:

01-2-02900-000	CENTRAL SERVICES - OTHER SUPPORT SERVICES	\$120,786.00
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3300 Community Services Operations:

01-2-03300-000	COMMUNITY SERVICES OPERATIONS	\$355.00
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3500 State Categorical Programs:

01-2-03535-000	HIGH ABILITY LEARNERS	\$4,324.00
01-2-03540-000	STATE EARLY CHILDHOOD	\$103,122.00
01-2-03599-000	OTHER STATE CATEGORICAL PROGRAMS	\$13,067.00

6000 Federal Programs:

01-2-06200-000	FEDERAL SERVICES - TITLE I, PART A ESSA IMPROVING BASIC PROGRAMS OPERATED BY LOCAL EDUCATIONAL AGENCIES	\$124,120.00
01-2-06212-000	FEDERAL SERVICES - TITLE I, PART A: SUPPORT FOR IMPROVEMENT	\$164,405.00
01-2-06406-000	FEDERAL SERVICES - IDEA PRESCHOOL (619) BASE ALLOCATION	\$1,126.00
01-2-06408-000	FEDERAL SERVICES - IDEA PART B (611) BASE & ENROLLMENT POVERTY ALLOCATION - BIRTH THROUGH AGE TWENTY-ONE	\$74,363.00
01-2-06422-000	IDEA PRESCHOOL (619) ARP - BASE/ENROLLMENT POVERTY (619) ALLOCATION	\$1,274.00
01-2-06690-000	FEDERAL SERVICES - OTHER FEDERAL NON-CATEGORICAL EXPENDITURES	\$3,525.00
01-2-06968-000	FEDERAL SERVICES - TITLE IV, PART B ESSA 21ST CENTURY COMMUNITY LEARNING CENTERS	\$62,975.00
01-2-06990-000	FEDERAL SERVICES - OTHER FEDERAL CATEGORICAL RECEIPTS	\$3,871.00
01-2-06992-000	FEDERAL SERVICES - REAP	\$23,131.00
01-2-06997-000	ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF (ESSER II):	\$72,026.00
01-2-06998-000	ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF (ESSER III)	\$187,694.00
01-2-06000-000	TOTAL FEDERAL PROGRAMS	\$718,510.00

2021-2022 AFR SUMMARY REPORT

62-0021-000 - BAYARD PUBLIC SCHOOLS

8000 Transfers to Other Funds:

01-2-08000-000	TRANSFERS (OUTGOING)	\$150,000.00
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01-2-20000-000	TOTAL CURRENT EXPENSE	\$5,827,811.00
01-2-20100-000	ADJUSTMENTS TO CURRENT EXPENSE	\$30,893.00
01-2-20200-000	TOTAL ADJUSTED CURRENT EXPENSE	\$5,796,918.00
01-2-20400-000	TOTAL GENERAL FUND EXPENDITURES	\$5,987,184.00
01-2-20500-000	TOTAL DISBURSEMENTS	\$6,705,694.00

GENERAL FUND BALANCES

<i>BalanceTotals</i>	<i>Amount</i>
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General Fund Beginning and Ending Fund Balances:

01-0-CSHOH-BEG	General Fund - Cash on Hand - Beginning Balance	\$352,961.00
01-0-CSHOH-END	General Fund - Cash on Hand - Ending Balance	\$383,254.00
01-0-TREAS-BEG	General Fund - Cash at County Treasurers - Beginning Balance	\$710,162.00
01-0-TREAS-END	General Fund - Cash at County Treasurers - Ending Balance	\$711,240.00

DEPRECIATION FUND RECEIPTS

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
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Local Sources:

02-1-01510-000	INTEREST ON INVESTMENTS	\$1,448.00
02-1-01000-000	TOTAL REVENUE FROM LOCAL SOURCES	\$1,448.00
02-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	\$1,448.00

2021-2022 AFR SUMMARY REPORT

62-0021-000 - BAYARD PUBLIC SCHOOLS

DEPRECIATION FUND BALANCES

<i>BalanceTotals</i>	<i>Amount</i>
Depreciation Beginning and Ending Fund Balances:	
02-0-CSHOH-BEG Depreciation Fund - Cash on Hand - Beginning Balance	\$82,058.00
02-0-CSHOH-END Depreciation Fund - Cash on Hand - Ending Balance	\$83,506.00

EMPLOYEE BENEFIT FUND RECEIPTS

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
Local Sources:		
03-1-01510-000	INTEREST ON INVESTMENTS	\$179.00
03-1-01000-000	TOTAL REVENUE FROM LOCAL SOURCES	\$179.00
Non-Revenue Sources:		
03-1-05200-000	FUND TRANSFERS IN	\$10,000.00
03-1-05690-000	OTHER NON-REVENUE RECEIPTS	\$7,065.00
03-1-05000-000	TOTAL OTHER FINANCING SOURCES	\$17,065.00
03-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	\$17,244.00

EMPLOYEE BENEFIT FUND DISBURSEMENTS

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
2900 Other Student Support:		
03-2-02900-000	CENTRAL SERVICES - OTHER SUPPORT SERVICES	\$38,864.00
03-2-20500-000	TOTAL DISBURSEMENTS	\$38,864.00

2021-2022 AFR SUMMARY REPORT

62-0021-000 - BAYARD PUBLIC SCHOOLS

EMPLOYEE BENEFIT FUND BALANCES

<i>BalanceTotals</i>	<i>Amount</i>
Employee Benefit Beginning and Ending Fund Balances:	
03-0-CSHOH-BEG Employee Benefit Fund - Cash on Hand - Beginning Balance	\$174,439.00
03-0-CSHOH-END Employee Benefit Fund - Cash on Hand - Ending Balance	\$152,819.00

ACTIVITIES FUND RECEIPTS

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
Local Sources:		
05-1-01510-000	INTEREST ON INVESTMENTS	\$562.00
05-1-01710-000	ADMISSIONS	\$27,705.00
05-1-01740-000	FEES	\$1,465.00
05-1-01741-000	EXTRACURRICULAR ACTIVITY FEES	\$17,245.00
05-1-01790-000	OTHER ACTIVITY INCOME	\$199,769.00
05-1-01920-000	OTHER CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES	\$14,554.00
05-1-01990-000	OTHER MISCELLANEOUS LOCAL REVENUE	\$14,448.00
05-1-01000-000	TOTAL REVENUE FROM LOCAL SOURCES	\$275,748.00
Non-Revenue Sources:		
05-1-05200-000	FUND TRANSFERS IN	\$150,000.00
05-1-05000-000	TOTAL OTHER FINANCING SOURCES	\$150,000.00
05-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	\$425,748.00

ACTIVITIES FUND DISBURSEMENTS

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
2900 Other Student Support:		
05-2-02900-000	CENTRAL SERVICES - OTHER SUPPORT SERVICES	\$407,475.00

2021-2022 AFR SUMMARY REPORT

62-0021-000 - BAYARD PUBLIC SCHOOLS

05-2-20500-000 **TOTAL DISBURSEMENTS** **\$407,475.00**

ACTIVITIES FUND BALANCES

<i>BalanceTotals</i>	<i>Amount</i>
Activities Beginning and Ending Fund Balances:	
05-0-CSHOH-BEG Activities Fund - Cash on Hand - Beginning Balance	\$498,349.00
05-0-CSHOH-END Activities Fund - Cash on Hand - Ending Balance	\$516,623.00

SCHOOL NUTRITION FUND RECEIPTS

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
Local Sources:		
06-1-01510-000	INTEREST ON INVESTMENTS	\$49.00
06-1-01611-000	SCHOOL LUNCH PROGRAM	\$17,954.00
06-1-01990-000	OTHER MISCELLANEOUS LOCAL REVENUE	\$2,976.00
06-1-01000-000	TOTAL REVENUE FROM LOCAL SOURCES	\$20,979.00
Federal Sources:		
06-1-04210-000	FEDERAL NUTRITION PROGRAMS	\$267,846.00
06-1-04000-000	TOTAL REVENUE FROM FEDERAL SOURCES	\$267,846.00
06-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	\$288,825.00

SCHOOL NUTRITION FUND DISBURSEMENTS

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
3100 Food Service Operations:		
06-2-03100-000	FOOD SERVICES OPERATIONS	\$268,394.00

2021-2022 AFR SUMMARY REPORT

62-0021-000 - BAYARD PUBLIC SCHOOLS

06-2-20500-000 **TOTAL DISBURSEMENTS** **\$268,394.00**

SCHOOL NUTRITION FUND BALANCES

<i>BalanceTotals</i>		<i>Amount</i>
School Nutrition Beginning and Ending Fund Balances:		
06-0-CSHOH-BEG	School Nutrition Fund - Cash on Hand - Beginning Balance	\$85,803.00
06-0-CSHOH-END	School Nutrition Fund - Cash on Hand - Ending Balance	\$106,235.00

BOND FUND RECEIPTS

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
Local Sources:		
07-1-01100-000	TAXES LEVIED/ASSESSED BY THE SCHOOL DISTRICT	\$204,134.00
07-1-01115-000	CARLINE TAXES	\$1,147.00
07-1-01140-000	PENALTIES AND INTEREST ON TAXES (LEVIED/ASSESSED BY SCHOOL DISTRICTS/ESU)	\$868.00
07-1-01510-000	INTEREST ON INVESTMENTS	\$40.00
07-1-01000-000	TOTAL REVENUE FROM LOCAL SOURCES	\$206,189.00
State Sources:		
07-1-03130-000	HOMESTEAD EXEMPTION	\$3,750.00
07-1-03131-000	PROPERTY TAX CREDIT	\$13,176.00
07-1-03180-000	PRO-RATE MOTOR VEHICLE	\$524.00
07-1-03990-000	OTHER STATE RECEIPTS	\$160.00
07-1-03000-000	TOTAL REVENUE FROM STATE SOURCES	\$17,610.00
07-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	\$223,799.00

2021-2022 AFR SUMMARY REPORT

62-0021-000 - BAYARD PUBLIC SCHOOLS

BOND FUND DISBURSEMENTS

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
5000 Debt Services:		
07-2-05000-000	TOTAL DEBT SERVICES	\$212,608.00
07-2-20500-000	TOTAL DISBURSEMENTS	\$212,608.00

BOND FUND BALANCES

<i>BalanceTotals</i>		<i>Amount</i>
Bond Beginning and Ending Fund Balances:		
07-0-CSHOH-BEG	Bond Fund - Cash on Hand - Beginning Balance	\$128,888.00
07-0-CSHOH-END	Bond Fund - Cash on Hand - Ending Balance	\$141,432.00
07-0-TREAS-BEG	Bond Fund - Cash at County Treasurers - Beginning Balance	\$50,617.00
07-0-TREAS-END	Bond Fund - Cash at County Treasurers - Ending Balance	\$49,263.00

SPECIAL BUILDING FUND RECEIPTS

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
Local Sources:		
08-1-01100-000	TAXES LEVIED/ASSESSED BY THE SCHOOL DISTRICT	\$63,756.00
08-1-01115-000	CARLINE TAXES	\$324.00
08-1-01120-000	PUBLIC POWER DISTRICT SALES TAXES	\$45.00
08-1-01140-000	PENALTIES AND INTEREST ON TAXES (LEVIED/ASSESSED BY SCHOOL DISTRICTS/ESU)	\$443.00
08-1-01510-000	INTEREST ON INVESTMENTS	\$102.00
08-1-01000-000	TOTAL REVENUE FROM LOCAL SOURCES	\$64,670.00
State Sources:		
08-1-03130-000	HOMESTEAD EXEMPTION	\$1,060.00
08-1-03131-000	PROPERTY TAX CREDIT	\$3,744.00
08-1-03180-000	PRO-RATE MOTOR VEHICLE	\$143.00
08-1-03000-000	TOTAL REVENUE FROM STATE SOURCES	\$4,947.00

2021-2022 AFR SUMMARY REPORT

62-0021-000 - BAYARD PUBLIC SCHOOLS

Federal Sources:

08-1-04997-000	ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF (ESSER II):	\$169,164.00
08-1-04000-000	TOTAL REVENUE FROM FEDERAL SOURCES	\$169,164.00
08-1-10000-000	GRAND TOTAL OF ALL RECEIPTS	\$238,781.00

SPECIAL BUILDING FUND DISBURSEMENTS

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
4000 Facilities:		
08-2-04700-000	FACILITIES ACQUISITION AND CONSTRUCTION - BUILDING IMPROVEMENTS	\$72,826.00
6000 Federal Programs:		
08-2-06997-000	ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF (ESSER II):	\$292,731.00
08-2-06000-000	TOTAL FEDERAL PROGRAMS	\$292,731.00
08-2-20500-000	TOTAL DISBURSEMENTS	\$365,557.00

SPECIAL BUILDING FUND BALANCES

<i>BalanceTotals</i>		<i>Amount</i>
Special Building Beginning and Ending Fund Balances:		
08-0-CSHOH-BEG	Special Building Fund - Cash on Hand - Beginning Balance	\$286,322.00
08-0-CSHOH-END	Special Building Fund - Cash on Hand - Ending Balance	\$170,938.00
08-0-TREAS-BEG	Special Building Fund - Cash at County Treasurers - Beginning Balance	\$25,180.00
08-0-TREAS-END	Special Building Fund - Cash at County Treasurers - Ending Balance	\$13,787.00

School Finance & Organization Services
Nebraska Department of Education

62-0/22 Beginning and Ending Balances

School District: BAYARD PUBLIC SCHOOLS

County District Number: 62-0021-000

Date: 10/25/2022

	Beginning Balances			Ending Balances		
	Cash on Hand	Cash at County Treasurer	Total	Cash on Hand	Cash at County Treasurer	Total
01 General Fund	\$352,961.00	\$710,162.00	\$1,063,123.00	\$383,254.00	\$711,240.00	\$1,094,494.00
02 Depreciation Fund	\$82,058.00	\$0.00	\$82,058.00	\$83,506.00	\$0.00	\$83,506.00
03 Employee Benefit Fund	\$174,439.00	\$0.00	\$174,439.00	\$152,819.00	\$0.00	\$152,819.00
04 Contingency Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
05 Activities Fund	\$498,349.00	\$0.00	\$498,349.00	\$516,623.00	\$0.00	\$516,623.00
06 School Nutrition Fund	\$85,803.00	\$0.00	\$85,803.00	\$106,235.00	\$0.00	\$106,235.00
07 Bond Fund	\$128,888.00	\$50,617.00	\$179,505.00	\$141,432.00	\$49,263.00	\$190,695.00
08 Special Building Fund	\$286,322.00	\$25,180.00	\$311,502.00	\$170,938.00	\$13,787.00	\$184,725.00

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

2021-2022
NEBRASKA EDUCATION PROFILE (NEP) PER PUPIL COST REPORT

62-0021-000 BAYARD PUBLIC SCHOOLS

Chart 1

Name	Allocated General Fund Expenditures Per Pupil						Total District Per Pupil Cost (G)
	ADM (A)	Salaries (B)	Benefits (C)	Federal (D)	State/Local (E)	3% Building & Contents (F)	
BAYARD PUBLIC SCHOOLS (62-0021-000)	319.82	\$10,816	\$4,615	\$1,888	\$18,126	\$3,179	\$23,193
BAYARD SECONDARY SCHOOL (62-0021-001)	169.29	\$11,868	\$4,777	\$1,177	\$20,275	\$4,285	\$25,737
BAYARD ELEMENTARY SCHOOL (62-0021-002)	150.53	\$9,634	\$4,433	\$2,687	\$15,708	\$1,935	\$20,330

Chart 2

Name	District Only Submitted General Fund Expenditures Per Pupil						District Submitted Per Pupil Cost (K)
	ADM (A)	Salaries (B)	Benefits (C)	Federal (H)	State/Local (I)	3% Building & Contents (J)	
BAYARD PUBLIC SCHOOLS (62-0021-000)	319.82	\$3,869	\$1,547	\$1,177	\$6,644	\$194	\$8,015

Chart 3

Name	School Only Submitted General Fund Expenditures Per Pupil						School Submitted Per Pupil Cost (O)	District Submitted Per Pupil Cost (K)	Total School Per Pupil Cost (P)
	ADM (A)	Salaries (B)	Benefits (C)	Federal (L)	State/Local (M)	3% Building & Contents (N)			
BAYARD SECONDARY SCHOOL (62-0021-001)	169.29	\$7,999	\$3,230	\$0	\$13,631	\$4,091	\$17,722	\$8,015	\$25,737
BAYARD ELEMENTARY SCHOOL (62-0021-002)	150.53	\$5,764	\$2,886	\$1,511	\$9,064	\$1,741	\$12,316	\$8,015	\$20,331

Total District Exclusions (Adjustments to Current Expense)	\$190,266
Excluded Expenses	Debt interest, capital purchases, equipment, adult education, Pre-K, State & Local Grants, and Community Services
Membership Count	ADM = Average Daily Membershp

2021-2022
NEBRASKA EDUCATION PROFILE (NEP) PER PUPIL COST REPORT

62-0021-000 BAYARD PUBLIC SCHOOLS

Each *Chart* include:

- Membership Count used is the School District's Average Daily Membership (ADM).
 - ADM is used at the District level and at each School within the District.
- Salary and Benefits are identified for informational purposes and are included in Federal and State/Local Expenditures from the 2021-2022 Annual Financial Reports submitted by the Districts.
 - *Since salary and benefits are included in the Federal and State/Local amounts, salary and benefits should not be added again when calculating per pupil costs.*
- State/Local and Federal Expenditures are from the 2021-2022 Annual Financial Reports submitted by the Districts at the District and School levels.
- Three (3) percent of Building & Contents are based on district reporting of its buildings, land, and contents of the District Buildings and each School Building. (Most districts rely on insurable value for reporting purposes.)
 - Three percent of this total is considered "Annual Depreciation" of the district building & contents and is included in Per Pupil Cost calculations per Nebraska State Status §79-598 and §79-1003.

District and School Level Per Pupil Cost Calculation:

- Federal Expenditures + State/Local Expenditures + 3% of District Building & Contents / ADM

Per Pupil Costs Calculations shown in Charts:

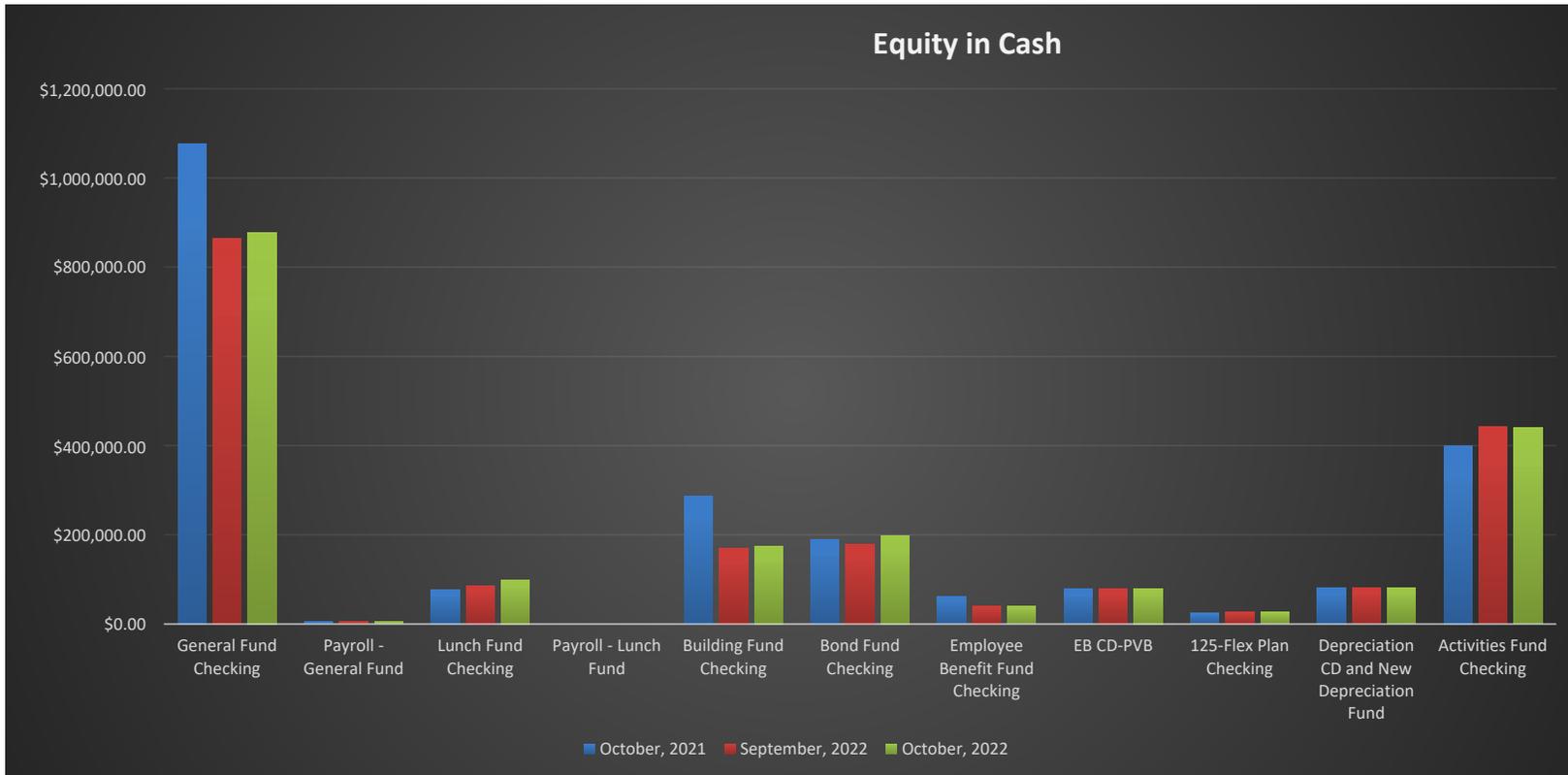
- *Chart 1:* Allocated General Fund Expenditures Per Pupil Cost (G) = (D + E + F)
- *Chart 2:* District Only Submitted General Fund Expenditures Per Pupil Cost (K) = (H + I + J)
- *Chart 3:* School Only Submitted General Fund Expenditures Per Pupil Cost (O) = (L + M + N) per school building
- *Chart 3:* Total School Per Pupil Cost (P) =(K + O)

District allocations and school level figures may not match School Level Per Pupil Costs (Columns G & P) due to rounding in the calculations.

Bayard Public Schools

Equity in Cash October 31, 2022

Fund	Fund #	October, 2021 PRIOR YEAR BALANCE	September, 2022 PRIOR MONTH BALANCE	October, 2022 REVENUES	October, 2022 EXPENSES	October, 2022 ENDING BALANCE
General Fund Checking	01-101	\$1,077,554.92	865,129.32	571,098.65	(556,981.82)	\$879,246.15
Payroll - General Fund	01-104	\$6,883.65	\$ 7,806.64	443,249.31	(443,246.32)	\$ 7,809.63
Lunch Fund Checking	02-101	\$79,149.15	87,997.00	38,813.74	(25,657.51)	\$101,153.23
Payroll - Lunch Fund	02-104	\$0.00	0.00	10,354.67	(10,354.67)	\$0.00
Building Fund Checking	03-101	\$288,002.64	172,635.81	2,702.11	0.00	\$175,337.92
Bond Fund Checking	04-101	\$192,266.07	179,717.56	19,815.22	0.00	\$199,532.78
Employee Benefit Fund Checking	05-101	\$63,193.92	42,368.93	273.10	(43.34)	\$42,598.69
EB CD-PVB	05-106-1000	\$80,053.43	80,213.61	0.00	0.00	\$80,213.61
125-Flex Plan Checking	05-107	\$26,864.61	28,367.75	3,864.50	(3,050.91)	\$29,181.34
Depreciation CD and New Depreciation Fund	06-101	\$82,290.20	83,625.61	124.29	0.00	\$83,749.90
Activities Fund Checking	07-101	\$400,819.62	443,689.95	29,629.99	(32,130.98)	\$441,188.96
Scholarship CD	07-114	\$65,720.87	61,327.69	0.00	0.00	\$61,327.69
TOTAL		\$2,362,799.08	\$ 2,052,879.87	\$ 1,119,925.58	\$ (1,071,465.55)	\$2,101,339.90



Board Report - Detail after checks are printed

Vendor Name	Invoice Number	Check Number	Amount
Account Number	Detail Description		Amount
Checking Account ID 7	Fund Number 07	Student Activity	
ACT	32393419	14052	819.00
07 2900 610 147 000 0	act vouchers		819.00
Total ACT			819.00
Ahlers Baking Inc.	267856	14092	153.53
07 2900 610 119 000 0	cookies		153.53
Total Ahlers Baking Inc.			153.53
Ault, Tim	20221021	14098	70.00
07 2900 352 102 000 0	ref fee		70.00
Ault, Tim	20221021-0001	14097	210.00
07 2900 352 102 000 0	ref fee		210.00
Total Ault, Tim			280.00
BAYARD PUBLIC SCHOOLS - ACTIVITY	20221021	14100	36.00
07 2900 810 102 000 0	Entry fee		36.00
BAYARD PUBLIC SCHOOLS - ACTIVITY	20221021-0001	14099	36.00
07 2900 810 102 000 0	Entry Fee		36.00
Total BAYARD PUBLIC SCHOOLS - ACTIVITY			72.00
BAYARD PUBLIC SCHOOLS - LUNCH	20221004	14053	29.10
07 2900 610 124 000 0	ffa tailgate cookies		29.10
Total BAYARD PUBLIC SCHOOLS - LUNCH			29.10
Bayard Tiger Paws	1049637	14054	66.00
07 2900 610 224 000 0	4 cheese Pizzas		66.00
Bayard Tiger Paws	1049744	14054	66.00
07 2900 610 224 000 0	4 hamberger pizzas		66.00
Bayard Tiger Paws	1052218	14054	66.00
07 2900 610 121 000 0	Pizza for concession stand		33.00
07 2900 610 143 000 0	Pizza for concession stand		33.00
Bayard Tiger Paws	1054047	14054	248.30
07 2900 610 102 000 0	tailgate		248.30
Bayard Tiger Paws	1054048	14054	12.00
07 2900 610 102 000 0	hospitality		12.00
Bayard Tiger Paws	1054049	14055	35.07
07 2900 610 118 000 0	concession		35.07
Bayard Tiger Paws	1055162	14055	11.00
07 2900 610 102 000 0	hospitality		11.00
Bayard Tiger Paws	1055353	14055	256.70
07 2900 610 135 000 0	inventory		256.70
Bayard Tiger Paws	1056786	14055	82.50
07 2900 610 102 000 0	hospitality		82.50
Bayard Tiger Paws	1056787	14055	82.50
07 2900 610 102 000 0	hospitality		82.50
Bayard Tiger Paws	1058209	14055	44.00
07 2900 610 102 000 0	hospitality		44.00
Bayard Tiger Paws	1060560	14056	105.40
07 2900 610 102 000 0	hospitality		105.40
Bayard Tiger Paws	20221006	14056	117.48
07 2900 610 102 000 0	hospitality		117.48
Bayard Tiger Paws	sept22 stmt	14056	395.44
07 2900 610 102 000 0	hospitality 558		11.00

Board Report - Detail after checks are printed

Account Number	Detail Description	Check Number	Amount
07 2900 610 134 000 0	concessions 557		66.00
07 2900 610 134 000 0	concessions 592		66.00
07 2900 610 115 000 0	concessions inventory 620		252.44
Total Bayard Tiger Paws			1,588.39
BIESECKER, LORI	20221006	14057	238.75
07 2900 352 102 000 0	ref fee		140.00
07 2900 352 102 000 0	mileage		98.75
BIESECKER, LORI	20221006-0001	14058	228.75
07 2900 352 102 000 0	ref fee		130.00
07 2900 352 102 000 0	mileage		98.75
BIESECKER, LORI	20221021	14102	149.00
07 2900 352 102 000 0	ref fee		70.00
07 2900 352 102 000 0	mileage		79.00
BIESECKER, LORI	20221021-0001	14101	289.00
07 2900 352 102 000 0	ref fee		210.00
07 2900 352 102 000 0	mileage		79.00
BIESECKER, LORI	V*20221006-0001	14058	(228.75)
07 2900 352 102 000 0	ref fee		(130.00)
07 2900 352 102 000 0	mileage		(98.75)
Total BIESECKER, LORI			676.75
BRIDGEPORT PUBLIC SCHOOLS	20221021	14103	60.00
07 2900 810 102 000 0	district XC entry fee		60.00
Total BRIDGEPORT PUBLIC SCHOOLS			60.00
Capital One	20221006	14059	117.70
07 2900 610 124 000 0	ffa auction drinks		117.70
Capital One	20221006-0002	14059	58.04
07 2900 610 132 000 0	Decorations		58.04
Capital One	20221006-0003	14059	98.92
07 2900 610 147 000 0	Cookies and decorating supplies		98.92
Capital One	20221006-0004	14059	15.28
07 2900 610 103 000 0	ice		15.28
Total Capital One			289.94
CARDMEMBER SERVICE	20221006	14060	49.00
07 2900 610 102 000 0	Hospitality		49.00
CARDMEMBER SERVICE	20221006-0001	14060	19.90
07 2900 610 102 000 0	hospitality		19.90
CARDMEMBER SERVICE	20221006-0002	14060	111.68
07 2900 610 102 000 0	hospitality/tailgate party		111.68
CARDMEMBER SERVICE	20221006-0003	14060	335.00
07 2900 610 102 000 0	athletic.net fee		335.00
CARDMEMBER SERVICE	20221006-0004	14060	35.34
07 2900 610 102 000 0	hospitality		35.34
CARDMEMBER SERVICE	20221006-0005	14060	321.57
07 2900 610 125 000 0	hats polos		321.57
CARDMEMBER SERVICE	20221006-0008	14061	115.00
07 2900 610 114 000 0	NFHS Coaching Courses		115.00
CARDMEMBER SERVICE	20221006-0010	14061	60.00
07 2900 610 153 000 0	NFHS		60.00
CARDMEMBER SERVICE	20221006-0013	14061	115.00
07 2900 610 102 000 0	Coaching classes		115.00

Board Report - Detail after checks are printed

Account Number	Detail Description	Invoice Number	Check Number	Amount
CARDMEMBER SERVICE		20221006-0015	14061	345.61
07 2900 610 147 000 0	Books for College English			345.61
CARDMEMBER SERVICE		20221006-0016	14061	102.96
07 2900 610 103 000 0	Snacks for the dance.			102.96
CARDMEMBER SERVICE		20221006-0017	14061	600.00
07 2900 610 124 000 0	downpayment southwest airlines Nationals			600.00
CARDMEMBER SERVICE		20221006-0018	14062	90.00
07 2900 610 124 000 0	Husker Harvest Days tickets			90.00
CARDMEMBER SERVICE		20221006-0019	14062	1,120.90
07 2900 610 124 000 0	FFA t-shirts			1,120.90
CARDMEMBER SERVICE		20221006-0024	14062	37.26
07 2900 610 102 000 0	Esports Nintendo online account			37.26
CARDMEMBER SERVICE		20221006-0026	14062	42.79
07 2900 610 153 000 0	Online DVD for hitting			42.79
CARDMEMBER SERVICE		sept22 stmt	14062	618.86
07 2900 580 111 000 0	act travel			318.86
07 2900 610 153 000 0	softball meal			300.00
Total CARDMEMBER SERVICE				4,120.87
CASH-WA DISTRIBUTING		13538324	14063	520.40
07 2900 610 118 000 0	popcorn oil cheese sauce candy			520.40
Total CASH-WA DISTRIBUTING				520.40
Chadron High School		20221021	14104	25.00
07 2900 810 102 000 0	softball striv fee			25.00
Total Chadron High School				25.00
CHAVEZ, MARIO		9	14105	300.00
07 2900 352 102 000 0	track wrestling fee			300.00
Total CHAVEZ, MARIO				300.00
CHIMNEY ROCK GOLF COURSE		978653	14064	121.00
07 2900 610 102 000 0	hospitality			121.00
Total CHIMNEY ROCK GOLF COURSE				121.00
COBBLESTONE INN & SUITES -SCHUYLER		20221010	14087	967.77
07 2900 580 111 000 0	softball lodging			967.77
Total COBBLESTONE INN & SUITES -SCHUYLER				967.77
COZAD COMMUNITY SCHOOLS		20221028	14118	100.00
07 2900 810 102 000 0	broadcasting fee			100.00
Total COZAD COMMUNITY SCHOOLS				100.00
DEAN, JEROD		20221010	14088	93.75
07 2900 352 102 000 0	ref fee			93.75
Total DEAN, JEROD				93.75
FLOWER BASKET		41760	14106	60.00
07 2900 610 102 000 0	parents night flowers			60.00
FLOWER BASKET		858192	14065	215.00
07 2900 610 103 000 0	Bouquets			215.00
FLOWER BASKET		858428	14065	150.00

Board Report - Detail after checks are printed

Account Number	Detail Description	Check Number	Amount
07 2900 610 102 000 0	parents night flowers		150.00
Total FLOWER BASKET			425.00
GARRETSON'S SPORT CENTER	6881	14066	1,472.39
07 2900 610 102 000 0	jh football helmets(11)		1,472.39
Total GARRETSON'S SPORT CENTER			1,472.39
Gordon-Rushville High School	subdistricts2022	14113	335.62
07 2900 810 102 000 0	2022 subdistricts		335.62
Total Gordon-Rushville High School			335.62
GRAFTON & ASSOCIATES, PC	685426DUES	14107	1,180.00
07 2900 810 124 000 0	FFA Dues		1,180.00
Total GRAFTON & ASSOCIATES, PC			1,180.00
HAMPTON INN-KEARNEY	9/26/2022	14067	845.00
07 2900 580 119 000 0	xc kearney lodging		845.00
Total HAMPTON INN-KEARNEY			845.00
HEMINGFORD PULIC SCHOOLS	subdistricts2022	14114	83.15
07 2900 810 102 000 0	2022 subdistricts		83.15
Total HEMINGFORD PULIC SCHOOLS			83.15
HILBERT, ANGIE	20221006	14068	158.75
07 2900 352 102 000 0	ref fee		130.00
07 2900 352 102 000 0	mileage		28.75
HILBERT, ANGIE	20221006-0001	14069	168.75
07 2900 352 102 000 0	ref fee		140.00
07 2900 352 102 000 0	mileage		28.75
Total HILBERT, ANGIE			327.50
HOLIDAY INN- COLUMBUS	21229	14093	779.70
07 2900 580 111 000 0	softball lodging		779.70
Total HOLIDAY INN- COLUMBUS			779.70
Jobman, Justine	20221006	14070	65.00
07 2900 352 102 000 0	ref fee		65.00
Total Jobman, Justine			65.00
JOSTENS	1314830	14071	6,138.00
07 2900 610 112 000 0	year books		6,138.00
Total JOSTENS			6,138.00
MCCOOK PUBLIC SCHOOLS	20221021	14108	125.00
07 2900 810 102 000 0	entry fee		125.00
Total MCCOOK PUBLIC SCHOOLS			125.00
MCNABB, ALEC	20221010	14089	93.75
07 2900 352 102 000 0	ref fee		93.75
Total MCNABB, ALEC			93.75
Mitchell Public Schools	subdistricts2022	14115	48.38

Vendor Name	Invoice Number	Check Number	Amount
Account Number	Detail Description		Amount
07 2900 810 102 000 0	2022 subdistricts		48.38
Total Mitchell Public Schools			48.38
MITCHELL, STACY	20221006	14072	167.50
07 2900 352 102 000 0	ref fee		140.00
07 2900 352 102 000 0	mileage		27.50
Total MITCHELL, STACY			167.50
NEBRASKA SCHOOL ATHLETIC ASSOC.	subdistricts2022	14116	1,298.50
07 2900 810 102 000 0	2022 subdistricts		1,298.50
Total NEBRASKA SCHOOL ATHLETIC ASSOC.			1,298.50
NEBRASKA WRESTLING CAMPS, INC	20221021	14109	275.00
07 2900 810 102 000 0	development of staff		275.00
Total NEBRASKA WRESTLING CAMPS, INC			275.00
New Victorian Inn & Suites	16857	14073	259.96
07 2900 580 111 000 0	softball lodging		259.96
Total New Victorian Inn & Suites			259.96
NORTH OF THE ROCK DESIGNS	152	14074	60.00
07 2900 610 102 000 0	t-shirts		60.00
NORTH OF THE ROCK DESIGNS	153	14074	100.00
07 2900 610 105 000 0	polo		100.00
Total NORTH OF THE ROCK DESIGNS			160.00
OSTDIEK, SIERRA	20221006	14075	92.50
07 2900 352 102 000 0	ref fee		65.00
07 2900 352 102 000 0	mileage		27.50
OSTDIEK, SIERRA	20221006-0001	14076	167.50
07 2900 352 102 000 0	ref fee		140.00
07 2900 352 102 000 0	mileage		27.50
OSTDIEK, SIERRA	20221021	14110	157.50
07 2900 352 102 000 0	ref fee		130.00
07 2900 352 102 000 0	mileage		27.50
Total OSTDIEK, SIERRA			417.50
Pepsi-Cola of Western NE	5100095129	14077	37.47
07 2900 610 133 000 0	pepsi mt dew		37.47
Pepsi-Cola of Western NE	5100095130	14077	72.62
07 2900 610 103 000 0	vi gatorade propel		72.62
Pepsi-Cola of Western NE	5100095131	14077	24.98
07 2900 610 122 000 0	pepsi		24.98
Pepsi-Cola of Western NE	5100095132	14077	393.47
07 2900 610 118 000 0	bubbles tea soda		393.47
Pepsi-Cola of Western NE	5100095645	14077	70.57
07 2900 610 103 000 0	propel		70.57
Pepsi-Cola of Western NE	5100095647	14077	364.32
07 2900 610 118 000 0	pepsi water gatorade		364.32
Pepsi-Cola of Western NE	5100096162	14078	64.98
07 2900 610 103 000 0	propel gatorade		64.98
Pepsi-Cola of Western NE	5100096163	14078	494.98
07 2900 610 118 000 0	concession beverages		494.98

Board Report - Detail after checks are printed

Vendor Name	Invoice Number	Check Number	Amount
Account Number	Detail Description		Amount
Pepsi-Cola of Western NE 07 2900 610 103 000 0	5100096694 propel	14078	56.43 56.43
Pepsi-Cola of Western NE 07 2900 610 122 000 0	5100096695 soda	14078	62.45 62.45
Total Pepsi-Cola of Western NE			<u>1,642.27</u>
PERKINS COUNTY SCHOOL 07 2900 810 102 000 0	subdistricts2022 2022 subdistricts	14117	148.86 173.86
07 2900 810 102 000 0	striv fee assistance as agreed upon		(25.00)
Total PERKINS COUNTY SCHOOL			<u>148.86</u>
PRINT EXPRESS INC. 07 2900 610 102 000 0	22277/fc1784 guest passes	14079	44.76 44.76
Total PRINT EXPRESS INC.			<u>44.76</u>
RED STRING GOODS 07 2900 610 119 000 0	170 XC team shirts	14094	660.00 660.00
Total RED STRING GOODS			<u>660.00</u>
SCHLUTERBUSCH, BRETT 07 2900 352 102 000 0	20221010 ref fee	14090	93.75 93.75
Total SCHLUTERBUSCH, BRETT			<u>93.75</u>
SCHLUTERBUSH, BRYAN 07 2900 352 102 000 0	20221010 ref fee	14091	113.75 93.75
07 2900 352 102 000 0	mileage		20.00
Total SCHLUTERBUSH, BRYAN			<u>113.75</u>
SCOTTSBLUFF PUBLIC SCHOOLS 07 2900 610 102 000 0	20221004 Old West Choir Fest Registration	14080	125.00 125.00
SCOTTSBLUFF PUBLIC SCHOOLS 07 2900 610 131 000 0	20221014 Early Bird Invitational	14095	125.00 125.00
Total SCOTTSBLUFF PUBLIC SCHOOLS			<u>250.00</u>
SILVA, ALVARO 07 2900 352 102 000 0	7649 xc meet rental	14096	130.00 130.00
Total SILVA, ALVARO			<u>130.00</u>
SOUTHEASTERN PERFORMANCE APPAREL 07 2900 610 135 000 0	494244 Show Choir Dresses	14081	2,619.36 2,619.36
Total SOUTHEASTERN PERFORMANCE APPAREL			<u>2,619.36</u>
SYNCB/AMAZON 07 2900 610 102 000 0	467345637968 Game softballs	14082	97.68 97.68
SYNCB/AMAZON 07 2900 610 137 000 0	creditreversal #7878 credit rvsl	14112	344.59 344.59
Total SYNCB/AMAZON			<u>442.27</u>
TEAMLEADER 07 2900 610 132 000 0	rg 119704 Bow	14083	135.96 27.99
07 2900 610 132 000 0	SHOE		38.99
07 2900 610 132 000 0	POMS		21.99

Board Report - Detail after checks are printed

Vendor Name	Invoice Number	Check Number	Amount
Account Number	Detail Description		Amount
07 2900 610 132 000 0	POMS		21.99
07 2900 610 132 000 0	UNDER MINIMUM FEE		10.00
07 2900 610 132 000 0	FREIGHT		15.00
Total TEAMLEADER			<u>135.96</u>
UNIVERSITY OF NEBRASKA-LINCOLN	20221004	14084	500.00
07 2900 610 308 000 0	Hunter fall 22 pankowski scholarship		500.00
Total UNIVERSITY OF NEBRASKA-LINCOLN			<u>500.00</u>
UPPER NIOBRARA WHIE NRD	20221006	14085	175.00
07 2900 810 124 000 0	Land judging fees		175.00
Total UPPER NIOBRARA WHIE NRD			<u>175.00</u>
White, Tressa	20221004	14086	40.01
07 2900 580 111 000 0	reimburse fuel for softball		40.01
White, Tressa	20221021	14111	78.81
07 2900 610 132 000 0	Lavender Littles		36.05
07 2900 610 132 000 0	Blossom Shop		42.76
Total White, Tressa			<u>118.82</u>
Fund Number 07			<u>31,789.25</u>
Checking Account ID 7			<u>31,789.25</u>

Board Report - Detail after checks are printed

Account Number	Detail Description	Invoice Number	Check Number	Amount
Checking Account ID 7	Fund Number 07		Student Activity	
ALLIANCE PUBLIC SCHOOLS	20220923		14026	80.00
07 2900 610 102 000 0	XC fee			80.00
Total ALLIANCE PUBLIC SCHOOLS				80.00
ANDERSON'S	2105175		14015	163.44
07 2900 610 103 000 0	Black velvet crown			46.49
07 2900 610 103 000 0	Agnus Tiara			24.99
07 2900 610 103 000 0	Black and silver sash set			49.98
07 2900 610 103 000 0	SHIPPING			41.98
Total ANDERSON'S				163.44
ARTHURS PIZZA	215418		14027	120.75
07 2900 610 124 000 0	Arthurs Pizza. Meal for students			120.75
Total ARTHURS PIZZA				120.75
Ault, Tim	20220912		13977	167.50
07 2900 610 102 000 0	ref fee			140.00
07 2900 610 102 000 0	mileage			27.50
Ault, Tim	20220929		14041	157.50
07 2900 352 102 000 0	ref fee			130.00
07 2900 352 102 000 0	mileage			27.50
Total Ault, Tim				325.00
AVILA, JEFF	20220912		13978	130.00
07 2900 610 102 000 0	ref fee			130.00
AVILA, JEFF	20220923		14028	243.75
07 2900 610 102 000 0	ref fee			130.00
07 2900 610 102 000 0	mileage			113.75
Total AVILA, JEFF				373.75
BAYARD BOOSTER CLUB	20220831		13979	140.25
07 2900 610 102 000 0	concessions			140.25
Total BAYARD BOOSTER CLUB				140.25
BAYARD PUBLIC SCHOOLS - LUNCH	20220906		13963	254.12
07 2900 610 124 000 0	ffa auction meal			254.12
BAYARD PUBLIC SCHOOLS - LUNCH	20220906-0001		13963	148.38
07 2900 610 118 000 0	concessions			148.38
Total BAYARD PUBLIC SCHOOLS - LUNCH				402.50
Bayard Tiger Paws	20220912		13980	37.03
07 2900 610 124 000 0	Ice for labor auction			37.03
Bayard Tiger Paws	20220912-0001		13980	87.00
07 2900 610 102 000 0	Hospitality			77.00
07 2900 610 102 000 0	Hospitality			10.00
Bayard Tiger Paws	20220912-0002		13980	44.00
07 2900 610 115 000 0	Pizza for concessions			22.00
07 2900 610 119 000 0	Pizza for concessions			22.00
Total Bayard Tiger Paws				168.03
BIESECKER, LORI	20220912		13981	238.75
07 2900 610 102 000 0	ref fee			140.00

Board Report - Detail after checks are printed

Account Number	Detail Description	Invoice Number	Check Number	Amount
07 2900 610 102 000 0	mileage			98.75
Total BIESECKER, LORI				238.75
BOHAC, ANDREW		20220912	13982	140.75
07 2900 610 102 000 0	ref fees			125.00
07 2900 610 102 000 0	mileage			15.75
Total BOHAC, ANDREW				140.75
BOHAC, RANDY		20220912	13983	140.75
07 2900 610 102 000 0	ref			125.00
07 2900 610 102 000 0	mileage			15.75
Total BOHAC, RANDY				140.75
BRIDGEPORT PUBLIC SCHOOLS		20220912	13984	50.00
07 2900 610 102 000 0	golf fee			50.00
BRIDGEPORT PUBLIC SCHOOLS		20220923	14029	75.00
07 2900 610 102 000 0	XC fee			75.00
Total BRIDGEPORT PUBLIC SCHOOLS				125.00
CASH-WA DISTRIBUTING		13502204	13985	551.43
07 2900 610 118 000 0	candy nachos			551.43
Total CASH-WA DISTRIBUTING				551.43
Chadron High School		20220912	13986	50.00
07 2900 610 102 000 0	golf fee			50.00
Total Chadron High School				50.00
COBBLESTONE HOTEL & SUITES-MCCOOK		20220906	13964	510.00
07 2900 610 111 000 0	softball lodging			510.00
Total COBBLESTONE HOTEL & SUITES-MCCOOK				510.00
CONNELLEY, JALIAH		20220923	14030	288.75
07 2900 610 102 000 0	ref fee			260.00
07 2900 610 102 000 0	mileage			28.75
Total CONNELLEY, JALIAH				288.75
DAUM, JAKE		20220912	13987	140.75
07 2900 610 102 000 0	ref fee			125.00
07 2900 610 102 000 0	mileage			15.75
Total DAUM, JAKE				140.75
DERR, BRADLEY		20220906	13965	173.75
07 2900 610 102 000 0	ref fee			125.00
07 2900 610 102 000 0	mileage			48.75
Total DERR, BRADLEY				173.75
DICK, LEE		20220906	13966	168.75
07 2900 610 102 000 0	ref fee			140.00
07 2900 610 102 000 0	mileage			28.75
DICK, LEE		20220912	13988	103.75
07 2900 610 102 000 0	ref fee			75.00
07 2900 610 102 000 0	mileage			28.75

Board Report - Detail after checks are printed

Account Number	Detail Description	Invoice Number	Check Number	Amount
DICK, LEE		20220919	14016	253.75
07 2900 610 102 000 0	ref fee			225.00
07 2900 610 102 000 0	mileage			28.75
DICK, LEE		V*20220906	13966	(168.75)
07 2900 610 102 000 0	ref fee			(140.00)
07 2900 610 102 000 0	mileage			(28.75)
Total DICK, LEE				357.50
DISTRICT 12 AG TEACHERS		20220912	13989	200.00
07 2900 610 124 000 0	district FFA dues			200.00
Total DISTRICT 12 AG TEACHERS				200.00
FORNANDER, DALE		20220929	14046	125.00
07 2900 352 102 000 0	ref fee			125.00
Total FORNANDER, DALE				125.00
Fundraising University		82322BS#2	13967	469.00
07 2900 610 125 000 0	Cookie dough			469.00
Total Fundraising University				469.00
GARRETSON'S SPORT CENTER		6708	14009	854.86
07 2900 610 102 000 0	helmet reconditioning			854.86
Total GARRETSON'S SPORT CENTER				854.86
GEARY, CHRISTOPHER		20220929	14047	125.00
07 2900 352 102 000 0	ref fee			125.00
Total GEARY, CHRISTOPHER				125.00
GERING PUBLIC SCHOOL		20220912	13990	50.00
07 2900 610 102 000 0	golf fee			50.00
GERING PUBLIC SCHOOL		20220923	14031	80.00
07 2900 610 102 000 0	XC fee			80.00
Total GERING PUBLIC SCHOOL				130.00
GRAFTON & ASSOCIATES, PC		622 state fair	13991	25.00
07 2900 610 124 000 0	State Fair Invoice			25.00
Total GRAFTON & ASSOCIATES, PC				25.00
GREENE, TROY		20220915	14010	252.50
07 2900 610 102 000 0	ref fee			225.00
07 2900 610 102 000 0	mileage			27.50
GREENE, TROY		20220929	14042	157.50
07 2900 352 102 000 0	ref fee			130.00
07 2900 352 102 000 0	mileage			27.50
Total GREENE, TROY				410.00
HILBERT, ANGIE		20220906	13969	168.75
07 2900 610 102 000 0	ref fee			140.00
07 2900 610 102 000 0	mileage			28.75
HILBERT, ANGIE		20220906-0001	13968	158.75
07 2900 610 102 000 0	ref fee			130.00
07 2900 610 102 000 0	mileage			28.75
HILBERT, ANGIE		20220912	13992	103.75

Board Report - Detail after checks are printed

Account Number	Detail Description	Invoice Number	Check Number	Amount
07 2900 610 102 000 0	ref fee			75.00
07 2900 610 102 000 0	mileage			28.75
HILBERT, ANGIE	V*20220906		13969	(168.75)
07 2900 610 102 000 0	ref fee			(140.00)
07 2900 610 102 000 0	mileage			(28.75)
Total HILBERT, ANGIE				<u>262.50</u>
HOSA FUTURE HEALTH PROFESSIONALS	20220919		14017	40.00
07 2900 610 151 000 0	dues			40.00
Total HOSA FUTURE HEALTH PROFESSIONALS				<u>40.00</u>
Hudl	inv01348317		13993	9,400.00
07 2900 610 102 000 0	hudl subscription			9,400.00
Total Hudl				<u>9,400.00</u>
Jobman, Justine	20220929		14043	195.00
07 2900 352 102 000 0	ref fee			195.00
Total Jobman, Justine				<u>195.00</u>
Kimball Public Schools	20220923		14032	80.00
07 2900 610 102 000 0	XC fee			80.00
Total Kimball Public Schools				<u>80.00</u>
KRAUS, TODD	20220919		14018	75.00
07 2900 610 102 000 0	ref fee			75.00
Total KRAUS, TODD				<u>75.00</u>
LONG, DANIEL	20220906		13970	125.00
07 2900 610 102 000 0	ref fee			125.00
Total LONG, DANIEL				<u>125.00</u>
LONG, SCOTT	20220906		13971	125.00
07 2900 610 102 000 0	ref fee			125.00
Total LONG, SCOTT				<u>125.00</u>
Lou's Sporting Goods	aav752038-ax02		14019	39.48
07 2900 610 102 000 0	basketball scorebooks			39.48
Total Lou's Sporting Goods				<u>39.48</u>
MALCOLM, ZACH	20220919		14020	75.00
07 2900 610 102 000 0	ref fee			75.00
Total MALCOLM, ZACH				<u>75.00</u>
MCNABB, ALEC	20220919		14021	75.00
07 2900 610 102 000 0	ref fee			75.00
Total MCNABB, ALEC				<u>75.00</u>
MeYER, RICK	20220929		14048	125.00
07 2900 352 102 000 0	ref fee			125.00
Total MeYER, RICK				<u>125.00</u>
MIDWEST EVENTS	20220915		14011	500.00

Board Report - Detail after checks are printed

Account Number	Invoice Number	Check Number	Amount
07 2900 610 103 000 0	DJ HOMECOMING		500.00
Total MIDWEST EVENTS			500.00
Mitchell Public Schools	20220912	13994	60.00
07 2900 610 102 000 0	golf fee		60.00
Mitchell Public Schools	20220923	14033	125.00
07 2900 610 102 000 0	Mitchell VB tourney		125.00
Total Mitchell Public Schools			185.00
MITCHELL, STACY	20220915	14012	252.50
07 2900 610 102 000 0	ref fee		225.00
07 2900 610 102 000 0	mileage		27.50
Total MITCHELL, STACY			252.50
MORRILL PUBLIC SCHOOLS	20220923	14034	402.00
07 2900 610 102 000 0	WTC volleyball shirts		402.00
07 2900 610 102 000 0	Reversal: WTC volleyball shirts		(402.00)
07 2900 610 105 000 0	Correction: WTC volleyball shirts		402.00
Total MORRILL PUBLIC SCHOOLS			402.00
Nebraska Schools eSports Association	22-23	14013	100.00
07 2900 610 102 000 0	Nsesa Dues		100.00
Total Nebraska Schools eSports Association			100.00
Neiger, Kelli	20220929	14044	135.61
07 2900 610 223 000 0	Reimburse for hallway decorations		135.61
Total Neiger, Kelli			135.61
Oriental Trading Company, Inc.	719005419-01	14022	136.23
07 2900 610 132 000 0	HOMECOMING SUPPLIES		136.23
Total Oriental Trading Company, Inc.			136.23
OSTDIEK, SIERRA	20220906	13972	130.00
07 2900 610 102 000 0	ref fee		130.00
OSTDIEK, SIERRA	20220906-0001	13972	130.00
07 2900 610 102 000 0	ref fee		130.00
OSTDIEK, SIERRA	20220919	14023	162.50
07 2900 610 102 000 0	JV to varsity pay addition		10.00
07 2900 610 102 000 0	mileage for last game and this game		57.50
07 2900 610 102 000 0	ref fee minus what last overpayment was		95.00
OSTDIEK, SIERRA	20220923	14035	288.75
07 2900 610 102 000 0	ref fee		260.00
07 2900 610 102 000 0	mileage		28.75
Total OSTDIEK, SIERRA			711.25
Pepsi-Cola of Western NE	5100092497	13973	87.43
07 2900 610 102 000 0	soda		87.43
Pepsi-Cola of Western NE	5100092498	13973	29.42
07 2900 610 103 000 0	propel vi		29.42
Pepsi-Cola of Western NE	5100092499	13973	37.47
07 2900 610 122 000 0	soda		37.47
Pepsi-Cola of Western NE	5100093035	13973	1,551.55
07 2900 610 118 000 0	tea soda beef sticks		1,551.55

Board Report - Detail after checks are printed

Account Number	Detail Description	Invoice Number	Check Number	Amount
Pepsi-Cola of Western NE 07 2900 610 133 000 0	soda	5100094100	13973	37.47
Pepsi-Cola of Western NE 07 2900 610 103 000 0	propel gatorade	5100094101	13973	141.92
Pepsi-Cola of Western NE 07 2900 610 118 000 0	tea soda	5100094103	13974	884.30
Pepsi-Cola of Western NE 07 2900 610 103 000 0	propel	5100094719	13995	85.98
Total Pepsi-Cola of Western NE				<u>2,855.54</u>
PETERSEN, SHALEY 07 2900 352 102 000 0	ref fee	20220929	14045	95.00
07 2900 352 102 000 0	line judge			65.00
Total PETERSEN, SHALEY				<u>30.00</u> 95.00
REEVES INC 07 2900 610 132 000 0	mascot banner	1414	13996	46.00
Total REEVES INC				<u>46.00</u> 46.00
REISH, TREVOR 07 2900 610 102 000 0	Returned Weight Room Key Card	20220923	14036	50.00
Total REISH, TREVOR				<u>50.00</u> 50.00
S & S WORLDWIDE, INC. 07 2900 610 102 000 0	whistle clipboards	in101050975	13997	40.40
Total S & S WORLDWIDE, INC.				<u>40.40</u> 40.40
SAYLER SCREENPRINTING 07 2900 610 105 000 0	warmups	13116	13998	622.74
Total SAYLER SCREENPRINTING				<u>622.74</u> 622.74
SCHLUTERBUSCH, BRETT 07 2900 610 102 000 0	ref fee	20220919	14024	75.00
Total SCHLUTERBUSCH, BRETT				<u>75.00</u> 75.00
SCHLUTERBUSH, BRYAN 07 2900 610 102 000 0	ref fee	20220919	14025	95.00
07 2900 610 102 000 0	mileage			75.00
Total SCHLUTERBUSH, BRYAN				<u>20.00</u> 95.00
SCHWARTZ, TORY 07 2900 610 102 000 0	ref fee	20220923	14037	223.75
07 2900 610 102 000 0	mileage			195.00
Total SCHWARTZ, TORY				<u>28.75</u> 223.75
SCOTTSBLUFF PUBLIC SCHOOLS 07 2900 610 102 000 0	Registration for Old West	20220915	14014	80.00
SCOTTSBLUFF PUBLIC SCHOOLS 07 2900 610 102 000 0	XC fee	20220923	14038	50.00
SCOTTSBLUFF PUBLIC SCHOOLS 07 2900 610 102 000 0	Old West Choir Fest Registration	20220923-0001	14038	125.00
SCOTTSBLUFF PUBLIC SCHOOLS 07 2900 610 102 000 0	XC fee	V*20220923	14038	50.00
				<u>(50.00)</u> (50.00)

Board Report - Detail after checks are printed

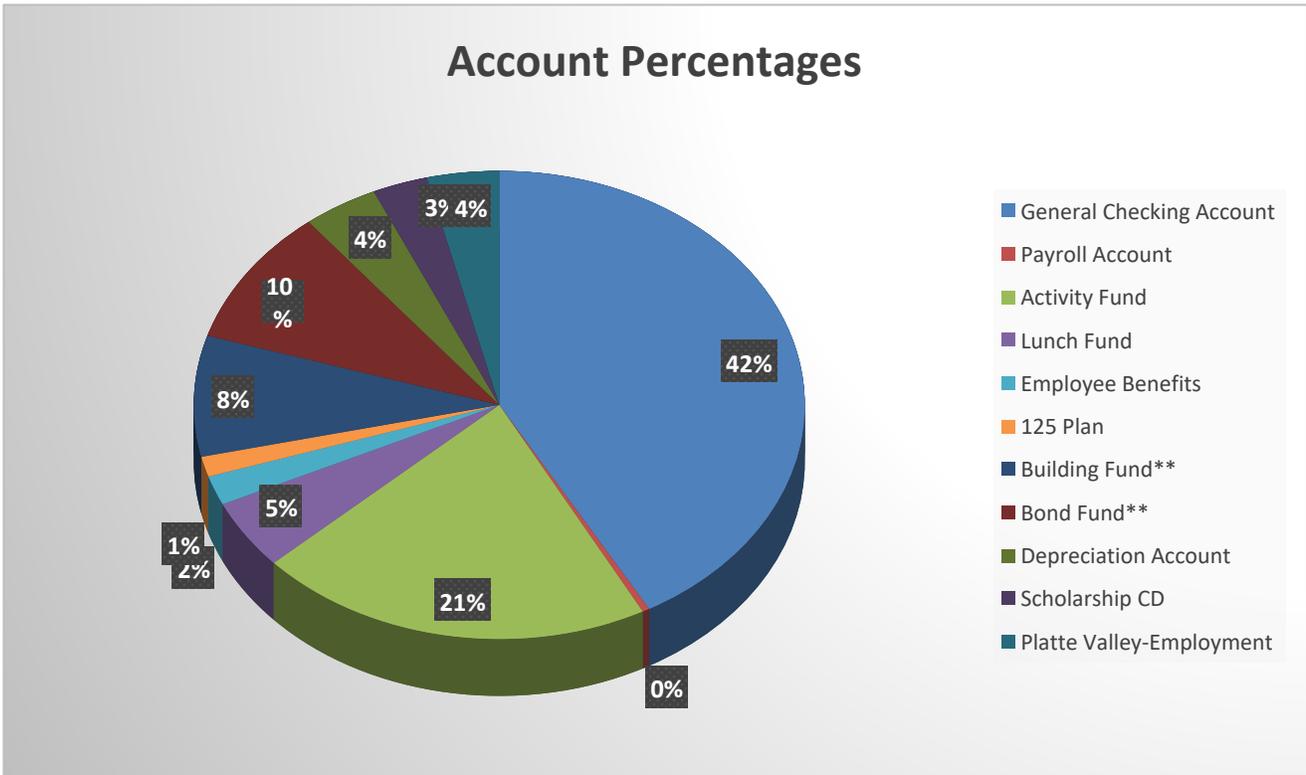
Account Number	Invoice Number	Check Number	Amount
SCOTTSBLUFF PUBLIC SCHOOLS	V*20220923-0001	14038	(125.00)
07 2900 610 102 000 0	Old West Choir Fest Registration		(125.00)
Total SCOTTSBLUFF PUBLIC SCHOOLS			80.00
SERRES, CLINT	20220912	13999	140.75
07 2900 610 102 000 0	ref fee		125.00
07 2900 610 102 000 0	mileage		15.75
Total SERRES, CLINT			140.75
STACK, ROB	20220912	14000	243.75
07 2900 610 102 000 0	ref fee		130.00
07 2900 610 102 000 0	mileage		113.75
STACK, ROB	20220923	14039	243.75
07 2900 610 102 000 0	ref fee		130.00
07 2900 610 102 000 0	mileage		113.75
Total STACK, ROB			487.50
STAPLES	9909264900	14001	21.49
07 2900 610 124 000 0	Card stock		21.49
Total STAPLES			21.49
SYNCB/AMAZON	456933377476	14002	76.96
07 2900 610 102 000 0	mosquito spray for fall sports		76.96
Total SYNCB/AMAZON			76.96
Tavener, Jennifer	20220929	14049	20.00
07 2900 610 117 000 0	NSEA dues refund		20.00
Total Tavener, Jennifer			20.00
TEAMLEADER	118631	14003	1,990.09
07 2900 610 132 000 0	Bows		447.84
07 2900 610 132 000 0	JACKETS		491.88
07 2900 610 132 000 0	2 COLOR BLOCK MONOGRAM		180.00
07 2900 610 132 000 0	CUSTOM TEAMINK LETTERING		240.00
07 2900 610 132 000 0	SHOES		506.87
07 2900 610 132 000 0	FREIGHT		123.50
Total TEAMLEADER			1,990.09
Thomas, Kevin	20220912	14004	140.75
07 2900 610 102 000 0	ref fee		125.00
07 2900 610 102 000 0	mileage		15.75
Total Thomas, Kevin			140.75
Tod Austin	20220906	13975	125.00
07 2900 610 102 000 0	ref fee		125.00
Total Tod Austin			125.00
TOUCH SCREENS INC	109541	14005	1,535.88
07 2900 610 149 000 0	touch screens		1,535.88
Total TOUCH SCREENS INC			1,535.88
University of NE Kearney	harimonfall22	14006	500.00

Board Report - Detail after checks are printed

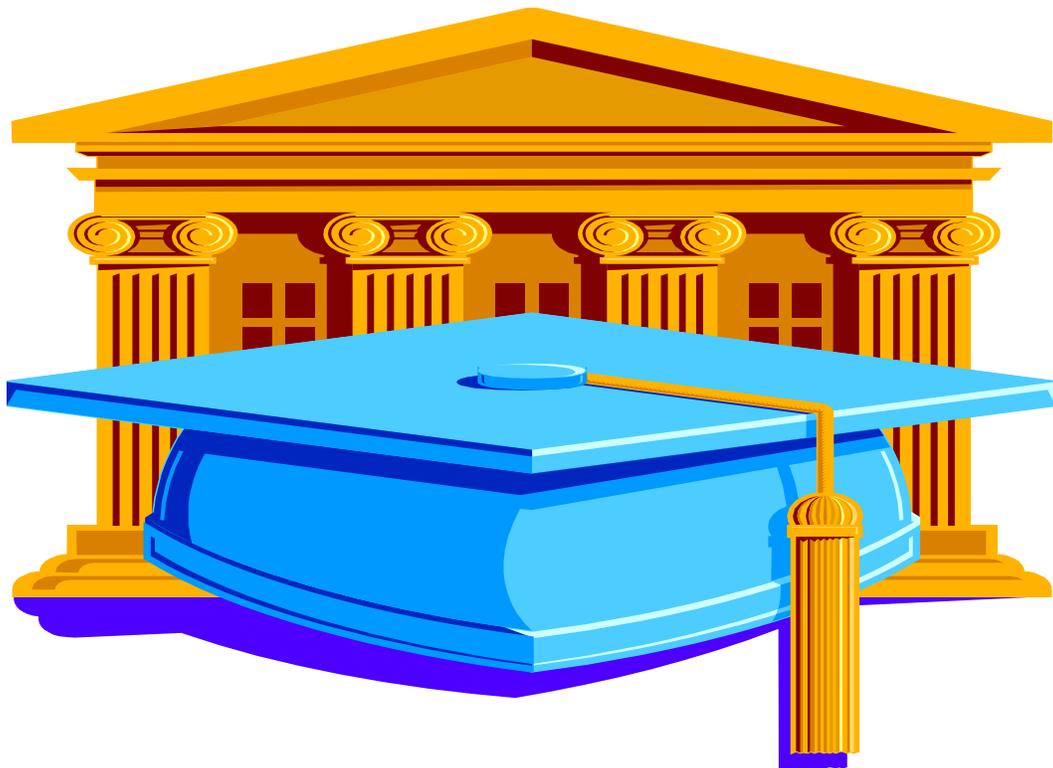
Vendor Name	Invoice Number	Check Number	Amount
Account Number	Detail Description		Amount
07 2900 610 308 000 0	harimon fall 22 pankowski scholarship		500.00
Total University of NE Kearney			500.00
UNIVERSITY OF NE LINCOLN	stuartfall22	14007	1,000.00
07 2900 610 308 000 0	stuart fall 22 pankowski scholarship		500.00
07 2900 610 128 000 0	stuart fall 22 claver scholarship		500.00
Total UNIVERSITY OF NE LINCOLN			1,000.00
UNK HIGH SCHOOL CROSS COUNTRY MEET	20220923	14040	130.00
07 2900 610 102 000 0	UNK XC fee		130.00
Total UNK HIGH SCHOOL CROSS COUNTRY MEET			130.00
UNZICKER, TROY	20220929	14050	173.75
07 2900 352 102 000 0	ref fee		125.00
07 2900 352 102 000 0	mileage		48.75
Total UNZICKER, TROY			173.75
VAN TILBURG, ALAN	20220929	14051	125.00
07 2900 352 102 000 0	ref fee		125.00
Total VAN TILBURG, ALAN			125.00
WNCC	fnd har22-23	14008	1,000.00
07 2900 610 308 000 0	harimon fall 22 pankowski scholarship		500.00
07 2900 610 128 000 0	harimon fall 22 claver		500.00
Total WNCC			1,000.00
WOLFE, JEFFREY	20220906	13976	125.00
07 2900 610 102 000 0	ref fee		125.00
Total WOLFE, JEFFREY			125.00
Fund Number 07			31,645.18
Checking Account ID 7			31,645.18

BAYARD PUBLIC SCHOOL
 TREASURER REPORT
 BANK STATEMENT BALANCES as of September 2022

General Checking Account	\$	879,246.15	
Payroll Account	\$	7,809.63	
Activity Fund	\$	441,188.96	
Lunch Fund	\$	101,153.23	
Employee Benefits	\$	42,598.69	
125 Plan	\$	29,181.34	
Building Fund**	\$	175,337.92	
Bond Fund**	\$	199,532.78	
Depreciation Account	\$	83,749.90	
Scholarship CD	\$	61,327.69	
Platte Valley-Employment	\$	80,213.61	
	\$		2,101,339.90



Bayard High School



Culminating Survey Class of 2017

Prepared by:

LifeTrack Services, Inc.
1271 Port Drive, Clarkston, WA 99403
1-800-738-6466

SURVEY SUMMARY

AS OF 8/19/2022

MAILING SUMMARY

GRADUATES:	21
BAD ADDRESSES	0

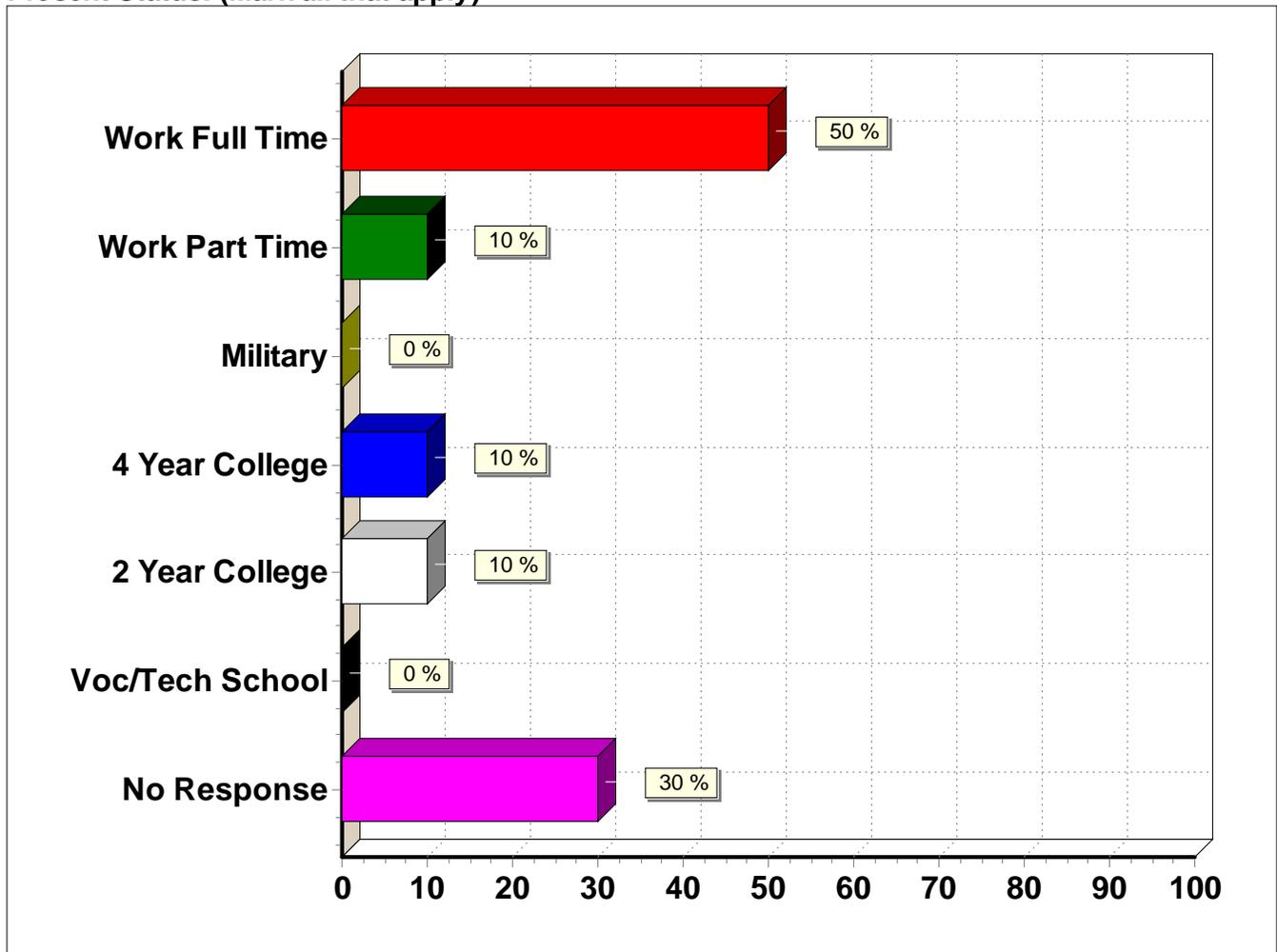
FOLLOW-UP CALL SUMMARY

GRADUATES:	21
NO PHONE NUMBERS:	1
DISCONNECTED PHONE NUMBERS:	2
WRONG PHONE NUMBERS:	1
GRADUATE FOLLOW-UP CALLS	17

SURVEY RESULTS

TOTAL RESPONSES TO SURVEY:	10
% RESPONDING TO SURVEY:	47.6%

Present Status: (Mark all that apply)

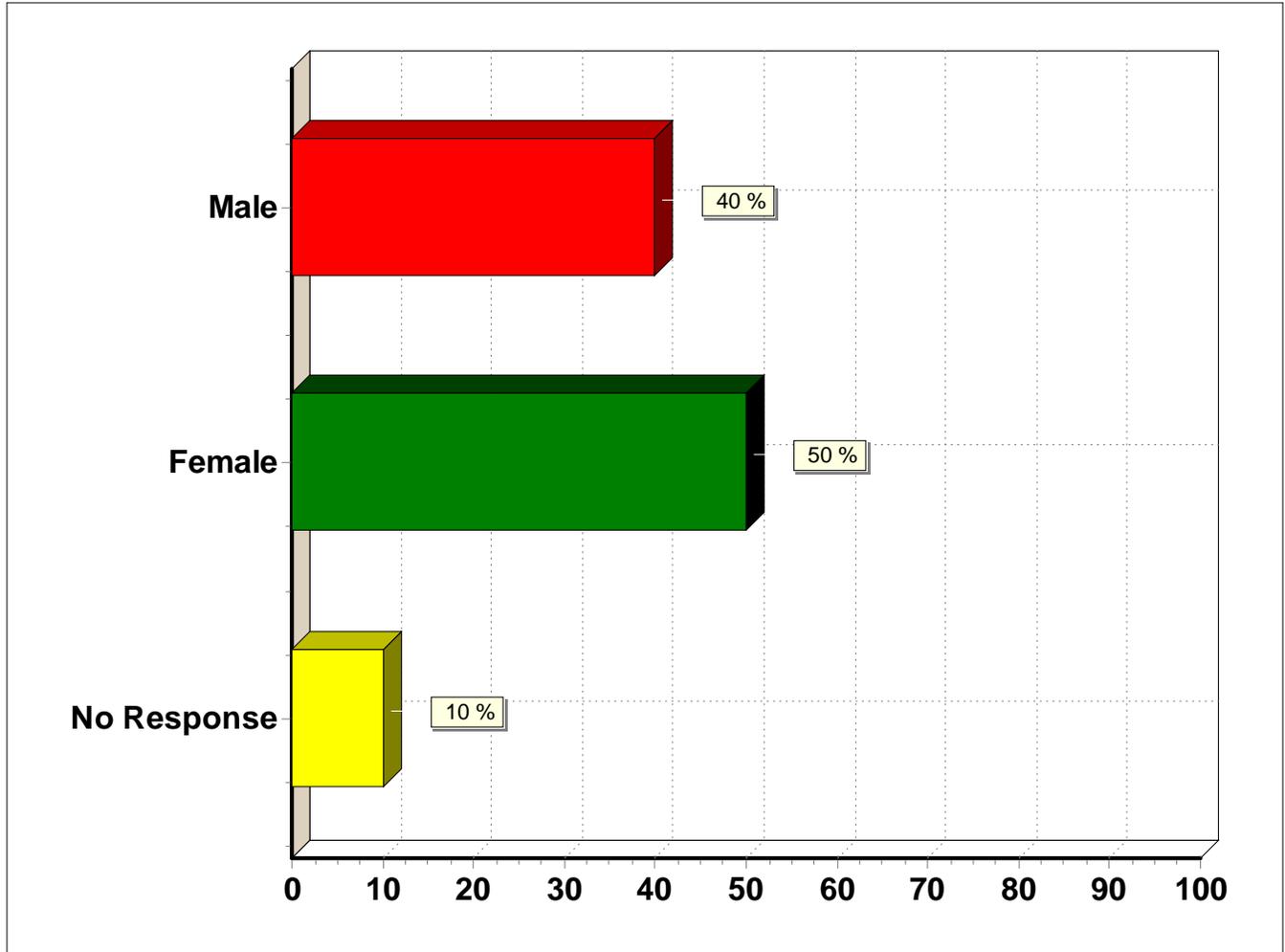


Present Status: (Mark all that apply)

Response (n = 10)	Frequency	Percent
Work Full Time	5	50.0%
Work Part Time	1	10.0%
Military	0	0.0%
4 Year College	1	10.0%
2 Year College	1	10.0%
Voc/Tech School	0	0.0%
No Response	3	30.0%

** Percentage may exceed 100% as graduates can mark multiple responses. **

Gender:



Gender:

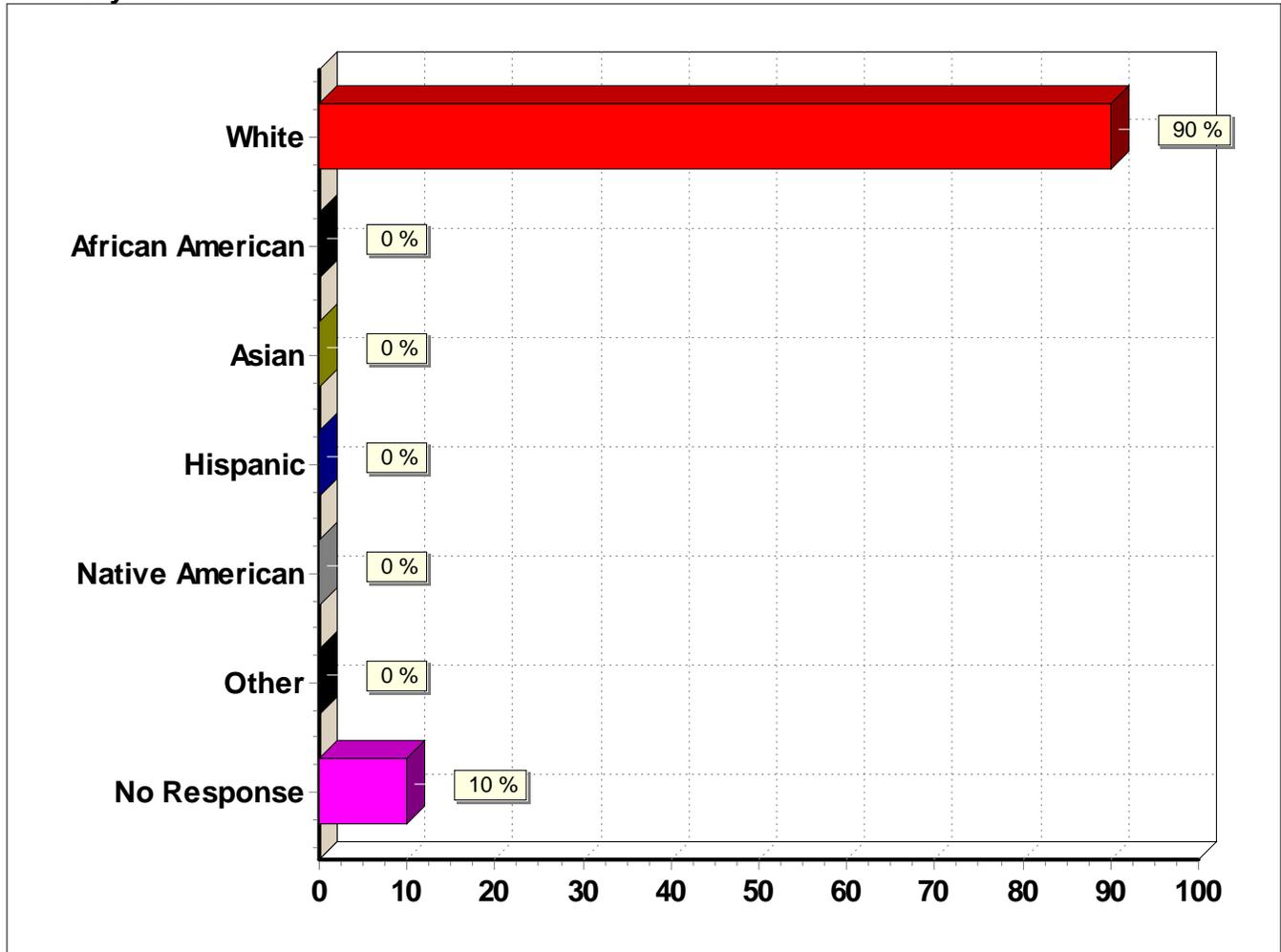
Response (n = 10)	Frequency	Percent
Male	4	40.0%
Female	5	50.0%
No Response	1	10.0%

Question disaggregated into cross tabulations by Ethnic Origin and Gender

Frequency Row Percent		Gender:			
		Male	Female	No Response	Total (Row)
Ethnicity / Race:	White	4 44.4%	4 44.4%	1 11.1%	9 100.0%
	African American	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Asian	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Hispanic	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Native American	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Other	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	No Response	0 0.0%	1 100.0%	0 0.0%	1 100.0%
	Total (Column)	4 -	5 -	1 -	10 -
Count (n) 10					

Frequency Row Percent		Ethnicity / Race:							Total (Row)
		White	African American	Asian	Hispanic	Native American	Other	No Response	
Gender:	Male	4 100.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	4 100.0%
	Female	4 80.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	1 20.0%	5 100.0%
	No Response	1 100.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	1 100.0%
	Total (Column)	9 -	0 -	0 -	0 -	0 -	0 -	1 -	10 -
	Count (n) 10								

Ethnicity / Race:



Ethnicity / Race:

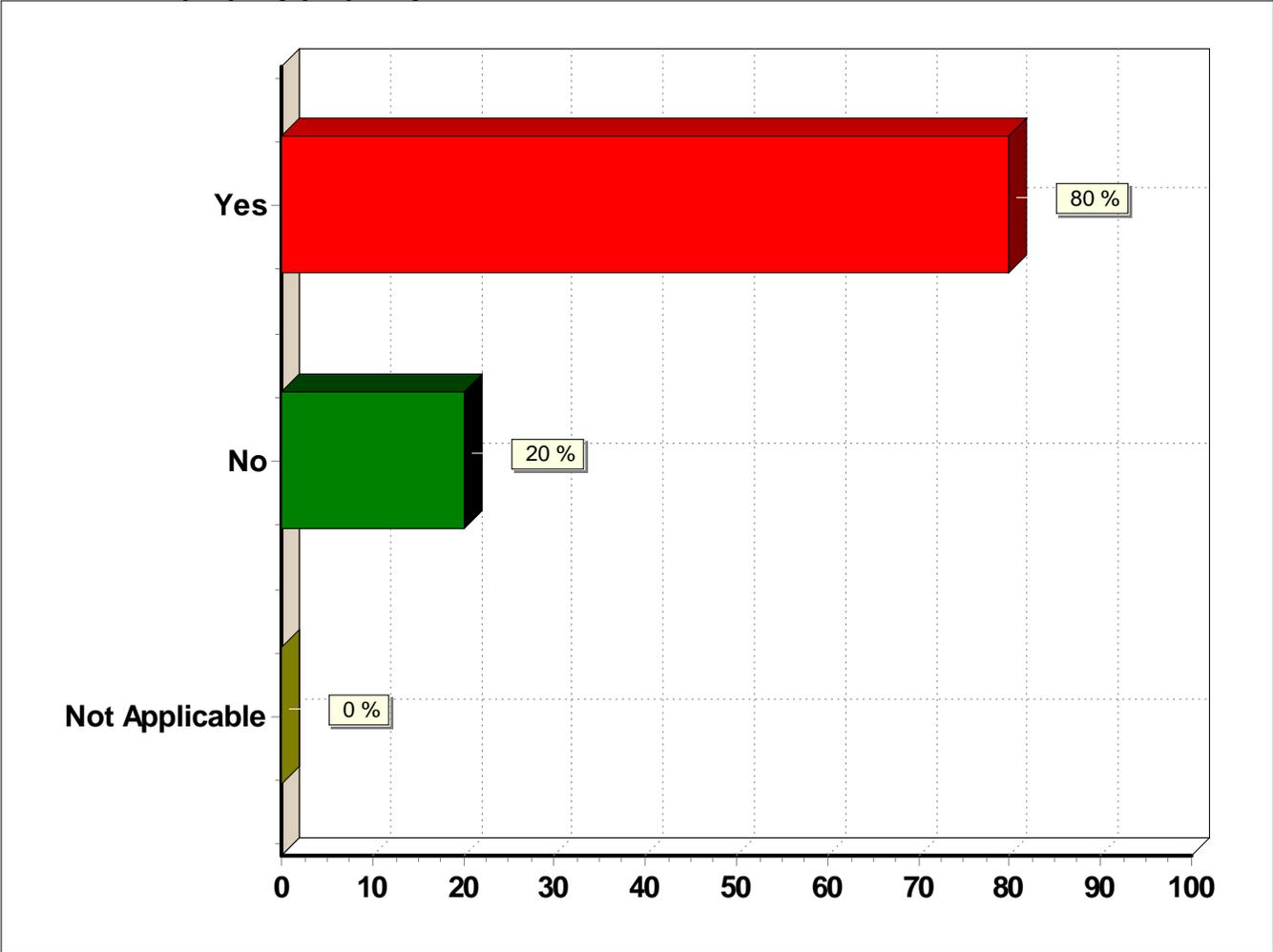
Response (n = 10)	Frequency	Percent
White	9	90.0%
African American	0	0.0%
Asian	0	0.0%
Hispanic	0	0.0%
Native American	0	0.0%
Other	0	0.0%
No Response	1	10.0%

Question disaggregated into cross tabulations by Ethnic Origin and Gender

Frequency Row Percent		Gender:			
		Male	Female	No Response	Total (Row)
Ethnicity / Race:	White	4 44.4%	4 44.4%	1 11.1%	9 100.0%
	African American	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Asian	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Hispanic	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Native American	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Other	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	No Response	0 0.0%	1 100.0%	0 0.0%	1 100.0%
	Total (Column)	4	5	1	10
	Count (n)	10			

Frequency Row Percent		Ethnicity / Race:							
		White	African American	Asian	Hispanic	Native American	Other	No Response	Total (Row)
Gender:	Male	4 100.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	4 100.0%
	Female	4 80.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	1 20.0%	5 100.0%
	No Response	1 100.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	1 100.0%
	Total (Column)	9	0	0	0	0	0	1	10
	Count (n)	10							

1. Did school properly prepare you to succeed in the world of work?



1. Did school properly prepare you to succeed in the world of work?

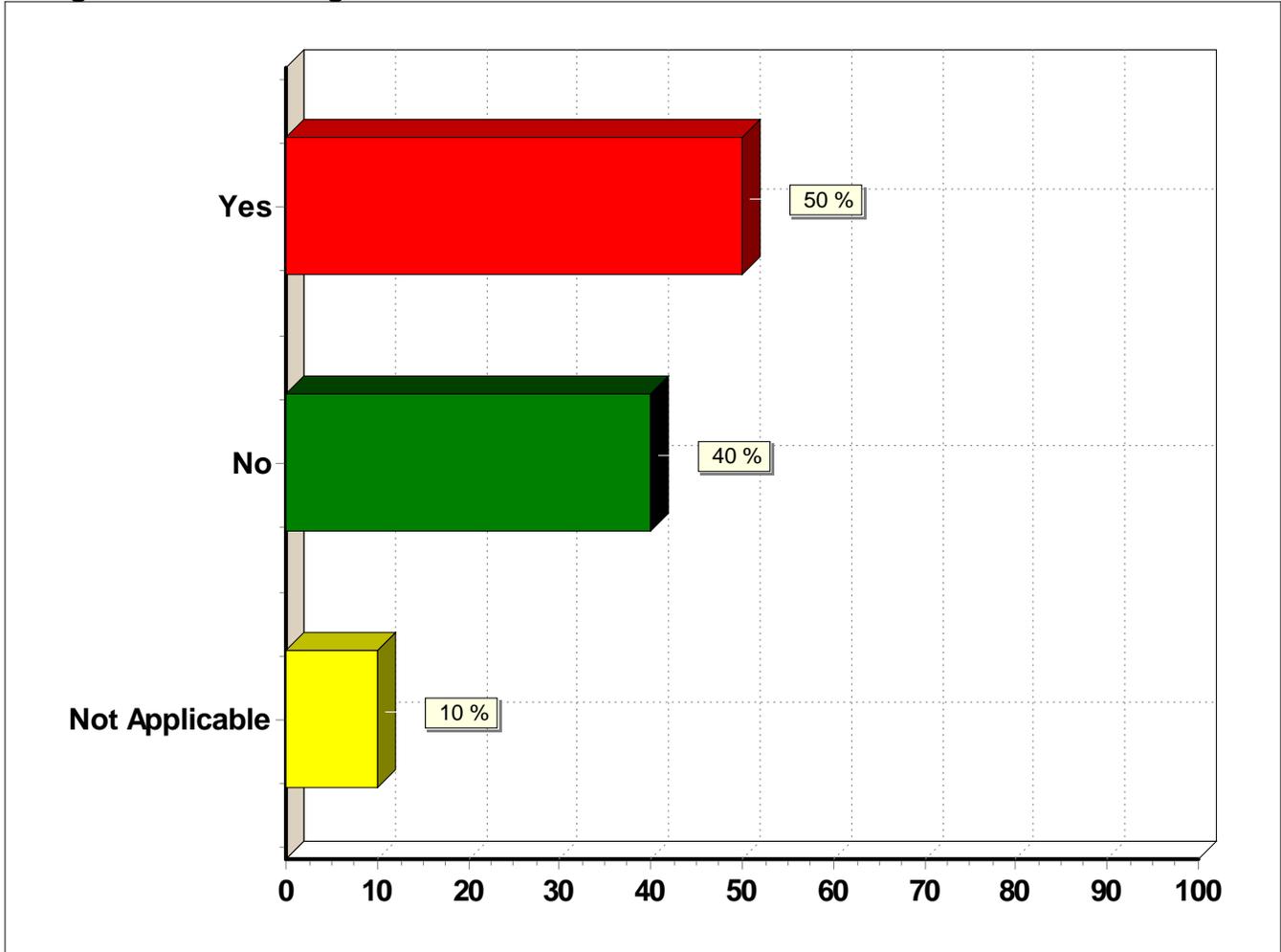
Response (n = 10)	Frequency	Percent
Yes	8	80.0%
No	2	20.0%
Not Applicable	0	0.0%

Question 1 disaggregated into cross tabulations by Ethnic Origin and Gender

Frequency Row Percent		1. Did school properly prepare you to succeed in the world of work?			
		Yes	No	Not Applicable	Total (Row)
Gender:	Male	4 100.0%	0 0.0%	0 0.0%	4 100.0%
	Female	4 80.0%	1 20.0%	0 0.0%	5 100.0%
	No Response	0 0.0%	1 100.0%	0 0.0%	1 100.0%
	Total (Column)	8	2	0	10
	Count (n)	-	-	-	-
Count (n) 10					

Frequency Row Percent		1. Did school properly prepare you to succeed in the world of work?			
		Yes	No	Not Applicable	Total (Row)
Ethnicity / Race:	White	7 77.8%	2 22.2%	0 0.0%	9 100.0%
	African American	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Asian	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Hispanic	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Native American	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Other	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	No Response	1 100.0%	0 0.0%	0 0.0%	1 100.0%
	Total (Column)	8	2	0	10
	Count (n)	-	-	-	-
Count (n) 10					

2. Did you have to take English or math classes in order to meet college requirements before taking a course for college?



2. Did you have to take English or math classes in order to meet college requirements before taking a course for college?

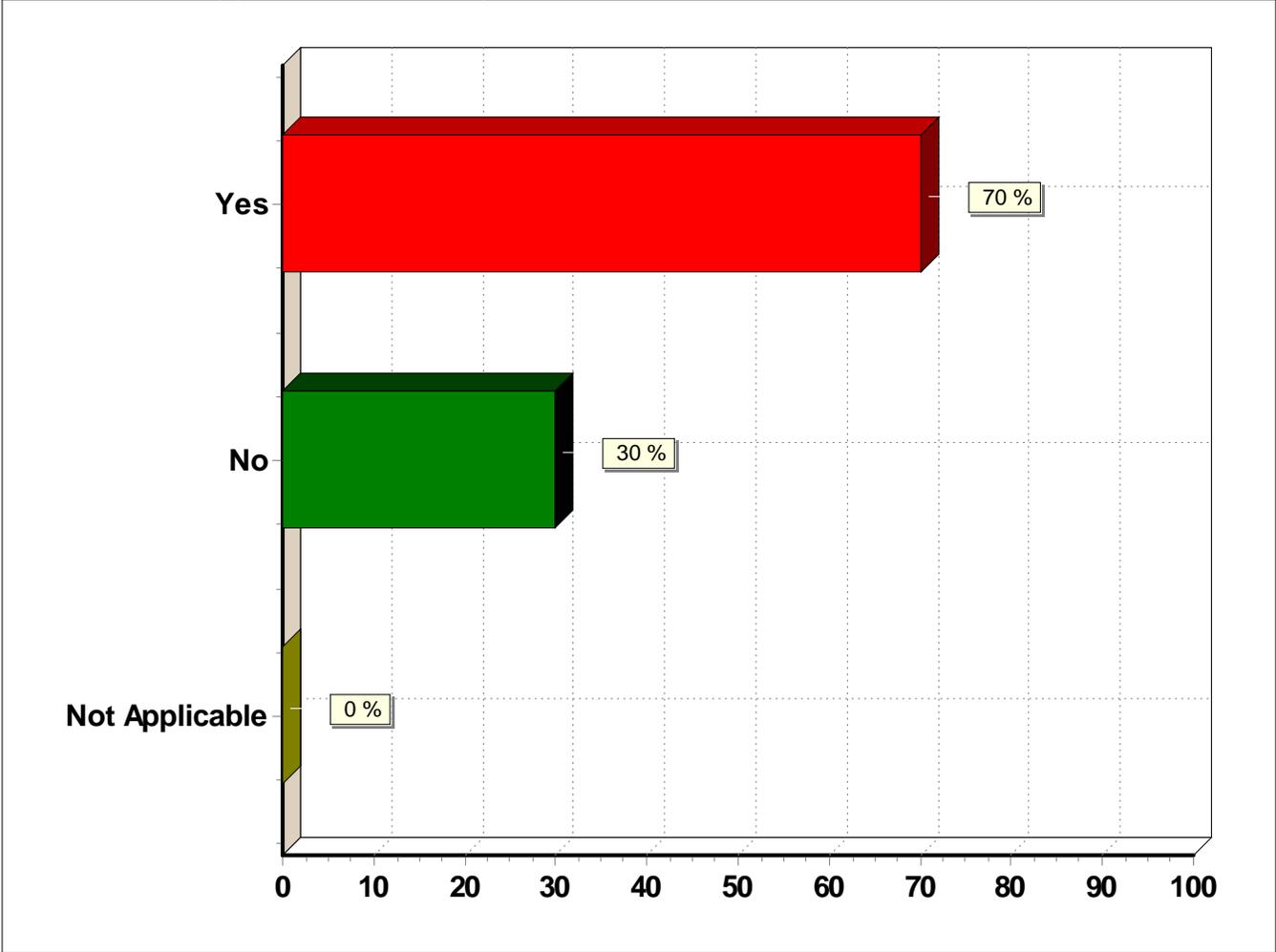
Response (n = 10)	Frequency	Percent
Yes	5	50.0%
No	4	40.0%
Not Applicable	1	10.0%

Question 2 disaggregated into cross tabulations by Ethnic Origin and Gender

Frequency Row Percent		2. Did you have to take English or math classes in order to meet college requirements before taking a course for college?			
		Yes	No	Not Applicable	Total (Row)
Gender:	Male	2 50.0%	2 50.0%	0 0.0%	4 100.0%
	Female	2 40.0%	2 40.0%	1 20.0%	5 100.0%
	No Response	1 100.0%	0 0.0%	0 0.0%	1 100.0%
	Total (Column)	5	4	1	10
	Count (n)	-	-	-	-

Frequency Row Percent		2. Did you have to take English or math classes in order to meet college requirements before taking a course for college?			
		Yes	No	Not Applicable	Total (Row)
Ethnicity / Race:	White	5 55.6%	3 33.3%	1 11.1%	9 100.0%
	African American	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Asian	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Hispanic	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Native American	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Other	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	No Response	0 0.0%	1 100.0%	0 0.0%	1 100.0%
	Total (Column)	5	4	1	10
	Count (n)	-	-	-	-

3. Were career days, outside resource people, and guest speakers helpful in learning about various career opportunities and requirements?



3. Were career days, outside resource people, and guest speakers helpful in learning about various career opportunities and requirements?

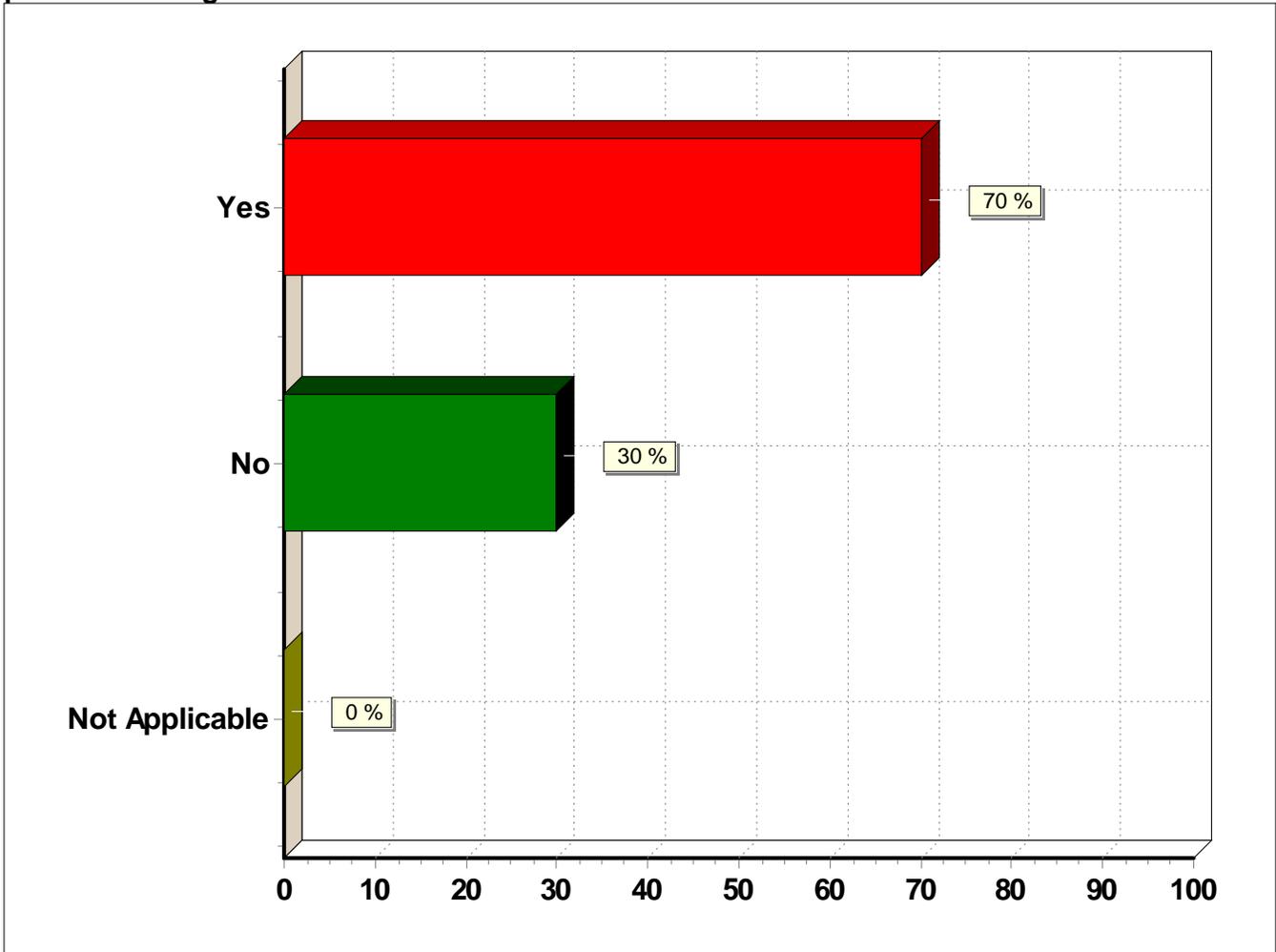
Response (n = 10)	Frequency	Percent
Yes	7	70.0%
No	3	30.0%
Not Applicable	0	0.0%

Question 3 disaggregated into cross tabulations by Ethnic Origin and Gender

Frequency Row Percent		3. Were career days, outside resource people, and guest speakers helpful in learning about various career opportunities and requirements?			
		Yes	No	Not Applicable	Total (Row)
Gender:	Male	4 100.0%	0 0.0%	0 0.0%	4 100.0%
	Female	3 60.0%	2 40.0%	0 0.0%	5 100.0%
	No Response	0 0.0%	1 100.0%	0 0.0%	1 100.0%
	Total (Column)	7 -	3 -	0 -	10 -
	Count (n)	10			

Frequency Row Percent		3. Were career days, outside resource people, and guest speakers helpful in learning about various career opportunities and requirements?			
		Yes	No	Not Applicable	Total (Row)
Ethnicity / Race:	White	7 77.8%	2 22.2%	0 0.0%	9 100.0%
	African American	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Asian	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Hispanic	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Native American	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Other	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	No Response	0 0.0%	1 100.0%	0 0.0%	1 100.0%
	Total (Column)	7 -	3 -	0 -	10 -
	Count (n)	10			

4. Were you properly prepared in thinking skills such as creativity, decision making and problem solving?



4. Were you properly prepared in thinking skills such as creativity, decision making and problem solving?

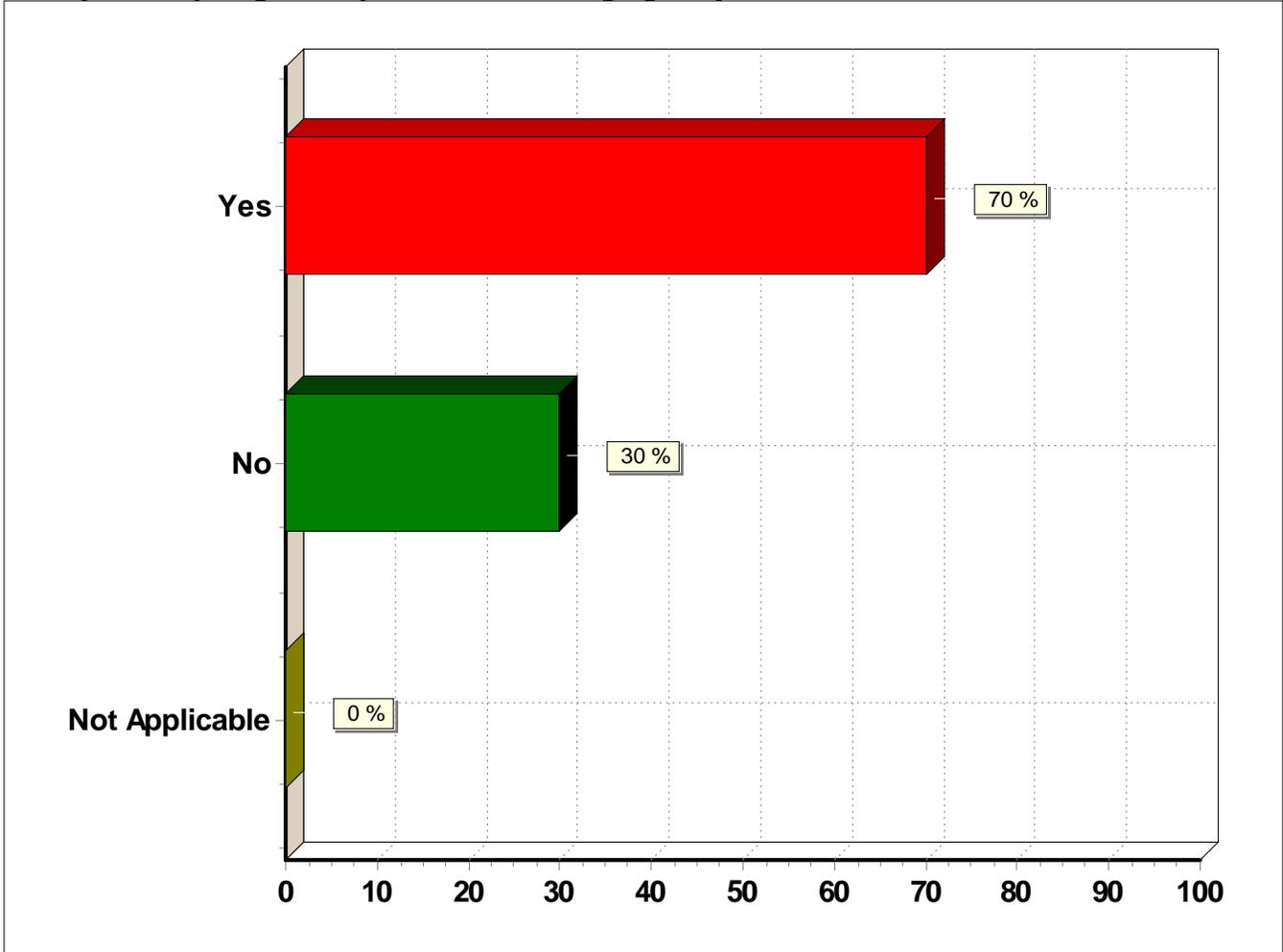
Response (n = 10)	Frequency	Percent
Yes	7	70.0%
No	3	30.0%
Not Applicable	0	0.0%

Question 4 disaggregated into cross tabulations by Ethnic Origin and Gender

Frequency Row Percent		4. Were you properly prepared in thinking skills such as creativity, decision making and problem solving?			
		Yes	No	Not Applicable	Total (Row)
Gender:	Male	4 100.0%	0 0.0%	0 0.0%	4 100.0%
	Female	3 60.0%	2 40.0%	0 0.0%	5 100.0%
	No Response	0 0.0%	1 100.0%	0 0.0%	1 100.0%
	Total (Column)	7	3	0	10
	Count (n) 10	-	-	-	-

Frequency Row Percent		4. Were you properly prepared in thinking skills such as creativity, decision making and problem solving?			
		Yes	No	Not Applicable	Total (Row)
Ethnicity / Race:	White	7 77.8%	2 22.2%	0 0.0%	9 100.0%
	African American	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Asian	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Hispanic	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Native American	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Other	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	No Response	0 0.0%	1 100.0%	0 0.0%	1 100.0%
	Total (Column)	7	3	0	10
	Count (n) 10	-	-	-	-

5. Do you feel you generally received challenging subject matter, and was it well-defined?



5. Do you feel you generally received challenging subject matter, and was it well-defined?

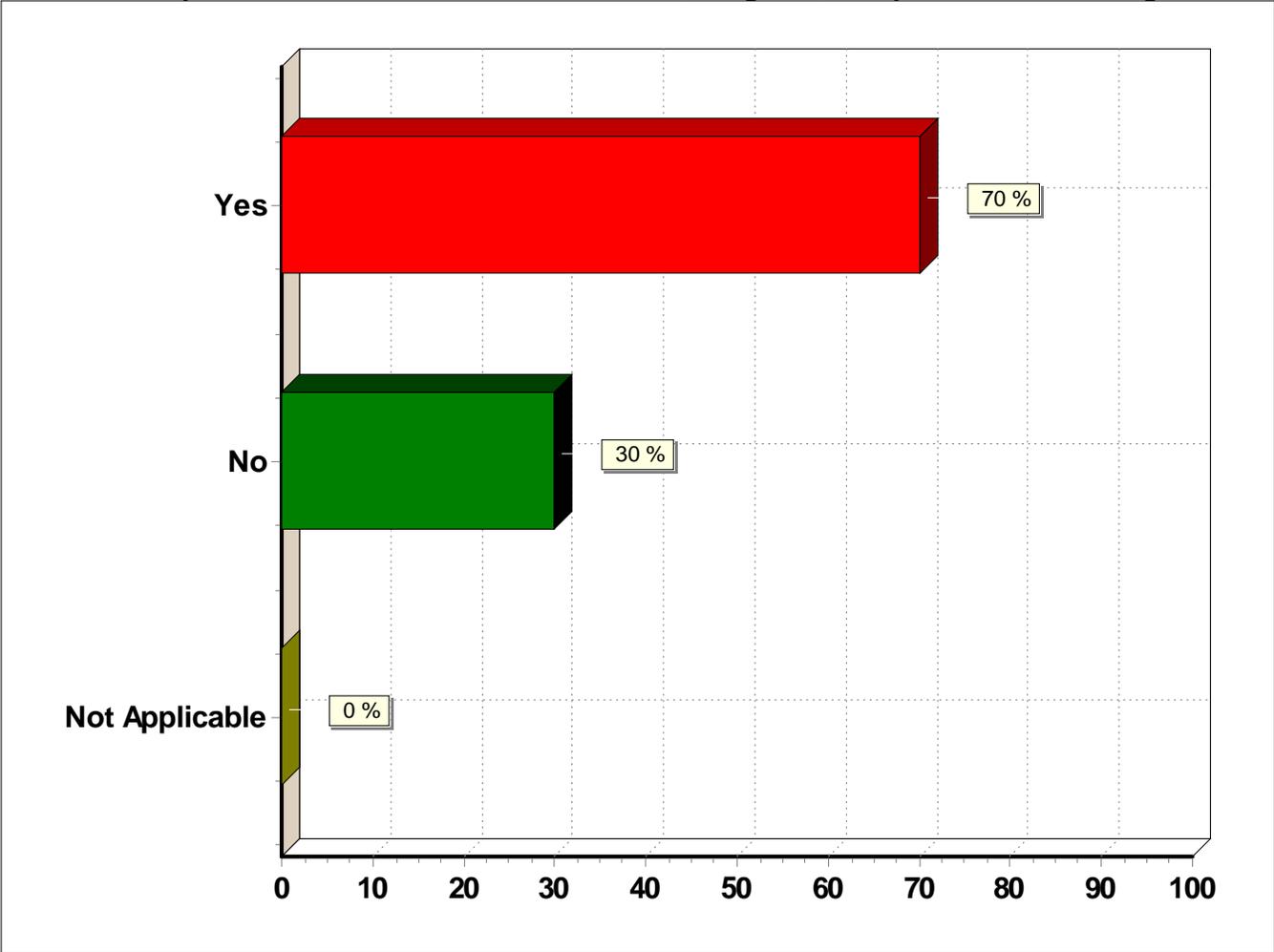
Response (n = 10)	Frequency	Percent
Yes	7	70.0%
No	3	30.0%
Not Applicable	0	0.0%

Question 5 disaggregated into cross tabulations by Ethnic Origin and Gender

Frequency Row Percent		5. Do you feel you generally received challenging subject matter, and was it well-defined?			
		Yes	No	Not Applicable	Total (Row)
Gender:	Male	4 100.0%	0 0.0%	0 0.0%	4 100.0%
	Female	3 60.0%	2 40.0%	0 0.0%	5 100.0%
	No Response	0 0.0%	1 100.0%	0 0.0%	1 100.0%
	Total (Column)	7	3	0	10
	Count (n) 10	-	-	-	-

Frequency Row Percent		5. Do you feel you generally received challenging subject matter, and was it well-defined?			
		Yes	No	Not Applicable	Total (Row)
Ethnicity / Race:	White	7 77.8%	2 22.2%	0 0.0%	9 100.0%
	African American	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Asian	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Hispanic	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Native American	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Other	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	No Response	0 0.0%	1 100.0%	0 0.0%	1 100.0%
	Total (Column)	7	3	0	10
Count (n) 10	-	-	-	-	

6. Did school provide an environment that was safe, drug-free, and positive for learning?



6. Did school provide an environment that was safe, drug-free, and positive for learning?

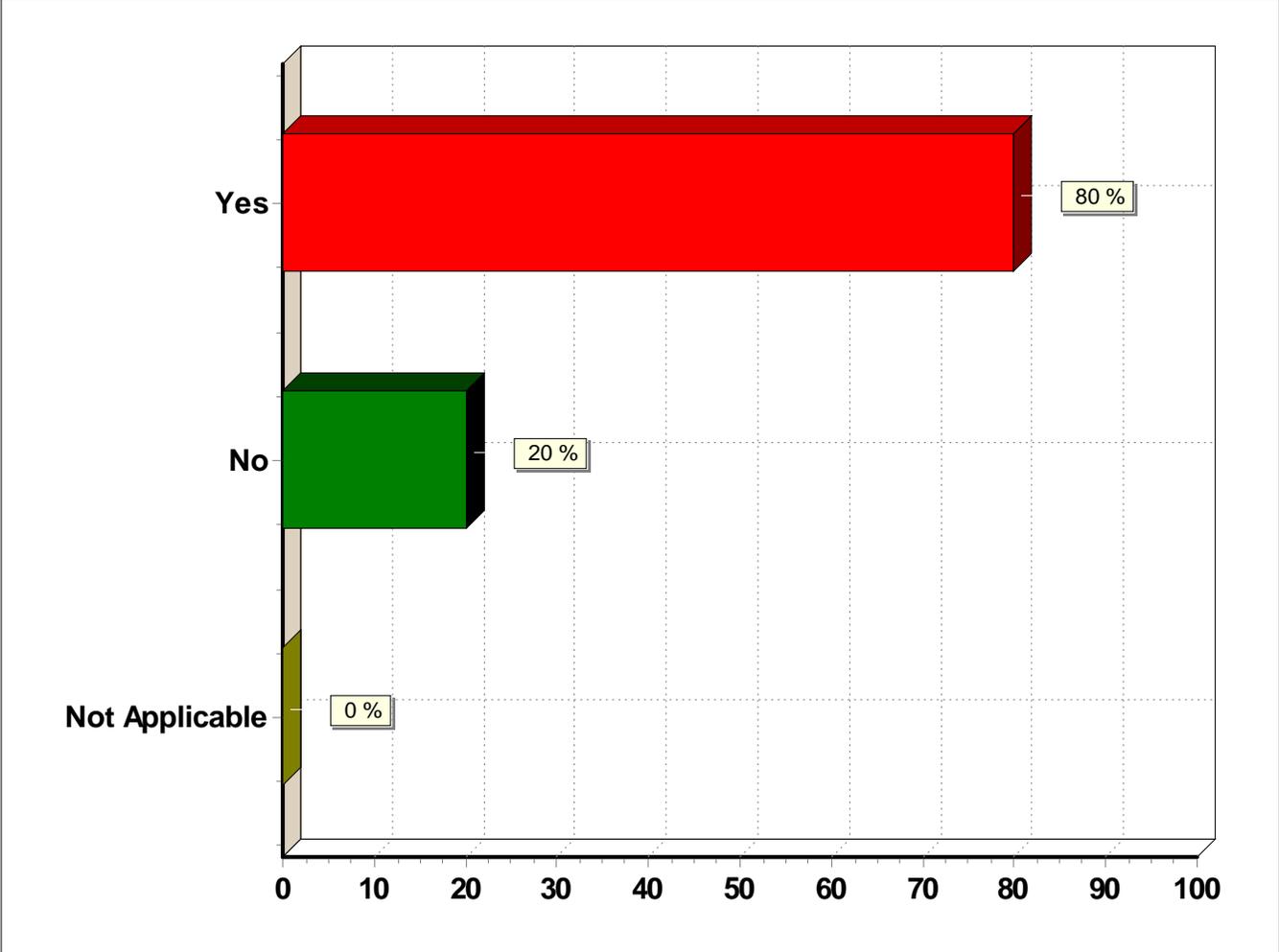
Response (n = 10)	Frequency	Percent
Yes	7	70.0%
No	3	30.0%
Not Applicable	0	0.0%

Question 6 disaggregated into cross tabulations by Ethnic Origin and Gender

Frequency Row Percent		6. Did school provide an environment that was safe, drug-free, and positive for learning?			
		Yes	No	Not Applicable	Total (Row)
Gender:	Male	4 100.0%	0 0.0%	0 0.0%	4 100.0%
	Female	3 60.0%	2 40.0%	0 0.0%	5 100.0%
	No Response	0 0.0%	1 100.0%	0 0.0%	1 100.0%
	Total (Column)	7 -	3 -	0 -	10 -
	Count (n)	10			

Frequency Row Percent		6. Did school provide an environment that was safe, drug-free, and positive for learning?			
		Yes	No	Not Applicable	Total (Row)
Ethnicity / Race:	White	7 77.8%	2 22.2%	0 0.0%	9 100.0%
	African American	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Asian	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Hispanic	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Native American	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Other	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	No Response	0 0.0%	1 100.0%	0 0.0%	1 100.0%
	Total (Column)	7 -	3 -	0 -	10 -
	Count (n)	10			

7. Did your teachers have high standards and demand quality work?



7. Did your teachers have high standards and demand quality work?

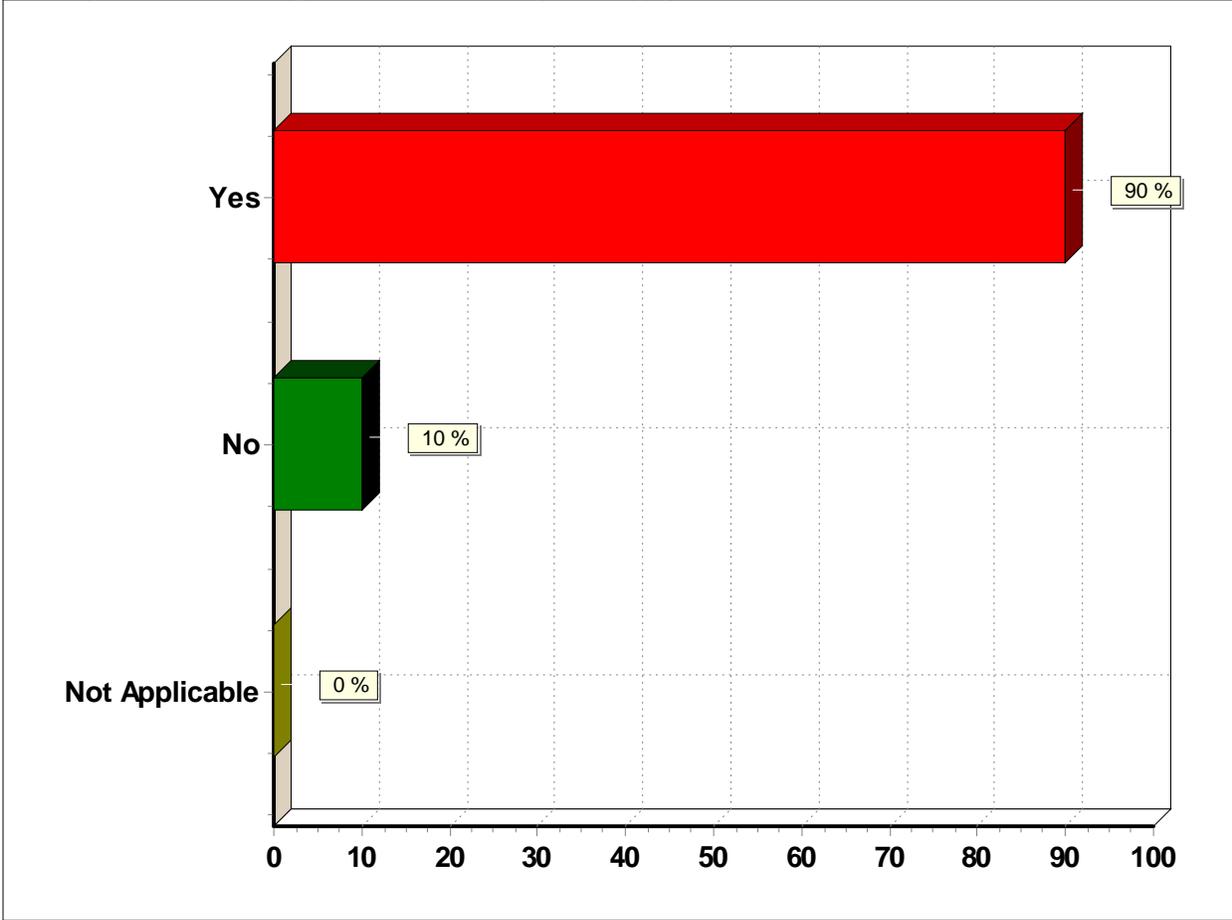
Response (n = 10)	Frequency	Percent
Yes	8	80.0%
No	2	20.0%
Not Applicable	0	0.0%

Question 7 disaggregated into cross tabulations by Ethnic Origin and Gender

Frequency Row Percent		7. Did your teachers have high standards and demand quality work?			
		Yes	No	Not Applicable	Total (Row)
Gender:	Male	4 100.0%	0 0.0%	0 0.0%	4 100.0%
	Female	4 80.0%	1 20.0%	0 0.0%	5 100.0%
	No Response	0 0.0%	1 100.0%	0 0.0%	1 100.0%
	Total (Column)	8	2	0	10
	Count (n)	-	-	-	-

Frequency Row Percent		7. Did your teachers have high standards and demand quality work?			
		Yes	No	Not Applicable	Total (Row)
Ethnicity / Race:	White	8 88.9%	1 11.1%	0 0.0%	9 100.0%
	African American	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Asian	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Hispanic	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Native American	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Other	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	No Response	0 0.0%	1 100.0%	0 0.0%	1 100.0%
	Total (Column)	8	2	0	10
	Count (n)	-	-	-	-

8. Did your teachers go out of their way to help you succeed in school?



8. Did your teachers go out of their way to help you succeed in school?

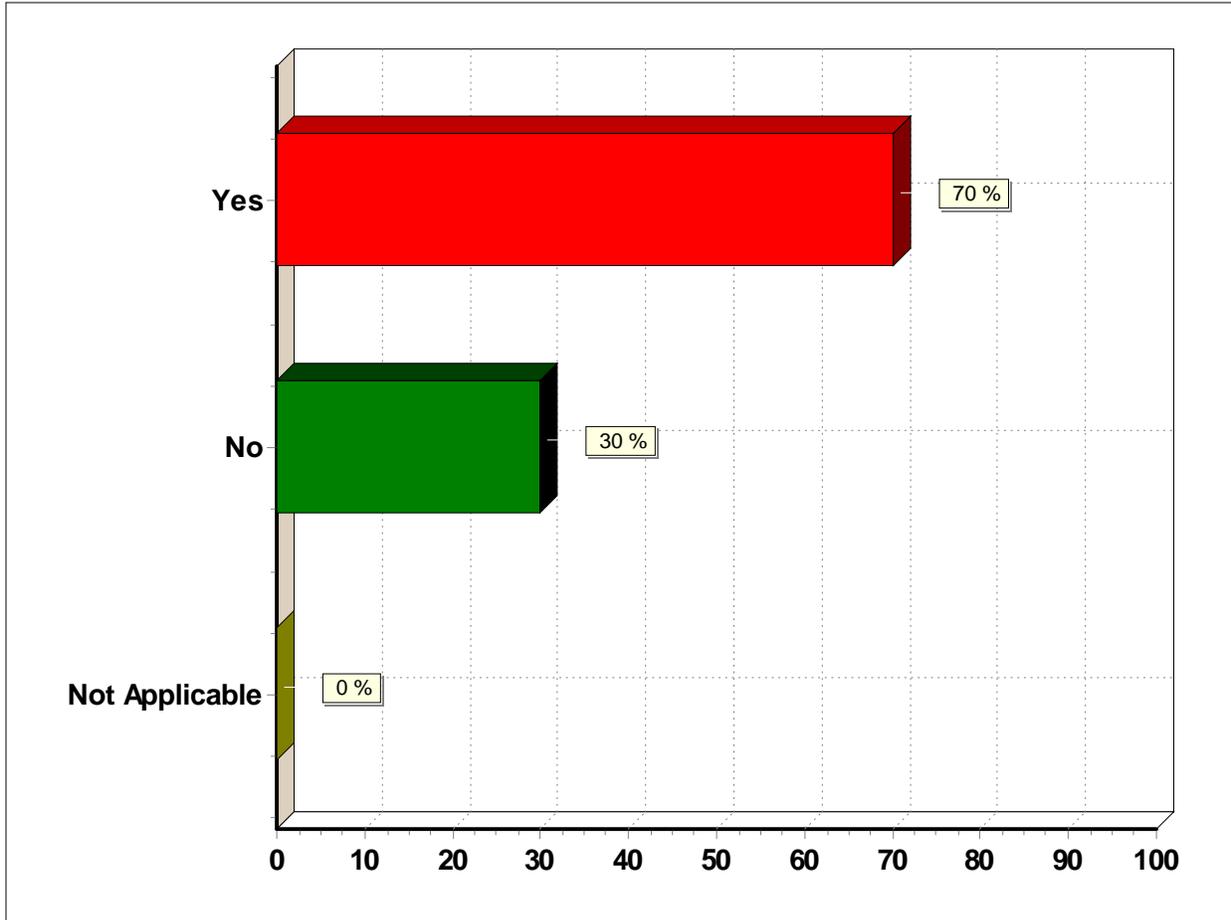
Response (n = 10)	Frequency	Percent
Yes	9	90.0%
No	1	10.0%
Not Applicable	0	0.0%

Question 8 disaggregated into cross tabulations by Ethnic Origin and Gender

Frequency Row Percent		8. Did your teachers go out of their way to help you succeed in school?			
		Yes	No	Not Applicable	Total (Row)
Gender:	Male	4 100.0%	0 0.0%	0 0.0%	4 100.0%
	Female	5 100.0%	0 0.0%	0 0.0%	5 100.0%
	No Response	0 0.0%	1 100.0%	0 0.0%	1 100.0%
	Total (Column)	9	1	0	10
	Count (n)	10	-	-	-

Frequency Row Percent		8. Did your teachers go out of their way to help you succeed in school?			
		Yes	No	Not Applicable	Total (Row)
Ethnicity / Race:	White	8 88.9%	1 11.1%	0 0.0%	9 100.0%
	African American	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Asian	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Hispanic	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Native American	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Other	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	No Response	1 100.0%	0 0.0%	0 0.0%	1 100.0%
	Total (Column)	9	1	0	10
	Count (n)	10	-	-	-

9. Did school prepare you to deal with the technological advances occurring in the real world?



9. Did school prepare you to deal with the technological advances occurring in the real world?

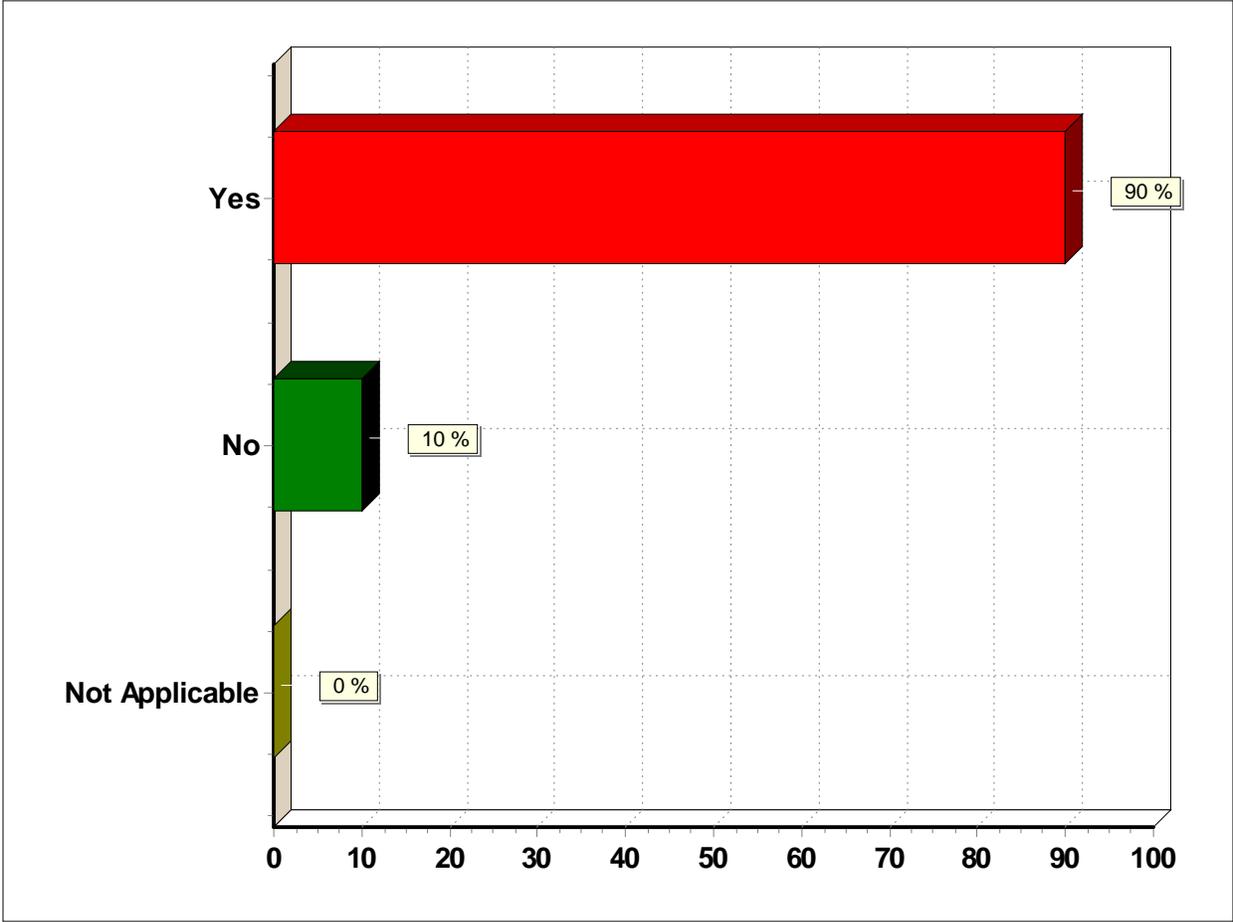
Response (n = 10)	Frequency	Percent
Yes	7	70.0%
No	3	30.0%
Not Applicable	0	0.0%

Question 9 disaggregated into cross tabulations by Ethnic Origin and Gender

Frequency Row Percent		9. Did school prepare you to deal with the technological advances occurring in the real world?			
		Yes	No	Not Applicable	Total (Row)
Gender:	Male	4 100.0%	0 0.0%	0 0.0%	4 100.0%
	Female	3 60.0%	2 40.0%	0 0.0%	5 100.0%
	No Response	0 0.0%	1 100.0%	0 0.0%	1 100.0%
	Total (Column)	7	3	0	10
	Count (n)	-	-	-	-
Count (n) 10					

Frequency Row Percent		9. Did school prepare you to deal with the technological advances occurring in the real world?			
		Yes	No	Not Applicable	Total (Row)
Ethnicity / Race:	White	7 77.8%	2 22.2%	0 0.0%	9 100.0%
	African American	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Asian	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Hispanic	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Native American	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Other	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	No Response	0 0.0%	1 100.0%	0 0.0%	1 100.0%
	Total (Column)	7	3	0	10
	Count (n)	-	-	-	-
Count (n) 10					

10. Do you feel you had at least one connected and caring adult you could talk to in the school?



10. Do you feel you had at least one connected and caring adult you could talk to in the school?

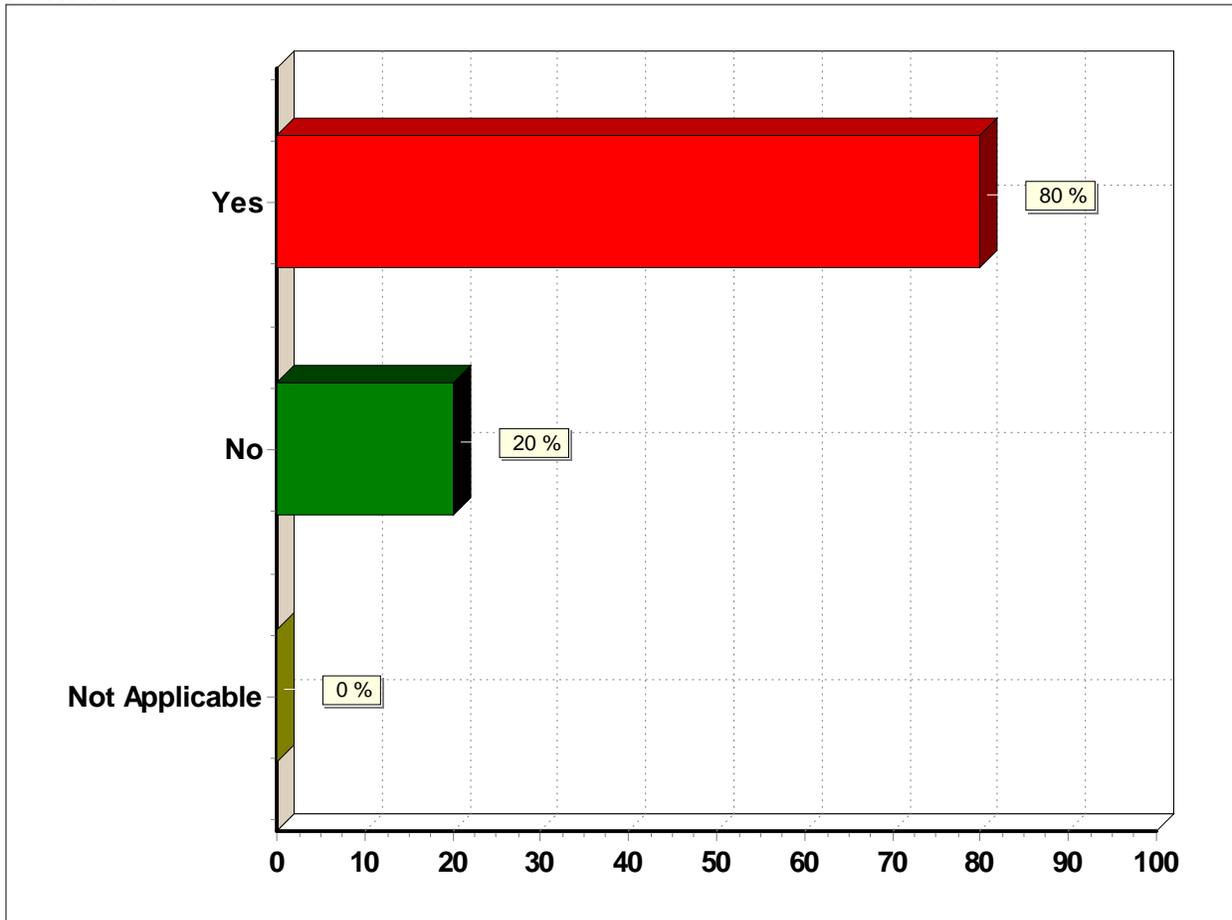
Response (n = 10)	Frequency	Percent
Yes	9	90.0%
No	1	10.0%
Not Applicable	0	0.0%

Question 10 disaggregated into cross tabulations by Ethnic Origin and Gender

Frequency Row Percent		10. Do you feel you had at least one connected and caring adult you could talk to in the school?			
		Yes	No	Not Applicable	Total (Row)
Gender:	Male	4 100.0%	0 0.0%	0 0.0%	4 100.0%
	Female	5 100.0%	0 0.0%	0 0.0%	5 100.0%
	No Response	0 0.0%	1 100.0%	0 0.0%	1 100.0%
	Total (Column)	9	1	0	10
	Count (n)	-	-	-	-

Frequency Row Percent		10. Do you feel you had at least one connected and caring adult you could talk to in the school?			
		Yes	No	Not Applicable	Total (Row)
Ethnicity / Race:	White	8 88.9%	1 11.1%	0 0.0%	9 100.0%
	African American	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Asian	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Hispanic	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Native American	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Other	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	No Response	1 100.0%	0 0.0%	0 0.0%	1 100.0%
	Total (Column)	9	1	0	10
	Count (n)	-	-	-	-

11. Do you feel you have been prepared properly to be a flexible, productive, and lifelong learner?



11. Do you feel you have been prepared properly to be a flexible, productive, and lifelong learner?

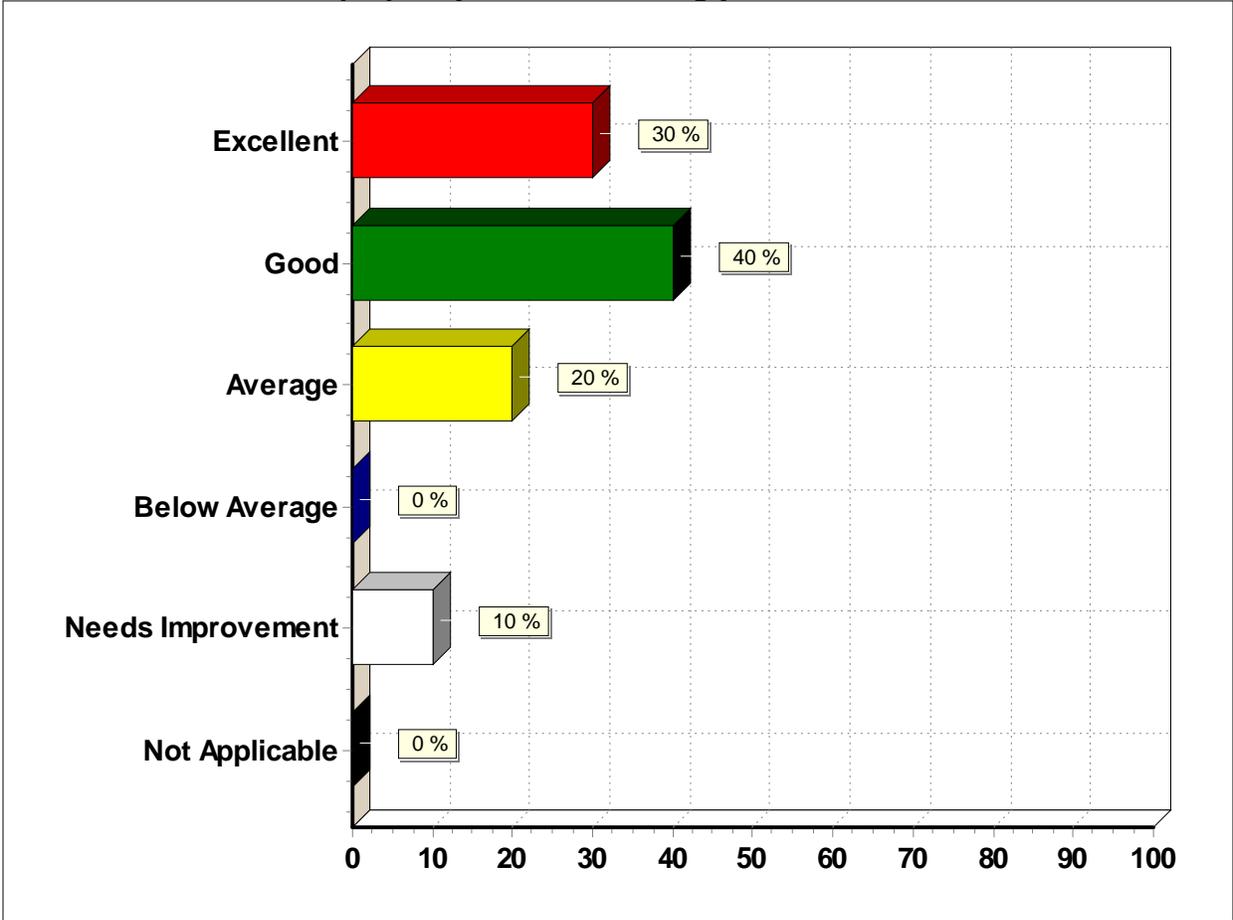
Response (n = 10)	Frequency	Percent
Yes	8	80.0%
No	2	20.0%
Not Applicable	0	0.0%

Question 11 disaggregated into cross tabulations by Ethnic Origin and Gender

Frequency Row Percent		11. Do you feel you have been prepared properly to be a flexible, productive, and lifelong learner?			
		Yes	No	Not Applicable	Total (Row)
Gender:	Male	4 100.0%	0 0.0%	0 0.0%	4 100.0%
	Female	4 80.0%	1 20.0%	0 0.0%	5 100.0%
	No Response	0 0.0%	1 100.0%	0 0.0%	1 100.0%
	Total (Column)	8 -	2 -	0 -	10 -
	Count (n)	10			

Frequency Row Percent		11. Do you feel you have been prepared properly to be a flexible, productive, and lifelong learner?			
		Yes	No	Not Applicable	Total (Row)
Ethnicity / Race:	White	8 88.9%	1 11.1%	0 0.0%	9 100.0%
	African American	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Asian	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Hispanic	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Native American	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Other	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	No Response	0 0.0%	1 100.0%	0 0.0%	1 100.0%
	Total (Column)	8 -	2 -	0 -	10 -
	Count (n)	10			

12. How well did school prepare you for continuing your education?



12. How well did school prepare you for continuing your education?

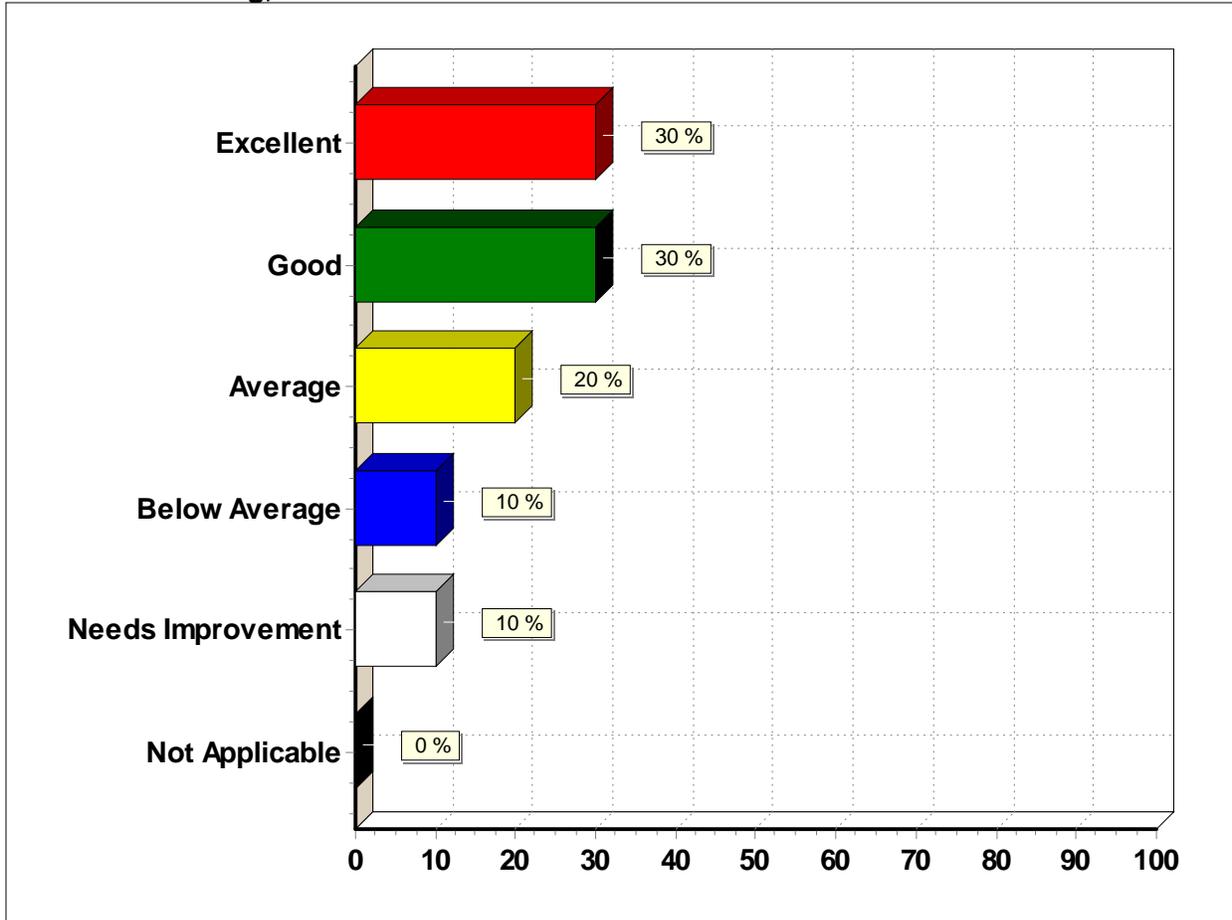
Response (n = 10)	Frequency	Percent
Excellent	3	30.0%
Good	4	40.0%
Average	2	20.0%
Below Average	0	0.0%
Needs Improvement	1	10.0%
Not Applicable	0	0.0%

Question 12 disaggregated into cross tabulations by Ethnic Origin and Gender

Frequency Row Percent		12. How well did school prepare you for continuing your education?						
		Excellent	Good	Average	Below Average	Needs Improvement	Not Applicable	Total (Row)
Gender:	Male	2 50.0%	2 50.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	4 100.0%
	Female	1 20.0%	2 40.0%	2 40.0%	0 0.0%	0 0.0%	0 0.0%	5 100.0%
	No Response	0 0.0%	0 0.0%	0 0.0%	0 0.0%	1 100.0%	0 0.0%	1 100.0%
	Total (Column)	3	4	2	0	1	0	10
	Count (n)	-	-	-	-	-	-	-

Frequency Row Percent		12. How well did school prepare you for continuing your education?						
		Excellent	Good	Average	Below Average	Needs Improvement	Not Applicable	Total (Row)
Ethnicity / Race:	White	3 33.3%	3 33.3%	2 22.2%	0 0.0%	1 11.1%	0 0.0%	9 100.0%
	African American	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Asian	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Hispanic	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Native American	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Other	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	No Response	0 0.0%	1 100.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	1 100.0%
	Total (Column)	3	4	2	0	1	0	10
	Count (n)	-	-	-	-	-	-	-

13. Give your school a grade based on how well you feel they prepared you for college, vocational training, or the world of work.



13. Give your school a grade based on how well you feel they prepared you for college, vocational training, or the world of work.

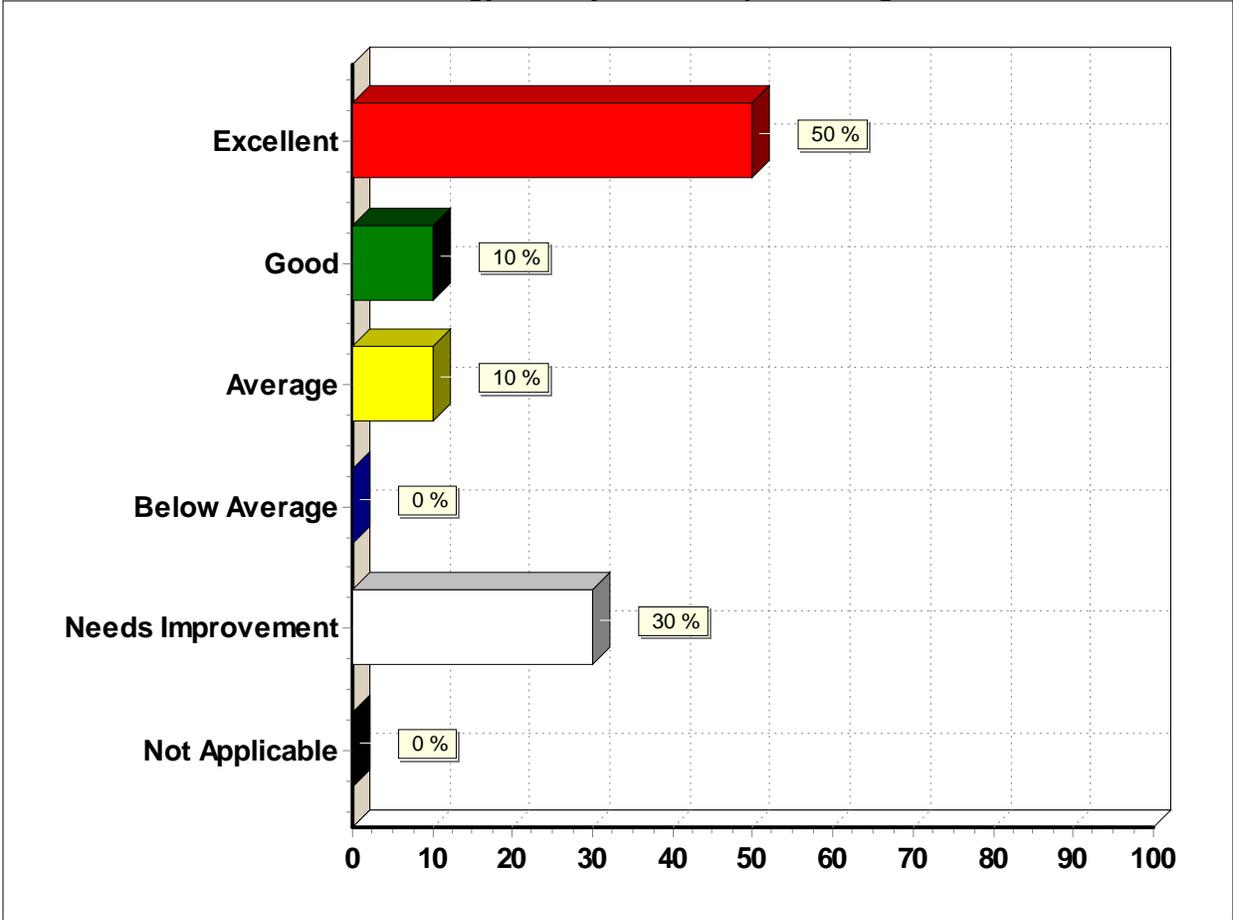
Response (n = 10)	Frequency	Percent
Excellent	3	30.0%
Good	3	30.0%
Average	2	20.0%
Below Average	1	10.0%
Needs Improvement	1	10.0%
Not Applicable	0	0.0%

Question 13 disaggregated into cross tabulations by Ethnic Origin and Gender

Frequency Row Percent		13. Give your school a grade based on how well you feel they prepared you for college, vocational training, or the world of work.						
		Excellent	Good	Average	Below Average	Needs Improvement	Not Applicable	Total (Row)
Gender:	Male	2 50.0%	2 50.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	4 100.0%
	Female	1 20.0%	1 20.0%	2 40.0%	1 20.0%	0 0.0%	0 0.0%	5 100.0%
	No Response	0 0.0%	0 0.0%	0 0.0%	0 0.0%	1 100.0%	0 0.0%	1 100.0%
	Total (Column)	3	3	2	1	1	0	10
	Count (n)	-	-	-	-	-	-	-

Frequency Row Percent		13. Give your school a grade based on how well you feel they prepared you for college, vocational training, or the world of work.						
		Excellent	Good	Average	Below Average	Needs Improvement	Not Applicable	Total (Row)
Ethnicity / Race:	White	3 33.3%	3 33.3%	1 11.1%	1 11.1%	1 11.1%	0 0.0%	9 100.0%
	African American	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Asian	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Hispanic	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Native American	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Other	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	No Response	0 0.0%	0 0.0%	1 100.0%	0 0.0%	0 0.0%	0 0.0%	1 100.0%
	Total (Column)	3	3	2	1	1	0	10
Count (n)	-	-	-	-	-	-	-	

14. Rate the educational technology skills you developed throughout school.



14. Rate the educational technology skills you developed throughout school.

Response (n = 10)	Frequency	Percent
Excellent	5	50.0%
Good	1	10.0%
Average	1	10.0%
Below Average	0	0.0%
Needs Improvement	3	30.0%
Not Applicable	0	0.0%

Question 14 disaggregated into cross tabulations by Ethnic Origin and Gender

Frequency Row Percent		14. Rate the educational technology skills you developed throughout school.						
		Excellent	Good	Average	Below Average	Needs Improvement	Not Applicable	Total (Row)
Gender:	Male	4 100.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	4 100.0%
	Female	1 20.0%	1 20.0%	1 20.0%	0 0.0%	2 40.0%	0 0.0%	5 100.0%
	No Response	0 0.0%	0 0.0%	0 0.0%	0 0.0%	1 100.0%	0 0.0%	1 100.0%
	Total (Column)	5	1	1	0	3	0	10
	Count (n)	-	-	-	-	-	-	-

Frequency Row Percent		14. Rate the educational technology skills you developed throughout school.						
		Excellent	Good	Average	Below Average	Needs Improvement	Not Applicable	Total (Row)
Ethnicity / Race:	White	5 55.6%	1 11.1%	1 11.1%	0 0.0%	2 22.2%	0 0.0%	9 100.0%
	African American	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Asian	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Hispanic	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Native American	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	Other	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%	0 0.0%
	No Response	0 0.0%	0 0.0%	0 0.0%	0 0.0%	1 100.0%	0 0.0%	1 100.0%
	Total (Column)	5	1	1	0	3	0	10
	Count (n)	-	-	-	-	-	-	-

Want More?

Additional copies of your bound report \$7.50 each

Want Even More???

Data Disaggregation:

Gender

Report showing only male responses and report showing only female responses

Generates 2 Reports \$30.00

Present Status:

Report showing responses for each of the following categories:

Work Full Time, Work Part Time, Military, 4 Year College, 2 Year College, Vocational / Technical School

Generates 6 Reports \$60.00

Ethnic Origin:

Report showing responses for each of the following categories:

White/Caucasian, African American, Asian, Hispanic, Native American, & Other

Generates 6 Reports \$55.00

Yes/No Question

Report showing responses for those answering a question "Yes" and a report showing those that answered "No" to the same question (you choose which yes/no question you want segregated)

Generates 2 Reports \$30.00

Excellent/Good/Average/Below Average/Needs Improvement Question

Report showing responses for those answering a question "Excellent", those answering "Good", those answering "Average", those answering "Below Average", and a report showing those that answered "Needs Improvement" to the same question (you choose which A/B/C/D/F question you want segregated)

Generates 5 Reports \$50.00

Customized Reports

You may customize your data segregation to focus on a group meeting specific criteria.

(For example: A report showing those attending a 4-Year College, answered "yes" to question #1 and answered question #10 with "Excellent".

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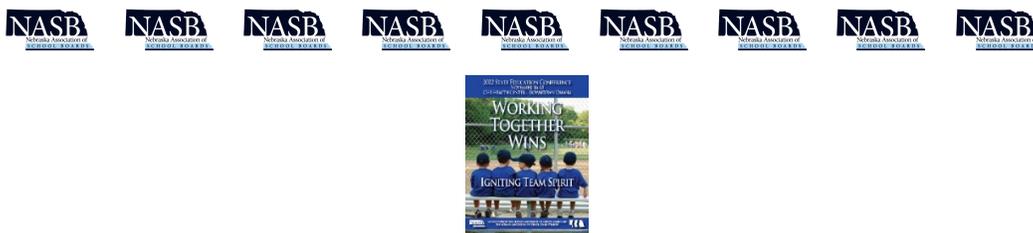
NASB Monthly Update for Board Meeting Agenda Item

November 2022

Monthly Agenda Video Updates

<http://members.nasbonline.org/index.php/news-resources/videos>

(www.NASBonline.org - News & Resources – Video Library)



State Conference Info & Registration

<http://members.nasbonline.org/index.php/state-education-conference>

(www.NASBonline.org - Events – State Education Conference)



Latest 'Board Notes' – Monthly Newsletters

(www.NASBonline.org - News & Resources - Board Notes)

- *Two Boards Receive President's Board Award ... Eleven Others Receive the Board of Excellence Award*
- *38 SBMs See Their Names Etched in Stone*
- *At The Board Table: Board Calendar Agenda items for your November Meetings*
- *State Education Conference Update ... Choosing Your Board's Delegate*
- *Leadership Choices of Effective Elected Officials*
- *NASB's Candidate Resources Leading Up to November 8*
- *Samsung's Solve for Tomorrow STEM Competition*
- *... And Much More!*



YOUR 2022 ADVOCACY HANDOUT IS NOW POSTED

In Preparation for the 2022 Delegate Assembly – 8:00 AM, Friday, November 18 in Omaha

<http://members.nasbonline.org/index.php/advocacy-handbook>

(www.NASBonline.org – Government Relations – NASB Advocacy Handbook)

Proposed changes to the bylaws, standing positions and legislative resolutions for your review prior to the Delegate Assembly. To better prepare you and your board's voting representative for the Delegate Assembly, please download, review, and bring this Handout with you to Omaha.

“NASB Update – Annual Board Calendar Summary”

View the full detailed calendar at: <http://members.nasbonline.org/index.php/resources>

(www.NASBonline.org – Board Leadership – Resources)

As a board, some items you should doing, or have on the monthly agenda include:

MISSION, VISION & GOALS

- Strategic Plan Update; District Goals Update

POLICY GOVERNANCE

- Review, update, and adopt policy

DISTRICT/ESU RESOURCES (BUDGET)

- Review District Audit Report

BOARD-SUPERINTENDENT RELATIONS

- Distribute the superintendent evaluation to be completed by each board member. *NASB Online Survey System, direct the Association to distribute links to each individual board member to complete the superintendent evaluation. Note: Review board policy and superintendent contract to ensure the board is meeting the directives of both documents. Reminder to Superintendents and Board Members:
 - review the current superintendent contract for language pertaining to the superintendent reminder in writing to evaluate and discuss contract renewal
 - review deadline dates for the renewal of the superintendent contract
 - post proposed contract and Schedule D on website per Superintendent Transparency Act

REPORTS

- November 8, 2022, Statewide General Election - Register newly elected board members for State Conference and the Conference Board
- Mentor/Mentee Session Thursday, November 17, 2022, at 7:15 a.m.
- Board Committees; Superintendent; Administrators

BOARD LEADERSHIP DEVELOPMENT

- Review and discuss Board Governance Standard IX. Professional Development
- NASA/NASB State Education Conference
- NASB Delegate Assembly



NASB’s Video Resources

<http://members.nasbonline.org/index.php/news-resources/videos>

(www.NASBonline.org – News & Resources – Videos)

Legal Resources, NASB’s Live & Learn Series, Member Zoom’s, Q&A’s with the Governor and Commissioner Blomstedt, EHA Updates, Advocacy breakdowns, Monthly Board Agendas, and MUCH more!

Networking & Events ... Register Now

<http://members.nasbonline.org/index.php/events>

(www.NASBonline.org – Events)

All Dates & Locations Tentative & Subject to Change

State Education Conference

<http://members.nasbonline.org/index.php/state-education-conference>

November 16-18 – Omaha

**Sparq Open House ... Tuesday, November 15th – 7:00 to 11:00 PM*

New Board Member Workshops

<http://members.nasbonline.org/index.php/new-board-member-workshops>

December 5 – Gering

December 6 – North Platte

December 7 – Kearney

December 8 – York

December 13 – La Vista

December 14 – Norfolk

Legislative Issues Conference

<http://members.nasbonline.org/index.php/legislative-issues-conference>

January 22-23, 2023 – Embassy Suites Lincoln

NASB Board President Retreats

<http://members.nasbonline.org/index.php/president-retreat>

January 29-30, 2023 – York

February 5-6, 2023 - Ogallala



Advocacy

<http://members.nasbonline.org/index.php/government-relations>

(www.NASBonline.org – Government Relations)

NOW ON NASB'S GR PAGE

WATCH: NASB Member Virtual w/ Gubernatorial Candidates Pillen & Blood

WATCH: State Board of Education Candidate Q&A's w/ all 8 Candidates

LB 644 – The Postcard Bill – What You Need to Know

2022 Legislative Candidate Questionnaires

<http://members.nasbonline.org/index.php/2022-legislative-candidate-questionnaire>

Previous Legislative Meet & Greets include:

District 42 Legislative Candidate Jacobson - North Platte

District 44 Legislative Candidate Ibach - Lexington

District 34 Legislative Candidate Lippincott - Central City

District 36 Legislative Candidate Holdcroft - Springfield

District 24 Legislative Candidate Hughes - York

District 36 Legislative Candidate Lauritsen - Papillion

District 48 Legislative Candidate Lease II - Scottsbluff

District 40 Legislative Candidate DeKay - Plainview

District 18 Legislative Candidate Young - Elkhorn
District 24 Legislative Candidate Hotovy - Stromsburg
District 48 Legislative Candidate Hardin – Scottsbluff
District 16 Legislative Candidate Petersen - Blair

All Dates & Locations Tentative & Subject to Change

NASB does not endorse candidates and does not make recommendations to members, or anyone, on whom to support for election. NASB may, from time to time, provide opportunities for candidates for elected office to meet with or communicate with its membership. Any NASB event allowing candidates for office to meet or communicate with its membership should not be considered a direct or passive endorsement of any candidate.



NASB Member Virtuals

<http://members.nasbonline.org/index.php/nasb-member-virtuals>

(www.NASBonline.org – Events – NASB Member Virtuals)

- WATCH: Gubernatorial Candidates Q&A w/ Blood & Pillen
- Previous Member Virtuals Available to Watch Include:
 - 2022 Legislative Recap & Look Ahead
 - Tough Times & Tough Meetings: The Board’s Role in Navigating Hot Button Issues
 - NASB Member Virtuals w/ Commissioner Blomstedt & Dr. Jeffrey Gold of UNMC, Bryce Wilson of NDE on Cares Act Funds Q&A for School Boards, and More ...



Follow NASB on twitter at www.twitter.com/NASBonline using the hashtag #liveNASB
and on Facebook at www.facebook.com/NASBonline

Watch all of the NASB videos at <http://members.nasbonline.org/index.php/news-resources/videos>

(www.NASBonline.org – News & Resources – Videos)

To see a quick glimpse at the various items the NASB is involved in, check out pages 10 & 11 each month in the Board Notes newsletter for “This Month In ...” To access the latest newsletter, click here:

<http://members.nasbonline.org/index.php/news-resources/board-notes>

(www.NASBonline.org - News & Resources - Board Notes)

Annual Report and School Profile

Bayard Public Schools



Updated August 10, 2021

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Strategic Planning and Improvement

Bayard Public Schools engages in strategic planning and continuous school improvement. Additionally, Nebraska Department of Education, Rule 10, requires that school districts prepare and distribute a report to the patrons of the district on an annual basis. The material included herein has been compiled to inform patrons about our work.

Description of the District

The legal description of the Bayard School District is District #21 Morrill County, Nebraska. The district covers 262 square miles and includes properties located in Morrill, Scotts Bluff, Banner and Box Butte Counties. The district is a Class III school, organized as a PK-6 elementary and a 7-12 secondary.

This report demonstrates a summary of the school district in a particular year and reflects the directions in which the district is headed in the future. Each district has a unique method for measuring quality education and success. To accurately assess the quality of any school district, diverse information such as student enrollment, staff, curriculum, facilities, financial statistics, budgeting, student achievement, and strategic climate must all be considered and reported objectively.

Accreditation and School Improvement

The Bayard Public Schools are fully accredited by the Nebraska Department of Education. The Bayard Public Schools continuously strive to meet all requirements for state and federal accountability. Both the elementary and secondary schools have been designated as being in need of improvement in making adequate yearly progress. Additional information about state and federal accountability is available from the Nebraska Education Profile which can be accessed on the official website of the Nebraska Department of Education at <https://nep.education.ne.gov>.

Locally, the district publishes this annual report and school improvement profile as an accountability and transparency procedure. This report allows community members access to school information, which citizens can then use as a basis for positive action within the community or school district.

The school improvement process is an on-going process at Bayard Public Schools. Most recently the process has focused on the development and implementation of the Strategic Plan of Bayard Public Schools.

Bayard Public Schools Strategic Plan

This Strategic Plan is a living document that provides strategic direction and guidance for Bayard Public Schools. The Bayard Public School District is committed to successfully implementing these objectives in our pursuit of fulfilling our vision, mission, and core covenants.

It is with anticipation that the strategies presented in this plan will be completed by the end of the 2022-2023 school year.

To view the full Strategic Plan, please visit: <https://tinyurl.com/y6jnf18p>. Progress on the strategic plan is reported to the board of education each month. These reports provide an opportunity for the community to learn about the important work occurring to achieve the objectives of the strategic plan.

Academics	Leadership	Engagement	Community
Continue to implement and refine a system of curriculum, instruction, and assessment, aligned to Nebraska State Standards that will enable every student to engage in challenging, rigorous, and creative learning experiences throughout the district.	Invest in professional development opportunities to support staff in every work area to become leaders in their field.	Utilize integrated technology to engage and inspire students in an effort to support efficacious instruction and growth of learning.	Identify and develop panhandle partnerships that will support safe community opportunities for youth (including but not limited to: summer camps, enrichment activities, arts, music, athletics, etc.).
Develop and support the implementation of individualized learning opportunities to enable each student to reach his or her potential.	Develop processes to identify and inspire the leadership potential, talents, and gifts in each child.	Support advancements in technology for students and staff by evaluating opportunities for technological investments, through the inventory of current resources and infrastructure, and by efficiently managing existing equipment.	Continue ongoing efforts regarding positive student behavior programs in an effort to support a quality learning environment for all staff and students.
Research and implement best practices and processes that will support effective student transitions (early childhood to preschool, preschool to grade school, grade school to middle school, middle school to high school, high school to college/career).	Continue to invest in student development by maximizing the leadership potential of the Pathfinders After-School Program.	Develop processes to ensure a positive and conducive environment for student learning.	Offer and support programs and services that effectively contribute to the wellbeing of all educational stakeholders, including students, staff, parents, and community members.
Engage parents, students, and staff with timely and relative feedback to improve instruction in student learning and achievement.	Continue to offer leadership opportunities for students through the Bayard Public Schools Community Emergency Response Team (CERT) Program, in addition to other programs and extracurricular activities.	Utilize effective communication systems to engage staff, students, parents, and community members in relationships that support student learning.	Provide effective college/career preparation to support the long-term success of all students districtwide.
Review and modify the district's lesson plan philosophy and best practices to ensure consistency and accountability for quality instruction district-wide.	Continue to maximize the impact of the Bayard Public Schools partnership with the FranklinCovey Institute, with a focus on professional development and the LEAD/Leader in Me Programs.	Research and implement strategies to mitigate the educational risks to students experiencing poverty and mobility.	
Evaluate, research, and implement practices that align grading and instruction to effective learning.			

Develop a system to evaluate the effectiveness of current curriculum, programs, and services.			
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Governance and Direction

Mission Statement

The mission of Bayard Public Schools is to partner with parents to provide a successful educational experience and diverse opportunities.

Vision Statement

Bayard Public Schools will effectively provide and adapt its programs to meet the needs of its students, today and in the future.

Core Covenants

Focused on the Student

- Positive Interactions and Relationships
- Focus On Student Potential
- Diverse Opportunities
- Unconditional Acceptance

Attitude of Excellence

- Act With Integrity
- Expect To Be Great
- Accept Daily Challenges & Setbacks
- Think “Big Picture”

Community

- Support Each Other
- Set Aside Self For Benefit Of The Group
- Respect Everyone
- Be A Wing, Not A Weight

Tiger Way!

Every Person, Every Day. It's a FACT!

Programs and Services

Bayard Public Schools provides a rich variety of programs and services to meet the educational needs of the community. These programs and services are both academic and extracurricular in nature. In offering a variety of opportunities to students of all ages the district seeks to provide a quality educational experience for every student. Bayard Public Schools utilizes distance learning resources and the local community college to increase educational opportunities for our students.

Career Certifications

During the 2019-2020 school term students attending Bayard High School had the opportunity to engage in coursework leading to industry certifications. These opportunities included earning the paraeducator certification necessary to serve in a Title I funded school and earning certifications in the Microsoft Word business software. Certifications earned were as follows:

2019-2020 Certifications Earned by Bayard High School Students	
Program	Number of Students
Project Para (UNL)	6
CERT (Community Emergency Response Team) Training	30

LEAD and Leader in Me

Bayard Public Schools partners with FranklinCovey, Inc. to provide leadership training and opportunities to students in all grades. At the elementary level, the Leader in Me program is integrated into the regular elementary education program, including designated periods of time each week during "TigerTime" which focuses on the development of each child as an individual.

At the Jr./Sr. High School, students participate in the LEAD curriculum, which is aligned to the same training Fortune 500 companies provide to their leadership teams. The following

leadership sequence of courses are taught during the designated leadership period in the secondary school:



Curriculum Revision

In order to provide educational continuity to students during the ongoing global pandemic, the school district purchased online Social Science (History Alive/TCI) and Secondary English Language Arts Curricula (StudySync).

The school district recently implemented changes in the mathematics curriculum in grades K-6. This includes utilization of the Bridges math program in grades K-5 and the Big Ideas curriculum in grade 6, which aligns to the Jr. High math program.

In 2015-2016 the district implemented changes in the reading/language arts curriculum in grades K-6 in alignment with revised state standards in this area. The district is in the fourth year of implementing Reading Mastery (K-2) and Wonders (3-6) reading programs in the elementary grades. The school district is in the fifth year of implementing a new History Alive! Social Studies curriculum (published by Teacher Created Institute, TCI). The district is in the sixth year of implementing the Science Fusion curriculum for elementary science instruction.

The district implemented a new science curriculum for grades K-9 in 2018.

During the 2021-2022 school year new coding curriculum and classes were added at the elementary and the high school levels utilizing the ProjectSTEM coding curriculum.

Academic Supports/Contracted Services

Special Services Contracted with Educational Service Unit #13, Scottsbluff, Nebraska: School Psychologist; Occupational Therapist; Physical Therapist; Speech Pathology; Deaf and Hard of Hearing Services; Alternative Education and Transitional Education Programs; Migrant Education; Meridian, Life Links, Assistive Technology, and Vision Services

Distance Learning Courses are provided to students through the Western Nebraska Distance Learning Consortium in partnership with Educational Service Unit #13.

Student Transportation

Student transportation is provided in accordance with the regulations of the Nebraska Department of Education [for students PreK-12](#). The school currently has five regular bus routes to provide transportation to school students living outside the city limits of Bayard, including one route transporting students to special programs operated by Educational Service Unit #13.

Safe Routes to School

Additionally, the school provides crossing guards at the beginning and end of each school day for students crossing 8th Street. During the fall of 2014 the school added crossing guard service during student drop off in the mornings. The City of Bayard provides a crossing guard at the intersection of 8th Street and Main Street and the intersection of 8th Street and the Canal Road in the morning and afternoon to provide a monitored crossing site for students who walk to school.

School Nutrition Program

The Bayard Public Schools provides a school nutrition program that is operated according to state and federal guidelines. Students and parents can check the school breakfast and lunch menu via the school website at www.bayardpublicschools.org. During the summer of 2014 Bayard Public Schools received a grant to begin operation of a summer feeding program. Additionally, during the spring of 2014, the school piloted a “Grab and Go” Breakfast program where all students have the opportunity to eat breakfast in their first-period classroom. This program [is still in continuation](#) was in the fifth full year of operation during the 2018-2019 school term.

Summer **Feeding Nutrition**

The school district offered a summer **feeding nutrition** program during the summer of 2016 **that is still in operation through the summer of 2023**. This program provided **esed** both breakfast and lunch to any person under the age of 19 who attended. This program helps to provide proper nutrition to students attending summer school and also helps to mitigate food insecurity for families during the summer months when the regular school nutrition services program is not in operation.

Migrant School

The school district partnered with ESU#13 Migrant Education to provide 15 days of migrant school. This program included transportation for migrant students. Meals were served in partnership with the summer feeding program. Students and staff from Bayard Public Schools were featured in a short film from Nebraska Loves Public Schools. The film can be viewed at <http://nelovesps.org/story/binational-teacher-exchange-program/>.

Early Childhood Education Program

During the 2013-2014 school term, Bayard Public Schools was awarded a grant to establish a preschool at Bayard Elementary School. The Bayard Tiger Cubs Preschool completed an inaugural year of operation during the 2014-2015 school term. Preschool continues to follow **Rule 11** standards from the Nebraska Department of Education and **recently was visited by ECERS (Early Childhood Environment Rating Scale) periodically reviewed the Nebraska Department of Education**. The Bayard Tiger Cubs Preschool continues to show growth in our reviews.

Preschool Enrollment (3 and 4-Year Olds)	
School Year	Number of Students
2014-2015	33
2015-2016	39

2016-2017	28
2017-2018	24
2018-2019	32
2019-2020	29
2020-2021	22
<u>2021-2022</u>	<u>26</u>

<u>School Year</u>	<u>Number of 3yr Olds</u>	<u>Number of 4yr Olds</u>
<u>2022-2023</u>	<u>13</u>	<u>18</u>

Pathfinders Program (After School Program)

During the 2014-2015 school term, Bayard Public Schools was awarded a grant to establish a 21st Century Community Learning Center in partnership with Nebraska Extension/4-H at Bayard Elementary School. The Pathfinders Program completed an inaugural year of operation during the 2015-2016 school term and will continue to be in operation through at least the 2023-24 grant funding period.

Students attending the Pathfinders Program have engaged in the following learning opportunities: Science Club; Cooking Club; Strategy Games Club; HERO (Help, Encourage, & Respect Others) Club; Babysitting Club; Woodworking Club; Gardening Club; World Art, Crafts, & Culture Club; Lego Club; Football Challenge Club; Basketball Challenge Club; Obstacle Course Club; Dance Video Creation; and Puzzle, Cards, & Cash Box Clubs.

Several organizations have shared their expertise with the Pathfinders students. These include: The Riverside Zoo; Chimney Rock Public Power; Western States Bank; The Bird Conservancy; Girl Scouts; Trendz Hair Salon; City of Bayard; UNL Extension.

Extracurricular Activities Programs

Bayard Public Schools maintains membership in the Western Trails Conference and the Minuteman Activities Conference. Bayard High School offers interscholastic competition in football, volleyball, cross country, golf, softball, play production, basketball, wrestling, speech, esports, track and field, cheerleading, journalism, quiz bowl, and opportunities in vocal and

instrumental music, The National FFA Organization (FFA), and Destination Imagination (DI), Health Occupations Students of American (HOSA).

Post-Graduate Survey Data

Graduates of Bayard Public Schools are requested to complete a survey in order to provide insight towards shaping the opportunities and programs offered by our district. Recent data indicates that students are satisfied with the quality of education and selection of courses offered at BPS. A comparison of survey results from ~~2016-2020~~ [2018-22\(Link will be updated.\)](#) can be found by clicking [HERE](#).

Academic Offerings

Bayard Public Schools offers a comprehensive and diverse offering of courses to develop graduates who are prepared for both careers and post-secondary education opportunities.

Teachers utilize a variety of research-based instructional strategies including Explicit Direct Instruction and an emphasis on direct instruction of vocabulary within all subject areas and grade levels.

Students receive instruction in the core subjects and specials/electives at all grade levels. All students receive instruction from highly qualified and dedicated educators with favorable student to teacher ratios in all classes.

Academically, Bayard Public Schools provide a comprehensive curriculum in all areas, meeting or exceeding state requirements as set forth by Rule 10 of the Nebraska Department of Education.

The following courses, programs, and services are offered to the students in the Bayard Public Schools:

*Indicates Dual Credit Course

Elementary Offerings

Writing	Physical Education
Mathematics	Library
Science	Art
Social Studies	Keyboarding (5-6)/Technology Instruction
Vocal Music	Social Emotional Learning
Instrumental Music (5-6)	Health/Life Skills
High Ability Learners	STEAM Lab

Secondary Offerings

Junior High Offerings

Language Arts
Math
Pre-Algebra
Algebra I
Social Studies
Science
Industrial Arts
Band/Choir
Physical Education
Reading
Health
Life Skills
Leadership
Art
High Ability Learners

High School Offerings

High Ability Learners

World Language
Spanish I
Spanish II

Consumer Education
Careers
Child Development

Vocational Agriculture
Intro to Ag. Science
Plant & Soil Science
Animal Science

Ag Power
Farm & Business Management

Art Education

Art I
Art II
Art III
Art IV

Industrial Arts

Woods I
Woods II
Woods III
Woods IV
CNC Manufacturing

English/Language Arts

English I
English II
English III
English IV
English Composition*
Speech
Literature

Health & Physical Education

Health/Physical Education
Lifetime Sports
Strength and Conditioning
Health/Fitness
Independent PE

Social Sciences/Social Studies

World Geography

US History
World History
American Govt.
Decades
Economics
Psychology*
American History*

Computer Education
Computer Applications *
Broadcast Technology
Yearbook/Newspaper
Technology
Principles in Computer Science
Python Coding

Science Offerings
Physical Science

Biology
Chemistry
Physics
General Science
Anatomy and Physiology

Business
Personal Finance
Accounting I

Mathematics
Pre-Algebra
Algebra I
Algebra II
Geometry
Business Math
Math IV
College Algebra*
College Statistics*

Odysseyware and Edgenuity

The school district offers a rich variety of additional electives and credit-recovery course opportunities through the Odysseyware and Edgenuity programs. These programs also provide enrichment opportunities at the elementary level. Additional information about these offerings is available through the secondary counselor's office.

Summer School

The school district offers summer school in both the elementary school and in the secondary school. Summer school is offered each year in May and June for 15 days. Students who attend secondary school are eligible for course credit recovery.

1:1 Program and eBooks

Bayard Public Schools operates a 1:1 mobile technology program. Through this program all students in grades K-12 are issued a mobile device for educational purposes. (Students in grades 7-12 take the devices home each evening). Teachers and students exchange coursework interactively. At all grade levels, students are provided with access to electronic

books and audiobooks through a consortium of Nebraska schools. Both school libraries also offer Kindle eReaders for students to check out and read digital text.

Partnerships for Education

The school district has a variety of positive relationships with various organizations within the local and regional communities. Bayard Public Schools work closely with the following organizations to provide a high quality and cost effective education for all students.

These partnerships allow the Bayard Public School District to leverage its resources alongside other organizations to maximize learning opportunities for students.

Bayard Public Library

The Bayard Public Library has incorporated a Homework Hotspot and the Accelerated Reader program into the library's offerings to promote access and reading throughout the school year. The library and school also partner with the summer school program and summer reading programs. During the summer of 2021 the school earned a Beyond School Bells Grant that funded the installation of matching bicycle repair stations for Bayard Elementary School and the Bayard Public Library. During the 2020-2021 school year several students and staff provided help with a library renovation project. This included assistance from many students and staff during the annual Community Cleanup Day.

Bayard Public Schools Support Fund

The Bayard Public Schools Support Fund was established in partnership with the Oregon Trail Community Foundation. The purpose of this foundation is to receive tax-deductible contributions of cash, securities, property, bequests, other gifts, and grants in support of the current and long-term betterment of the Bayard Public Schools, including replacement of the track at the Bayard Public Schools Sports Complex.

Bridgeport Public Schools

Both schools have an interlocal agreement partnering to provide transportation to students who are enrolled in educational programming at ESU#13 through an inter-local agreement that also includes Garden County Schools. Additionally, the Bayard and Bridgeport schools share an inter-local agreement for the transportation of students to curricular and extracurricular activities.

Chadron State College

Dual Credit course in Introduction to Education and Training.

CJUMP

Bayard Public Schools is a member of the CJUMP (Choice Joint Utilities Management Program). This consortium of several regional schools through the Nebraska Association of School Boards works to secure natural gas purchasing at a volume discounted rate.

City of Bayard

Bayard Public Schools partners with the City of Bayard on mutually beneficial projects, including Community Cleanup Day and other efforts to engage students and citizens in active participation in a strong community. Additionally, the City of Bayard provides a crossing guard to promote safety for students walking to school.

Conference Affiliations

Bayard Public Schools shares in costs related to providing high-quality activities and competitions through the Western Trails Conference and the Minuteman Activities Conference.

Educational Service Unit #13

Multiple services, including staff development and occupational therapy are provided to Bayard Public Schools through a partnership with ESU#13.

Head Start (Educational Service Unit #13)

Provide services for early childhood learning at Bayard Tiger Cub Preschool.

Minatare Public Schools

Both schools have an inter-local agreement partnering to provide transportation to students who are enrolled in educational programming at ESU#13 through an inter-local agreement. Additionally, the Bayard and Minatare schools share an inter-local agreement for the transportation of students to curricular and extracurricular activities.

Hershey Public Schools

BPS has an inter-local agreement ~~to share a Spanish language teacher utilizing the distance-learning platform~~ to receive Spanish language instruction from Wheeler Central Schools through [Hemingford Public Schools.](#) -

Nebraska Extension (University of Nebraska – Lincoln) and 4-H

Partnership to provide family and community engagement activities including development of the Pathfinders Program (21st Century Community Learning Center).

NEVA (Nebraska Educational Virtual Academy)

Online credit recovery and dual credit opportunities for high school students.

Panhandle Prevention Coalition

Bayard Public School partners with the Panhandle Prevention Coalition to provide a safe and effective school environment through combined efforts to engage students in healthy behaviors.

VALTS (Valley Alternative Learning and Transitioning School)

Alternative School in partnership with ESU#13 and other area schools.

Western Nebraska Distance Learning Consortium

Classes are provided to students over the regional distance learning network.

Western Nebraska Community College

Dual Credit courses in College Algebra, English Composition, Psychology, Medical Terminology, and Body Structure.

United Way of Western Nebraska

Provision of school supplies to students with needs.

Nondiscrimination in Education Programs and Activities

It is the policy of the Bayard Public Schools not to discriminate on the basis of race, color, national origin, creed, age, marital status, sex, or disability in its educational programs, activities, or employment policies, as required by Titles VI and VII of the 1964 Civil Rights Act,

Title IX of the 1972 Education Amendments, the Section 504 Rehabilitation Act of 1973, and the Nebraska Equal Educational Opportunity Act.

Any person who believes she or he has been discriminated against, denied a benefit, or been excluded from participation in any district education program or activity on the basis of sex, race, or handicap, in violation of this policy, may grieve such matters using the adopted grievance procedures of this district. Such procedures shall provide for prompt and equitable resolution of complaints alleging acts of discrimination.

Inquiries regarding compliance with Title IX, Section 504, Title VI of the Nebraska Equal Opportunity in Education Act may be directed to the High School Principal, Bayard High School, (308) 586-1700, or in the case of Title IX and Section 504 Rehabilitation Act, to the Director of the Region VII Office for Civil Rights, 10220 North Executive Hills Boulevard, 8th Floor, Kansas City, Missouri 64153, or call (816) 891-8026.

Contact Information

Bayard Public Schools

726 4th Avenue

PO BOX 607

Bayard, NE 69334

(308)586-1325

www.bayardpublicschools.org

For more information about all Nebraska schools, visit the Nebraska Department of Education web site at www.education.ne.gov.

Learning Climate and Stakeholders

Bayard Public Schools takes pride in providing a high quality learning environment. Students are served by a team of committed educators and support staff. Ongoing initiatives seek to continue to improve the learning climate experienced by staff and students alike.

Grab and Go Breakfast

The district provides a "Grab and Go" breakfast program in which students at all grades are offered a breakfast at the regular breakfast price upon entry into the school building. Students eat breakfast in the classroom during first period classes. Students are not required to take the meal, but are encouraged to eat breakfast. If parents would like to send a breakfast from home as an alternative to the school's offering, they are invited to do so, just like students are invited to bring their own lunches for the noon meal. Students are more effective learners when they have consumed a healthy and nutritious breakfast.

Coordinated School Health and School Health Index

During the 2014-2015 school year, Bayard Public Schools participated in a Coordinated School Health Institute sponsored by the Nebraska Department of Education. As part of that process, a team completed a “School Health Index” which is used to monitor the overall health of the school community. Ongoing initiatives to promote student and staff wellness continue as a result of the work of the Coordinated School Health Institute.

School Climate

School Learning Climate Data from Leader in Me Measurable Results Assessment Baseline Data

The following data displays the baseline data (year 1) compared to the normative data for other schools (in various stages of implementation) within the Leader in Me network.

Student Leadership

The data below is the aggregate data from three groups surveyed; parents, staff and students. Data for the 2022-23 school year will be added once compiled.

BPS has been administering the Leader In Me MRA survey for the past 4 years in order to identify the perceptions of staff, students and parents in regards to the leadership, culture and academics of the district. The survey is used to identify goals for improvement.

Over the past four years the overall score has stayed consistently between 67-69 which falls in the “needs improvement category”. “Effective” scores are highlighted in blue, “Moderately Effective” scores are highlighted in green, “Needs Improvement” scores are highlighted in yellow and we had no “Not At All Effective” scores. The breakdown of each category is as follows:

Category	Survey Year	2018-2019	2019-2020	2020-2021	2021-2022
Leadership	Student Leadership	64	62	62	61
	Staff Social-Emotional Teaching Readiness	77	80	78	80

	Family Involvement	79	75	69	77
Culture	School Environment	66	68	73	68
	Student Engagement	66	52	53	59
	Staff Satisfaction	76	77	76	77
Academics	Teacher Efficacy	69	69	73	71
	Student-Led Achievement	62	60	59	61

	Actions Taken to Address Concerns:	Challenges Faced:	Current Plan of Action:
Student Leadership	<ul style="list-style-type: none"> • School nutritional plan: taking sugary beverages and snacks out of vending machines to assist students in choosing healthy behaviors. • LEAD Lighthouse team to cultivate student leadership and involvement at both the elementary and secondary levels. • Student School Board Members • Elementary 	<ul style="list-style-type: none"> • Our secondary LEAD team experienced a great deal of flux as adult sponsorship changed. This is the second year with our current team leaders and stability has resumed. • COVID and the school closure drastically interrupted the newly formed flow of the group and limited the types of activities allowed due to 	<ul style="list-style-type: none"> • Last year's focus for the secondary LEAD team was to encourage daily kindness. This year the focus is to increase inclusivity amongst the student body. Students are taking more active roles in the planning and executing of projects. • Student School Board members have applied

	<p>Student of the Week is recognized.</p>	<p>social distancing.</p> <ul style="list-style-type: none"> • Many students are involved in many activities, time is always a challenge. • This is the second year of the Student School Board Member program. It is new but exciting! 	<p>and been chosen.</p> <ul style="list-style-type: none"> • Secondary began recognizing a Student of the Week as well.
<p>Staff Social-Emotional Teaching Readiness</p>	<ul style="list-style-type: none"> • Staff participate in suicide prevention training. • Staff participate in PLC's to address student concerns and make sure students don't fall through the cracks. • Staff are encouraged to participate in the state sponsored wellness program with incentives within our local building for participation. • Staff are encouraged to model goal-setting and discuss those goals with students. • Staff have access to mental health resources via our wellness 	<ul style="list-style-type: none"> • Increases in stress for both staff and students from both pandemic issues and the high level of poverty in our community. 	<ul style="list-style-type: none"> • The wellness team continues to offer incentives to encourage participation in the wellness program to maintain staff emotional well-being. • Staff continue to participate in suicide prevention training. • Staff participate in PLC's to discuss student concerns both academic and social-emotional.

	program.		
<p style="text-align: center;">Family Involvement</p>	<ul style="list-style-type: none"> ● The district utilizes multiple methods of communication with families. ● The district SIS sends weekly notifications if students have a grade below a 75% in a class. ● The district SIS sends daily notifications if a student is unverified absent. ● Staff utilize the Remind messaging system to contact families if students are struggling. ● The district family liaison coordinates “family nights” to help families understand various school programs and encourage involvement. ● Parent-Teacher conferences are scheduled twice a year. ● The district hosts an annual back-to-school open house, providing a meal. ● The district liaison sponsors the TigerCare program to 	<ul style="list-style-type: none"> ● Attendance at PT conferences is very low, decisions need to be made to address the lack of involvement. ● COVID did interrupt programming due to social distancing. 	<ul style="list-style-type: none"> ● The district will continue with current strategies while discussing possible changes for next year. ● The annual open-house will utilize the LEAD Team to host a Back-to-School carnival to encourage families to participate. ● Family-night programming will resume.

	<p>provide resources for families in need.</p> <ul style="list-style-type: none"> • The district liaison and principals have made home visits to connect with families. 		
School Environment	<ul style="list-style-type: none"> • LEAD team and art classes are working to add murals to school walls. • Several large painting projects occurred at the elementary and the bleachers at the football field. • Elementary installed an outdoor learning area. • Celebrate student achievements. • Teachers greet students at the doors to welcome them. 	<ul style="list-style-type: none"> • COVID has restricted the types of furnishings allowed. 	<ul style="list-style-type: none"> • Focus more on student-led events. • Add a student-centered social media campaign. • Recognize Student and Staff member of the Week. •
Student Engagement	<ul style="list-style-type: none"> • Teachers know all their students and treat them as individuals. • Teachers are encouraged to engage students in a variety of ways in the classroom. • 1:1 chromebook policy district wide. • Leadership classes teach goal-setting and 	<ul style="list-style-type: none"> • Encouraging student involvement has been challenging. 	<ul style="list-style-type: none"> • Increasing student involvement in activities is a priority of the student LEAD team.

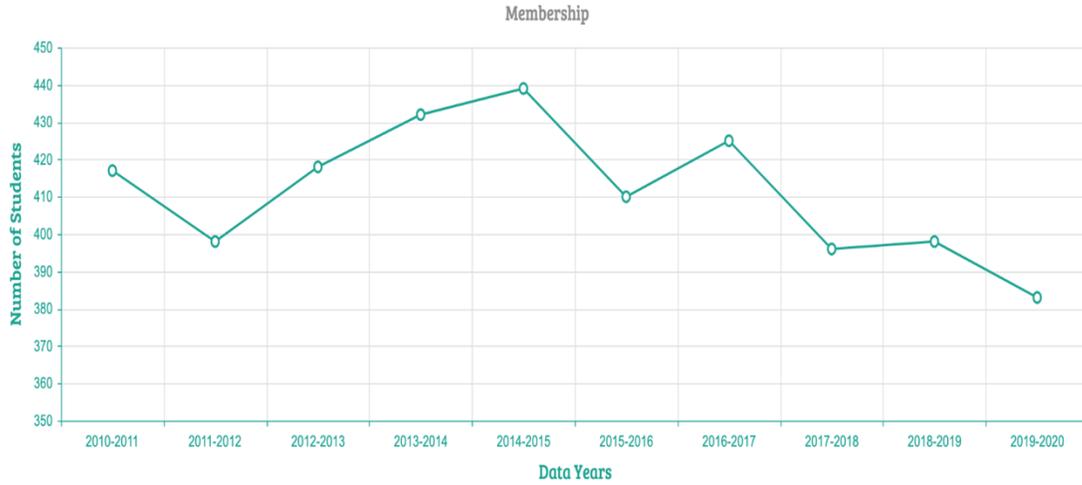
	review those goals weekly.		
Staff Satisfaction	<ul style="list-style-type: none"> • EHA Wellness program. • Mental health resources offered via BlueCross/Blue Shield • Membership in committees is encouraged, it is not exclusive of anyone who wants to participate. • Discuss policy changes that the staff would like to see happening. 	<ul style="list-style-type: none"> • Teacher buy-in of the LIM program has challenged the benefits the program creates. • 20% of the staff participate in 80% of the “work” 	<ul style="list-style-type: none"> • Reach out to reluctant staff members. • Continue to hold discussions regarding policy changes the staff feel is needed for the system to function more efficiently.
Teacher Efficacy	<ul style="list-style-type: none"> • Teachers are required to set goals annually and track those goals throughout the year. • PLC groups to collaborate. • Teachers are encouraged to participate in professional development opportunities they deem appropriate. • Professional development opportunities are provided by the district. • EDI walkthrough checklists. 	<ul style="list-style-type: none"> • The past two years have experienced a great deal of flux. Teachers have moved between buildings, grade levels and positions have been modified. • Professional development has been limited due to the pandemic. 	<ul style="list-style-type: none"> • Continue to use PD opportunities. • Utilize the Instructional Technology Coordinator to work with teachers one-on-one. • Return to pre-pandemic system of classroom walk-throughs.
Student-Led Achievement	<ul style="list-style-type: none"> • Students set and track goals. 	<ul style="list-style-type: none"> • Staff leadership 	<ul style="list-style-type: none"> • Continue developing

	<ul style="list-style-type: none"> • The Leader In Me curriculum is being taught in grades 7-12. • Students are celebrated annually for their achievements. • Publish the honor roll quarterly. • Student of the Week recognition. • Veteran's Day program is student-led. 	<p>changed and caused the secondary building to essentially start the LIM program over.</p> <ul style="list-style-type: none"> • COVID changes forced other priorities ahead of the LIM incentives. 	<p>the program to become a seamless part of the school culture.</p> <ul style="list-style-type: none"> • Provide students more roles in events.
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Student Demographics All current data from the NDE website will be entered to replace existing data.

Enrollment

Enrollment has steadily declined over the past 5 years. Not indicated on the graph below is the 2021-2022 enrollment which is at 351 students.

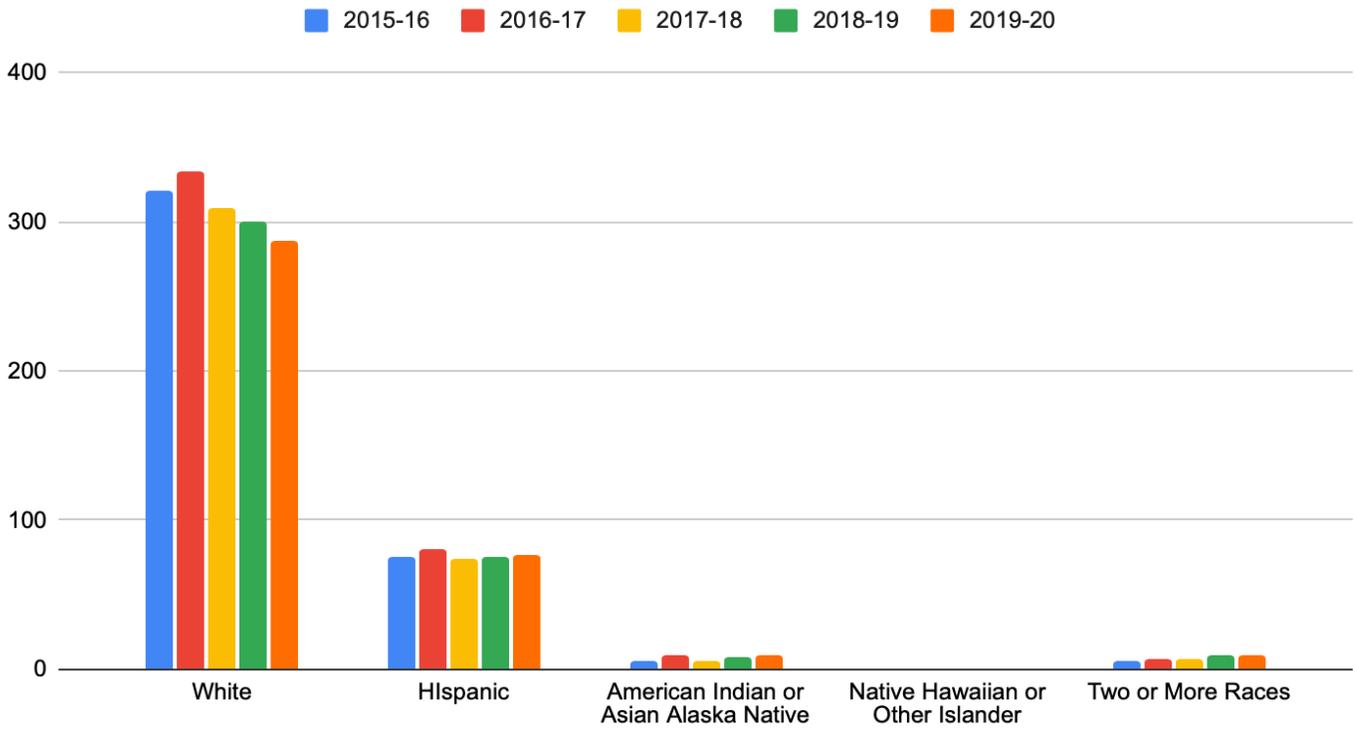


Data Years	PK	KG	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total
2019-2020	26	20	20	27	30	22	23	29	33	34	30	29	30	30	383
2018-2019	33	21	24	30	22	26	29	34	28	29	30	28	29	35	398
2017-2018	24	27	33	21	26	24	33	26	33	28	31	30	35	25	396
2016-2017	31	36	24	32	29	32	27	33	29	37	30	38	24	23	425
2015-2016	37	23	27	26	30	28	32	27	33	27	40	26	27	27	410
2014-2015	33	31	25	32	29	36	27	40	31	37	33	28	26	31	439
2013-2014	4	28	29	31	33	25	40	31	42	34	35	29	33	38	432
2012-2013	3	29	28	33	21	35	32	38	35	30	29	31	40	34	418
2011-2012	5	24	30	19	30	31	36	38	32	30	29	35	29	30	398
2010-2011	2	29	16	38	34	34	39	35	32	30	36	30	34	28	417
2009-2010	1	22	34	31	31	35	36	32	34	37	33	37	30	31	424
2008-2009	3	35	31	36	28	33	32	33	39	32	41	34	36	29	442
2007-2008	0	30	36	27	30	27	31	30	28	35	39	36	31	35	415
2006-2007	0	35	27	29	30	32	34	32	35	35	39	34	35	40	437
2005-2006	0	28	34	29	34	32	28	36	39	36	39	40	42	32	449

Student Race and Ethnicity

Student ethnicity has stayed consistent over the past 5 years with the majority of students identifying as white and the second highest group identifying as hispanic.

Student Race Ethnicity

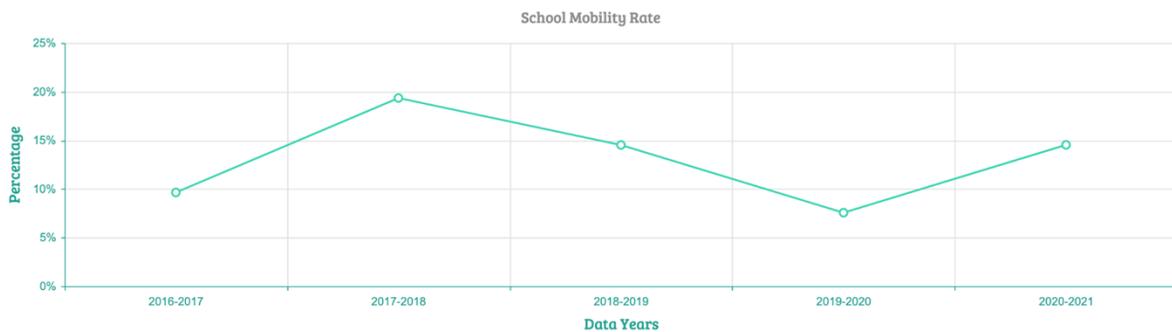


Mobility

Student mobility has seen a recent increase after a steady decline over the previous 3 years. The district rate has stayed higher than the state mobility rate for 4 of the 5 years represented in the graph below.

School Mobility Rate

What percent of students enter or leave a school during one school year?



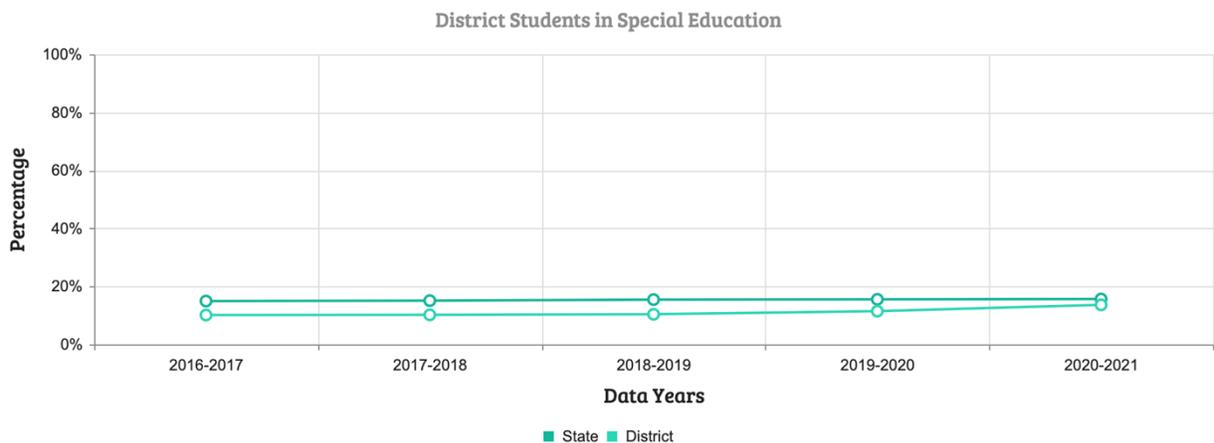
Data Years	PERCENTAGE	
	State	District
2020-2021	9.12%	14.53%
2019-2020	8.36%	7.56%
2018-2019	10.32%	14.52%
2017-2018	10.86%	19.35%
2016-2017	11.08%	9.64%

Special Education

The percentage of students who receive special education services is below the state average but has gradually increased each year.

Special Education

What percentage of students receive special education services?



Data Years	PERCENTAGE	
	State	District
2020-2021	15.67%	13.66%
2019-2020	15.56%	11.48%
2018-2019	15.48%	10.41%
2017-2018	15.12%	10.22%
2016-2017	14.97%	10.15%

[Data Definitions for Student Special Education](#)

Graduation Rates

Graduation rates have alternated between below and above the state average. The district provides multiple opportunities for credit recovery for struggling students.

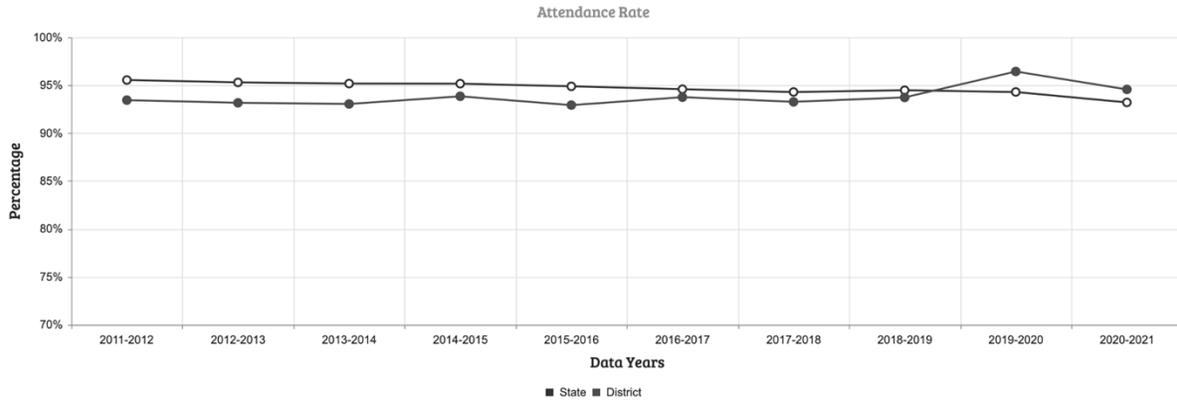
Expected Graduation Year	Years to Graduate	STATE		DISTRICT	
		Graduation Rate	# Graduates	Graduation Rate	# Graduates
2017	4	89.11%	19931	87.50%	21
2018	4	89.03%	20546	100.0%	24
2019	4	88.42%	20491	88.57%	31
2020	4	87.51%	20690	82.76%	24
2021	4	87.56%	20914	96.67%	29
2016	5	91.32%	20149	100.0%	27
2017	5	91.55%	20502	87.50%	21
2018	5	91.26%	21053	100.0%	24
2019	5	90.49%	21000	91.43%	32
2020	5	89.69%	21188	89.29%	25
2015	6	92.47%	20250	96.67%	29
2016	6	92.32%	20380	100.0%	27
2017	6	92.40%	20715	87.50%	21
2018	6	92.09%	21247	100.0%	24
2019	6	91.09%	21141	94.29%	33
2014	7	93.42%	20364	93.94%	31
2015	7	93.08%	20419	96.67%	29
2016	7	93.11%	20566	100.0%	27
2017	7	93.23%	20906	91.67%	22
2018	7	92.59%	21354	100.0%	24

Attendance Patterns

Attendance levels have been below the state average. In 2018, increasing attendance rates was a priority of the secondary school principal and attendance rates increased from the 2018-2019 to the 2019-2020 school year as more clear expectations for the culture of attendance were established. The decrease in the 2020-2021 school year was a result of the Hyflex learning plan our district implemented. Students who were quarantined or who felt unsafe attending school in person were allowed to attend virtually, however virtual attendance was not successful for many students.

Attendance Rate

What percent of days do student attend school?

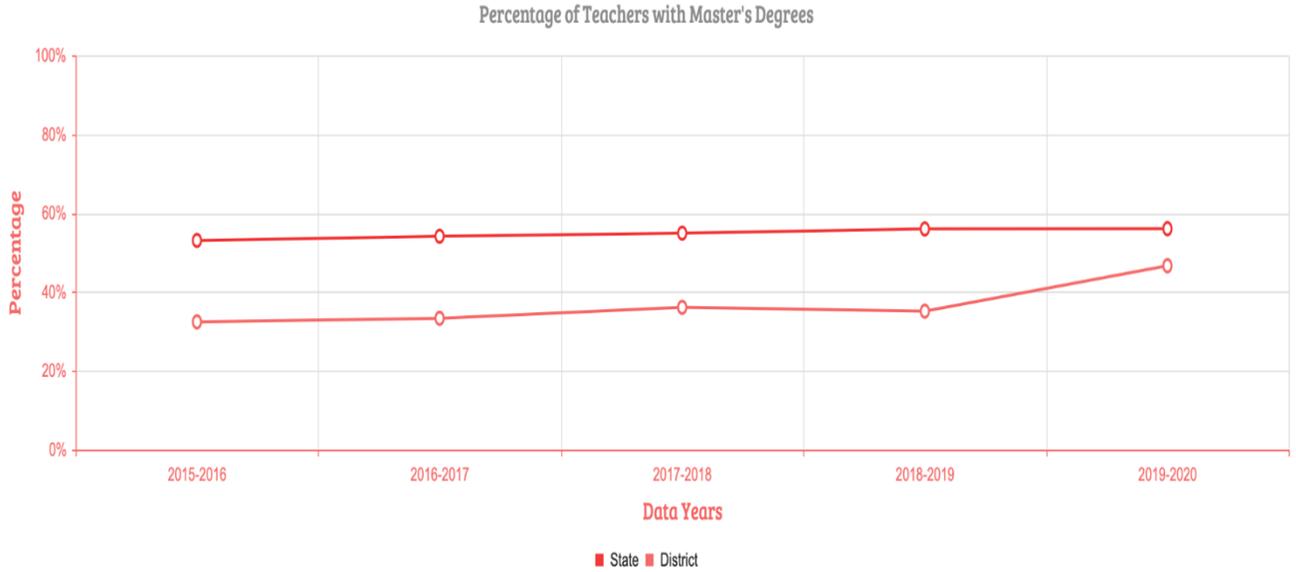


Discipline Referrals

Infinite Campus Behavior Referrals have been utilized since 2018 to document and track behavior referrals. A system was needed to monitor referrals and streamline the process and move away from paper systems. Making the change to utilizing Infinite Campus for documenting behavior referrals with fidelity is an ongoing process.

Percentage of Teachers with a Master's Degree

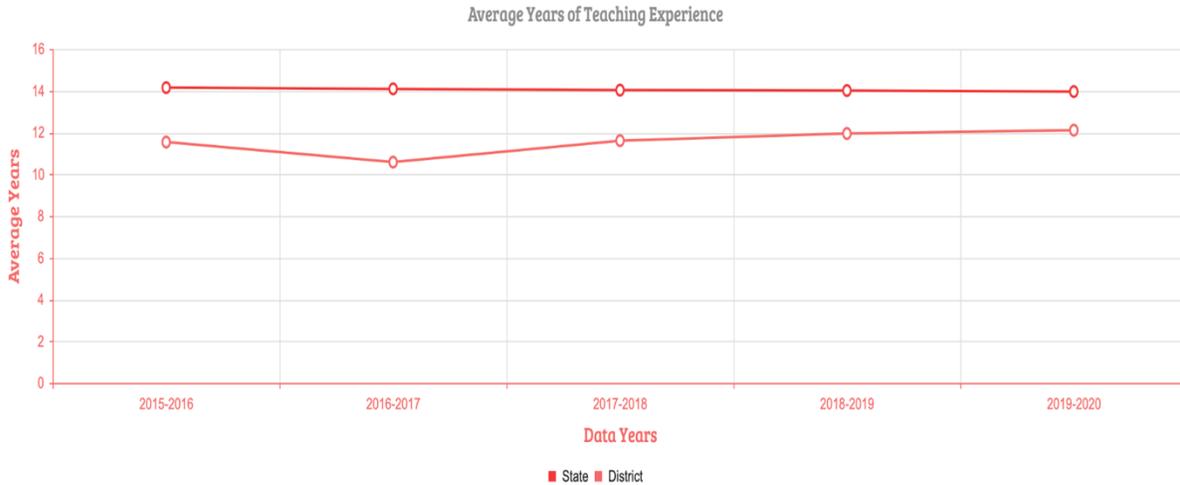
What percentage of teachers have a Masters degree?



Data Years	TOTAL TEACHER FTE		TOTAL TEACHER FTE WITH MASTER'S DEGREE		PERCENTAGE OF TEACHER FTE WITH MASTER'S DEGREE	
	State	District	State	District	State	District
2019-2020	23855.86	34.93	13373.79	16.30	56.06%	46.66%
2018-2019	23702.34	35.70	13570.00	13.00	55.99%	35.14%
2017-2018	23492.07	34.70	13199.00	13.00	54.92%	36.11%
2016-2017	23322.10	34.70	12922.00	12.00	54.14%	33.33%
2015-2016	23001.85	34.79	12491.00	12.00	53.07%	32.43%

Average Number of Years of Experience of Teachers

How many years do teachers teach on average?



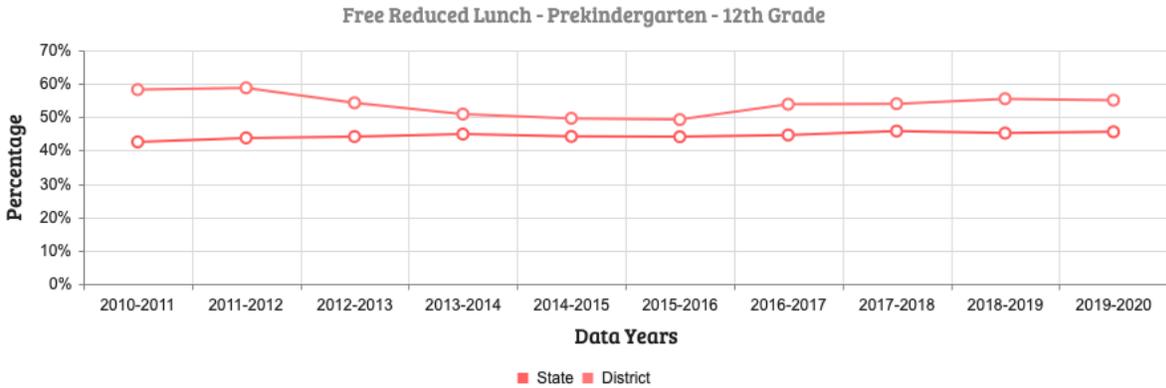
Data Years	AVERAGE YEARS OF TEACHING EXPERIENCE	
	State	District
2019-2020	13.96	12.11
2018-2019	14.01	11.95
2017-2018	14.03	11.61
2016-2017	14.09	10.58
2015-2016	14.15	11.54

Free and Reduced Lunch Demographics

The percentage of students eligible for free or reduced priced meals has been constantly above the state level. Monitoring this data shapes the programs and opportunities we offer our students. During the school closure we immediately implemented a program to deliver breakfast and lunch to the doors of all families who requested it and our Family Liaison Coordinator works closely with families to ensure their needs are met. During the school closure we ensured every student had a device and access to wifi to ensure the continuity of learning for our students. That work has continued to ensure all students have equal access to the technology needed to facilitate learning.

Free/Reduced Lunch

What percent of students are eligible for free/reduced price meals?



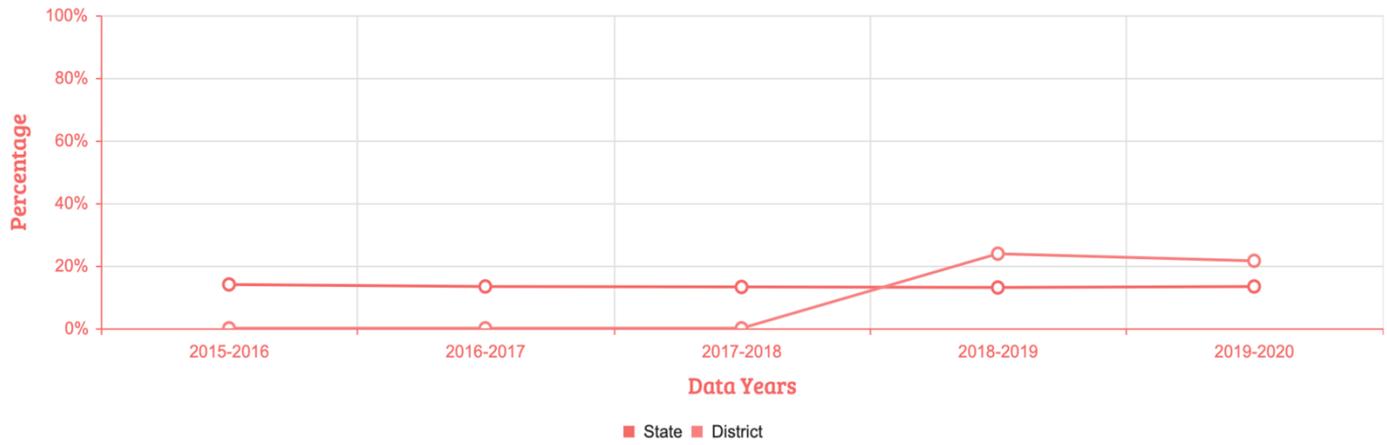
Data Years	PERCENTAGE	
	State	District
2019-2020	45.60%	55.09%
2018-2019	45.21%	55.53%
2017-2018	45.83%	54.04%
2016-2017	44.65%	53.88%
2015-2016	44.12%	49.27%
2014-2015	44.23%	49.66%
2013-2014	44.93%	50.93%
2012-2013	44.18%	54.31%
2011-2012	43.79%	58.79%
2010-2011	42.58%	58.27%
2009-2010	41.22%	63.21%
2008-2009	38.35%	59.95%
2007-2008	37.33%	64.34%
2006-2007	36.42%	61.78%
2005-2006	34.64%	64.14%

[Data Definitions for Free/ Reduced Price Meals](#)

High Ability Learners Program Enrollment

Our district has experienced an increase in our High Ability Learners Program. We have utilized funds in STEAM education to implement in our HAL program.

High Ability Learners



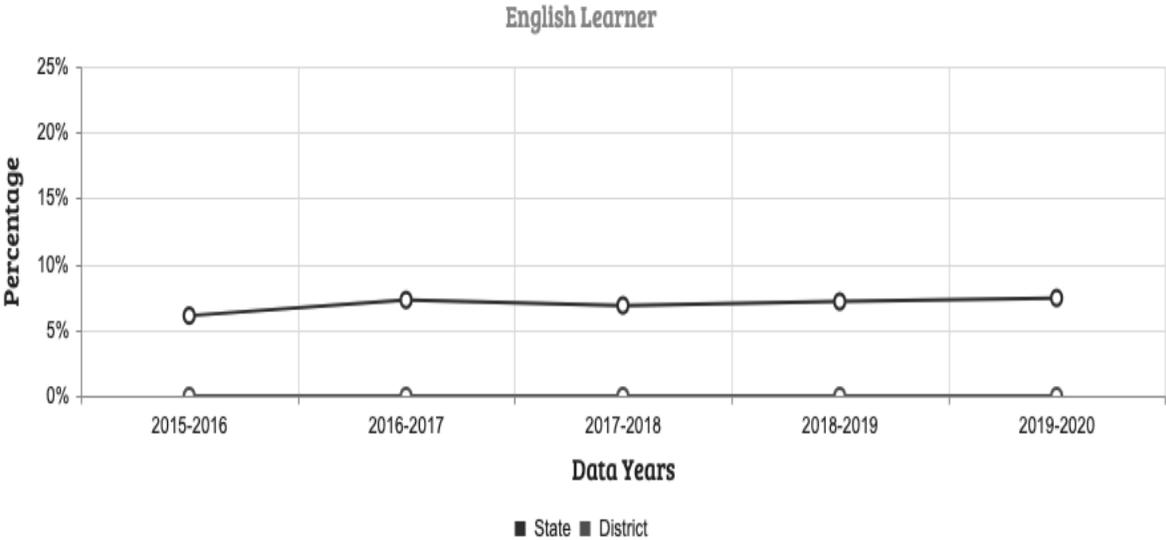
Data Years	PERCENTAGE	
	State	District
2019-2020	13.37%	21.57%
2018-2019	13.03%	23.84%
2017-2018	13.21%	*%
2016-2017	13.37%	*%
2015-2016	14.01%	*%

English Language Learners

The percentage of English language learners has remained consistent between 5-10%. These students are addressed by the classroom teacher utilizing the EDI strategies and we contract with the ESU Migrant program to provide mentoring and 1:1 tutoring support for students.

English Learners

What percent of students are learning the English language?



Data Years	PERCENTAGE	
	State	District
2019-2020	7.43%	*
2018-2019	7.16%	*
2017-2018	6.87%	*
2016-2017	7.28%	*
2015-2016	6.09%	*

[Data Definitions for English Learner](#)

* This website masks or hides data for groups with fewer than 10 students to protect confidential information about individual students as required by federal law.

[NWEA Longitudinal Data](#)

Our Title 1 Data is on a flash drive.

Acadience-Kindergarten

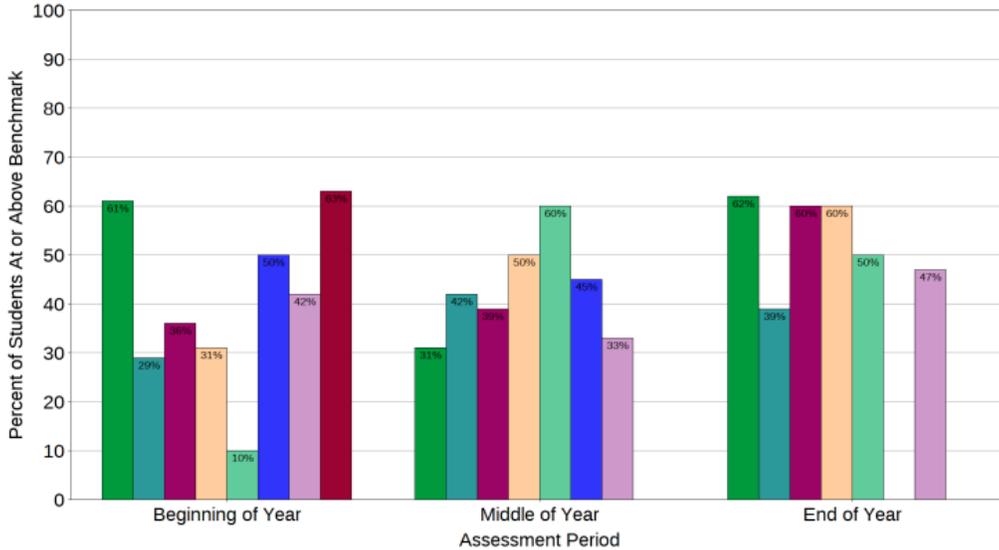
School: Bayard Elementary
Grade: Kindergarten



Multi-Year Percent at Benchmark

Acadience Reading K-6

Reading Composite Score

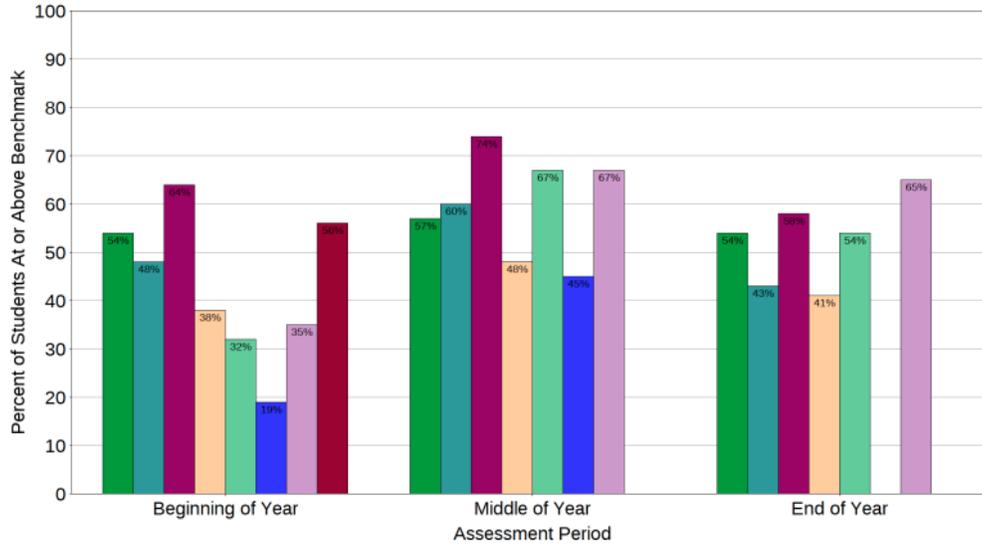


- 2014-2015**
 Beginning of Year: 61% (20 of 33)
 Middle of Year: 31% (9 of 29)
 End of Year: 62% (18 of 29)
- 2015-2016**
 Beginning of Year: 29% (7 of 24)
 Middle of Year: 42% (11 of 26)
 End of Year: 39% (9 of 23)
- 2016-2017**
 Beginning of Year: 36% (12 of 33)
 Middle of Year: 39% (13 of 33)
 End of Year: 60% (21 of 35)
- 2017-2018**
 Beginning of Year: 31% (9 of 29)
 Middle of Year: 50% (12 of 24)
 End of Year: 60% (15 of 25)
- 2018-2019**
 Beginning of Year: 10% (2 of 20)
 Middle of Year: 60% (12 of 20)
 End of Year: 50% (10 of 20)
- 2019-2020**
 Beginning of Year: 50% (10 of 20)
 Middle of Year: 45% (9 of 20)
 End of Year: 0% (0 of 0)
- 2020-2021**
 Beginning of Year: 42% (8 of 19)
 Middle of Year: 33% (6 of 18)
 End of Year: 47% (8 of 17)
- 2021-2022**
 Beginning of Year: 63% (10 of 16)
 Middle of Year: 0% (0 of 0)
 End of Year: 0% (0 of 0)

Multi-Year Percent at Benchmark

Acadience Reading K-6

Reading Composite Score



- 2014-2015**
Beginning of Year: 54% (14 of 26)
Middle of Year: 57% (12 of 21)
End of Year: 54% (13 of 24)
- 2015-2016**
Beginning of Year: 48% (13 of 27)
Middle of Year: 60% (18 of 30)
End of Year: 43% (13 of 30)
- 2016-2017**
Beginning of Year: 64% (14 of 22)
Middle of Year: 74% (17 of 23)
End of Year: 58% (14 of 24)
- 2017-2018**
Beginning of Year: 38% (12 of 32)
Middle of Year: 48% (15 of 31)
End of Year: 41% (12 of 29)
- 2018-2019**
Beginning of Year: 32% (7 of 22)
Middle of Year: 67% (16 of 24)
End of Year: 54% (14 of 26)
- 2019-2020**
Beginning of Year: 19% (4 of 21)
Middle of Year: 45% (10 of 22)
End of Year: 0% (0 of 0)
- 2020-2021**
Beginning of Year: 35% (7 of 20)
Middle of Year: 67% (14 of 21)
End of Year: 65% (13 of 20)
- 2021-2022**
Beginning of Year: 56% (9 of 16)
Middle of Year: 0% (0 of 0)
End of Year: 0% (0 of 0)

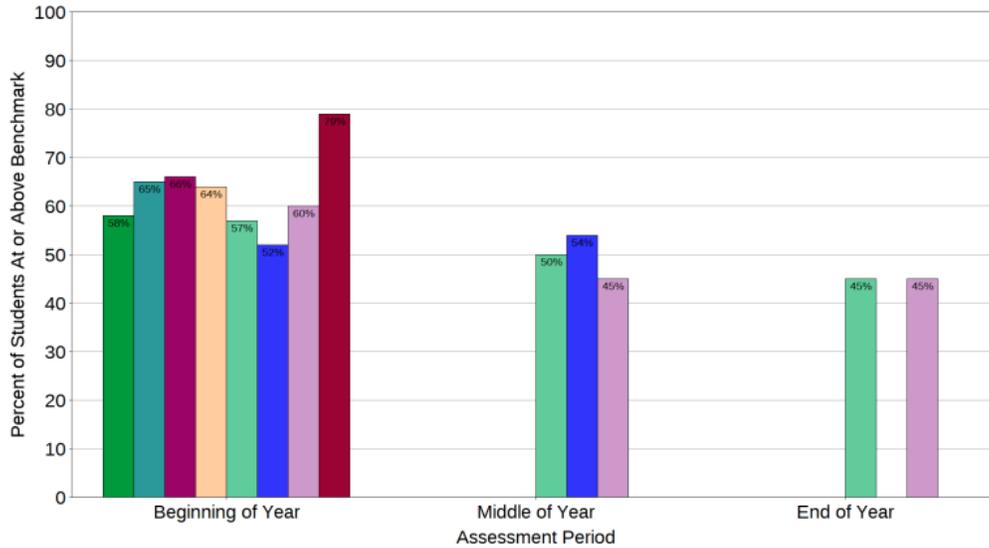
School: Bayard Elementary
Grade: Second Grade



Multi-Year Percent at Benchmark

Acadience Reading K-6

Reading Composite Score



- 2014-2015**
Beginning of Year: 58% (18 of 31)
Middle of Year: 0% (0 of 4)
End of Year: 0% (0 of 4)
- 2015-2016**
Beginning of Year: 65% (17 of 26)
Middle of Year: 0% (0 of 3)
End of Year: 0% (0 of 3)
- 2016-2017**
Beginning of Year: 66% (19 of 29)
Middle of Year: 0% (0 of 5)
End of Year: 0% (0 of 4)
- 2017-2018**
Beginning of Year: 64% (14 of 22)
Middle of Year: 0% (0 of 6)
End of Year: 0% (0 of 7)
- 2018-2019**
Beginning of Year: 57% (16 of 28)
Middle of Year: 50% (15 of 30)
End of Year: 45% (13 of 29)
- 2019-2020**
Beginning of Year: 52% (14 of 27)
Middle of Year: 54% (14 of 26)
End of Year: 0% (0 of 0)
- 2020-2021**
Beginning of Year: 60% (12 of 20)
Middle of Year: 45% (9 of 20)
End of Year: 45% (9 of 20)
- 2021-2022**
Beginning of Year: 79% (15 of 19)
Middle of Year: 0% (0 of 0)
End of Year: 0% (0 of 0)

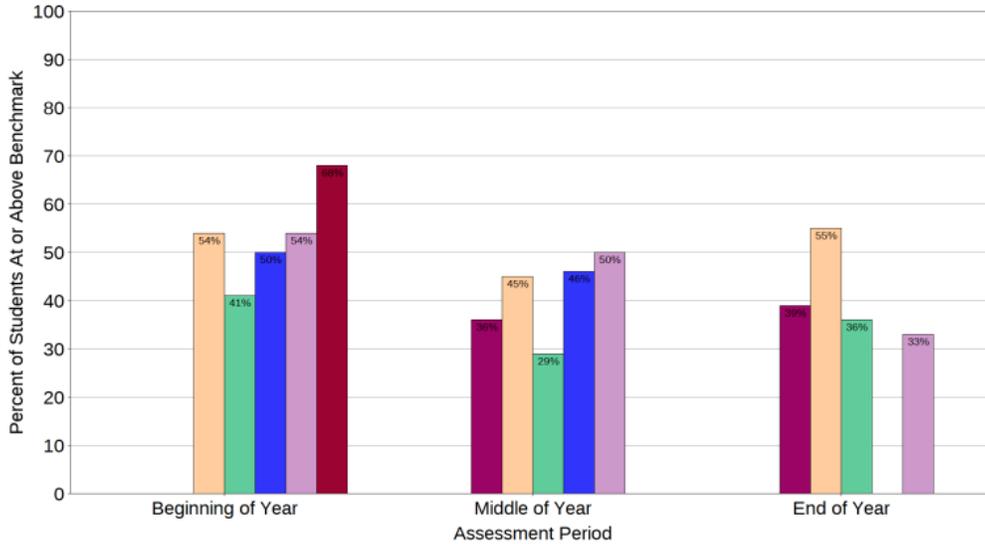
School: Bayard Elementary
Grade: Third Grade



Multi-Year Percent at Benchmark

Acadience Reading K-6

Reading Composite Score

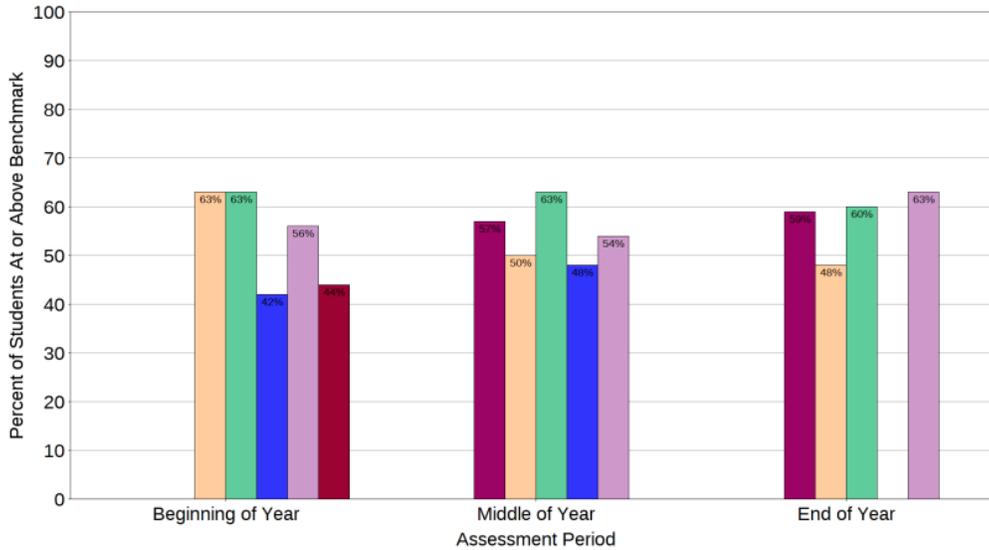


- 2014-2015**
 Beginning of Year: 0% (0 of 2)
 Middle of Year: 0% (0 of 0)
 End of Year: 0% (0 of 0)
- 2015-2016**
 Beginning of Year: 0% (0 of 4)
 Middle of Year: 0% (0 of 3)
 End of Year: 0% (0 of 4)
- 2016-2017**
 Beginning of Year: 0% (0 of 7)
 Middle of Year: 36% (10 of 28)
 End of Year: 39% (11 of 28)
- 2017-2018**
 Beginning of Year: 54% (14 of 26)
 Middle of Year: 45% (13 of 29)
 End of Year: 55% (16 of 29)
- 2018-2019**
 Beginning of Year: 41% (9 of 22)
 Middle of Year: 29% (6 of 21)
 End of Year: 36% (8 of 22)
- 2019-2020**
 Beginning of Year: 50% (14 of 28)
 Middle of Year: 46% (12 of 26)
 End of Year: 0% (0 of 0)
- 2020-2021**
 Beginning of Year: 54% (13 of 24)
 Middle of Year: 50% (12 of 24)
 End of Year: 33% (4 of 12)
- 2021-2022**
 Beginning of Year: 68% (13 of 19)
 Middle of Year: 0% (0 of 0)
 End of Year: 0% (0 of 0)

Multi-Year Percent at Benchmark

Acadience Reading K-6

Reading Composite Score



- **2014-2015**
Beginning of Year: 0% (0 of 2)
Middle of Year: 0% (0 of 0)
End of Year: 0% (0 of 0)
- **2015-2016**
Beginning of Year: 0% (0 of 0)
Middle of Year: 0% (0 of 0)
End of Year: 0% (0 of 0)
- **2016-2017**
Beginning of Year: 0% (0 of 3)
Middle of Year: 57% (17 of 30)
End of Year: 59% (19 of 32)
- **2017-2018**
Beginning of Year: 63% (15 of 24)
Middle of Year: 50% (12 of 24)
End of Year: 48% (13 of 27)
- **2018-2019**
Beginning of Year: 63% (15 of 24)
Middle of Year: 63% (15 of 24)
End of Year: 60% (15 of 25)
- **2019-2020**
Beginning of Year: 42% (8 of 19)
Middle of Year: 48% (10 of 21)
End of Year: 0% (0 of 0)
- **2020-2021**
Beginning of Year: 56% (15 of 27)
Middle of Year: 54% (13 of 24)
End of Year: 63% (17 of 27)
- **2021-2022**
Beginning of Year: 44% (11 of 25)
Middle of Year: 0% (0 of 0)
End of Year: 0% (0 of 0)

Acadience-fifth

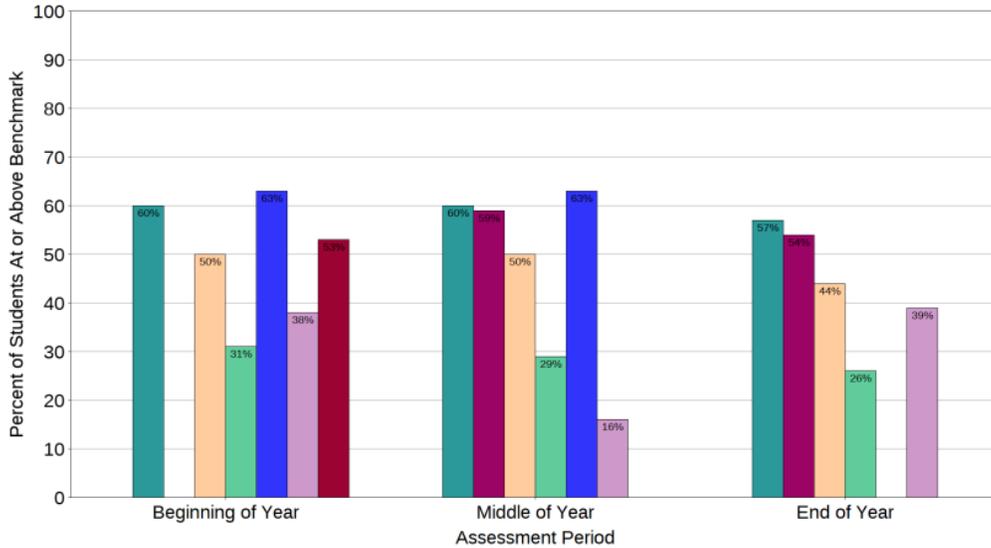
School: Bayard Elementary
Grade: Fifth Grade



Multi-Year Percent at Benchmark

Acadience Reading K-6

Reading Composite Score



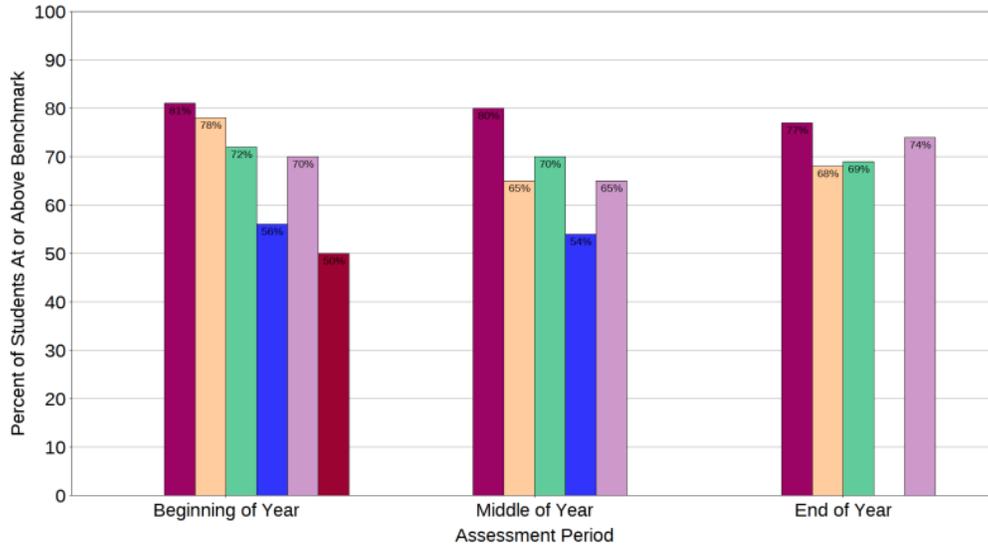
- 2014-2015**
 Beginning of Year: 0% (0 of 2)
 Middle of Year: 0% (0 of 1)
 End of Year: 0% (0 of 1)
- 2015-2016**
 Beginning of Year: 60% (18 of 30)
 Middle of Year: 60% (21 of 35)
 End of Year: 57% (20 of 35)
- 2016-2017**
 Beginning of Year: 0% (0 of 0)
 Middle of Year: 59% (16 of 27)
 End of Year: 54% (15 of 28)
- 2017-2018**
 Beginning of Year: 50% (16 of 32)
 Middle of Year: 50% (16 of 32)
 End of Year: 44% (14 of 32)
- 2018-2019**
 Beginning of Year: 31% (8 of 26)
 Middle of Year: 29% (8 of 28)
 End of Year: 26% (8 of 31)
- 2019-2020**
 Beginning of Year: 63% (15 of 24)
 Middle of Year: 63% (15 of 24)
 End of Year: 0% (0 of 0)
- 2020-2021**
 Beginning of Year: 38% (8 of 21)
 Middle of Year: 16% (3 of 19)
 End of Year: 39% (9 of 23)
- 2021-2022**
 Beginning of Year: 53% (16 of 30)
 Middle of Year: 0% (0 of 0)
 End of Year: 0% (0 of 0)

Acadience -sixth

Multi-Year Percent at Benchmark

Acadience Reading K-6

Reading Composite Score



- **2014-2015**
Beginning of Year: 0% (0 of 0)
Middle of Year: 0% (0 of 0)
End of Year: 0% (0 of 0)
- **2015-2016**
Beginning of Year: 0% (0 of 1)
Middle of Year: 0% (0 of 0)
End of Year: 0% (0 of 0)
- **2016-2017**
Beginning of Year: 81% (25 of 31)
Middle of Year: 80% (24 of 30)
End of Year: 77% (23 of 30)
- **2017-2018**
Beginning of Year: 78% (21 of 27)
Middle of Year: 65% (17 of 26)
End of Year: 68% (19 of 28)
- **2018-2019**
Beginning of Year: 72% (23 of 32)
Middle of Year: 70% (23 of 33)
End of Year: 69% (22 of 32)
- **2019-2020**
Beginning of Year: 56% (15 of 27)
Middle of Year: 54% (15 of 28)
End of Year: 0% (0 of 0)
- **2020-2021**
Beginning of Year: 70% (16 of 23)
Middle of Year: 65% (11 of 17)
End of Year: 74% (17 of 23)
- **2021-2022**
Beginning of Year: 50% (12 of 24)
Middle of Year: 0% (0 of 0)
End of Year: 0% (0 of 0)

Summary View: The ACT (All Data), BAYARD SECONDARY SCHOOL, 2022-2023

Showing students who are [College Reportable](#)

Group	Year	Composite		Math	Science	STEM	English	Reading	Writing	ELA
		Valid Number	Mean Score							
BAYARD SECONDARY SCHOOL	2022-2023	57	17.4	16.1	18.6	17.6	15.9	18.3		
9th	2022-2023	8	14.8	14.4	16.5	15.6	11.6	15.4		
10th	2022-2023	21	15.6	14.4	16.9	15.9	14.0	16.2		
11th	2022-2023	15	20.0	18.1	20.7	19.6	19.2	21.8		
12th	2022-2023	13	18.9	17.6	20.1	19.2	17.7	19.4		

Summary View: PreACT, BAYARD SECONDARY SCHOOL

Group	Year	Composite		Math						Science						STEM						English						Reading					
		Valid Number	Mean Score	Mean Score	% Met	% Not Met	% On Target	% On the Cusp	% In Need of Intervention	Mean Score	% Met	% Not Met	% On Target	% On the Cusp	% In Need of Intervention	Mean Score	% Met	% Not Met	% On Target	% On the Cusp	% In Need of Intervention	Mean Score	% Met	% Not Met	% On Target	% On the Cusp	% In Need of Intervention	Mean Score	% Met	% Not Met	% On Target	% On the Cusp	% In Need of Intervention
BAYARD SECONDARY SCHOOL	2022-2023	28	15.5	15.2	4	96	4	18	79	16.7	21	79	21	32	46	16.2	0	100	0	4	96	13.6	61	39	61	11	29	16.2	36	64	36	25	39
Fall	2022-2023	28	15.5	15.2	4	96	4	18	79	16.7	21	79	21	32	46	16.2	0	100	0	4	96	13.6	61	39	61	11	29	16.2	36	64	36	25	39
BAYARD SECONDARY SCHOOL	2021-2022	28	15.4	16.3	21	79	21	7	71	15.4	18	82	18	18	64	16.1	7	93	7	11	82	13.1	36	64	36	21	43	16.3	32	68	32	7	61
Fall	2021-2022	28	15.4	16.3	21	79	21	7	71	15.4	18	82	18	18	64	16.1	7	93	7	11	82	13.1	36	64	36	21	43	16.3	32	68	32	7	61

POLICY NO. 9006 - STUDENT BOARD REPRESENTATIVE

I. PURPOSE

The Bayard Board of Education believes that the views, insights, and suggestions of a student board representative on the Board of Education can provide great value in the decision-making process regarding educational policies and programs that affect all students. The purpose of this participation is to help the Board of Education gain greater insight into student activities, programs, and needs; to encourage student involvement in school district governance activities; to provide greater awareness and understanding of mutual issues among students, school staff, and community; to provide for the active involvement of students in their education; and to foster inquiry so students may freely express their views and listen to and evaluate the opinions of others. The purpose of this policy is to define the selection and term of office and the rights and responsibilities of the student board representative on the Board of Education.

II. SELECTION AND TERM OF OFFICE

1. Student representation to the Board of Education is open to all students in grades 9-12 at Bayard Public Schools who are in proper academic standing equivalent to participation in athletics or other student activities and maintain proper academic standing throughout their term of office.
2. The term of office will be one semester. The first semester will start in September and end in December. The second semester will start in January and end in April.
3. Students must complete the Google form application in full by April 15th to be considered for the next school year, and an in person interview will be scheduled for each student with the Committee on American Civics. The Bayard Board of Education will give preference to first time applicants in an effort to provide this opportunity for all interested students. The students' application and interview will be scored on a rubric, and the Bayard Board of Education will select one student board representative for the first semester to be sworn in at the September Board of Education meeting, and one student representative for the second semester to be sworn in at the January Board of Education meeting. If no student applications are received by the deadline, then the Board of Education will work with the Secondary Principal to appoint a student representative for each semester.

4. The student board representative serves at the discretion of the Bayard Board of Education. The Board of Education may remove a student board representative for failure to fulfill his or her duties, for failure to maintain academic standards, or for behaviors that the Board determines unacceptable as a student board representative.

III. RIGHTS AND RESPONSIBILITIES

1. Following the student board representative's selection, they will attend an orientation session with the Superintendent and the Board of Education President. This session will be held prior to the student board representative's first Board of Education meeting.
2. The student board representative will attend and sit on all regular meetings of the Board of Education during their semester term and can be appointed to Board committees at the discretion of the Board of Education President.
3. The student board representative will dress and act appropriately while serving on the Board of Education in a manner consistent with the Board Member Code of Ethics, and follow all the rules, policies, and regulations that the Board of Education follows.
4. The student board representative will not have the right to make or second motions or vote on agenda items before the Board.
5. The student board representative will not be permitted to participate in Board of Education meetings from which the general public is excluded to include: executive/closed sessions, negotiations sessions, or personnel portions of the regular meetings of the Board of Education.
6. The student board representative will receive all regular meeting agendas, minutes, and other pertinent information, excluding any confidential materials.
7. The student board representative will communicate with fellow students to obtain input and keep students informed on pertinent issues before the Board of Education in a manner approved by the Secondary Principal.
8. The student board representative will work to represent opinions of all students and not solely their own personal opinions.

9. The student board representative will be required to submit a monthly report to the Board of Education regarding student activities and other pertinent student information.

10. The student board representative will be required to develop an initiative for the betterment of the school district to be approved by the Secondary Principal prior to being presented to the Board of Education for consideration. The total cost allowed for the initiative is \$2,500 with no annual or recurring costs.

11. The student board representative will be required to submit a written summary of their experience on the Board of Education at the completion of their semester term.

Adopted: 9-14-20

Reviewed: 10-21-22

Revised: 9-13-21, 12-13-21



INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Education
School District No. 21
Bayard, Nebraska 69334

We have performed the procedures enumerated below, which were agreed to by the Board of Education and management of Bayard Public Schools on the School District's student membership and attendance reporting for the Nebraska Department of Education attendance reporting. The School District is responsible for the student membership information of Bayard Public Schools as of August 31, 2022. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below, either for the purpose for which this report has been requested or for any other purpose.

The procedures and the associated findings are as follows:

- 1) We documented the School District's policies and procedures for collecting student membership and attendance data.
We found no exceptions as a result of the procedures.
- 2) We determined that the School District was following its policies and procedures for collecting student census data.
We found no exceptions as a result of the procedures.
- 3) Attendance at the School District is collected at least daily and calculated to the nearest hundredth of a day.
We found no exceptions as a result of the procedures.
- 4) The School District maintains a cumulative attendance and membership record for each student.
We found no exceptions as a result of the procedures.
- 5) 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.
We found no exceptions as a result of the procedures.
- 6) We sampled a number of students from the School District's attendance records for the year ended August 31, 2022 and traced the students to their student enrollment files to verify that the student was documented as an enrolled student of the School District for the dates claimed in the attendance record.
We found no exceptions as a result of the procedures.
- 7) The student attendance reported in the Nebraska Department of Education's approved data collection system, ADVISER, have been traced back to the School District's student information system for the fiscal year ended August 31, 2022.
We found no exceptions as a result of the procedures.

- 8) A sample of expense allocations were tested verifying appropriate allocating to the school building level.

We found no exceptions as a result of the procedures.

This agreed upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the student membership and attendance of Bayard Public Schools as of August 31, 2022. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Board and Education and management of the School District, the Nebraska Department of Education, and the Nebraska Auditor of Public Accounts, and is not intended to be, and should not be, used by anyone other than the specified parties.

A handwritten signature in blue ink that reads "Rauner & Associates P.C." in a cursive, flowing script.

Rauner & Associates, P.C.
Sidney, Nebraska

November 5, 2022

SCHOOL DISTRICT NO. 21
BAYARD, NEBRASKA
FINANCIAL REPORT
FOR THE YEAR ENDED
AUGUST 31, 2022
AND
ACCOUNTANT'S OPINION THEREON

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education
School District No. 21
Bayard, Nebraska 69334

Report on the Financial Statements

Opinions

We have audited the accompanying modified cash-basis financial statements of the governmental activities and each major fund of School District No. 21 (the School District), Bayard, Nebraska, as of and for the year ended August 31, 2022, 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 and each major fund of the School District as of August 31, 2022, 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 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 *Government Auditing 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 the Financial Statements section of our report. We are required to be independent of School District No. 21 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 this matter.

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; this includes 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.

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 Auditing 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 a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment 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'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 judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School District'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's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures 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 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the management's discussion and analysis and the budgetary comparison information on pages 4-8 and 26-35 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 misstatement of the other information exists, we are required to describe it in our report

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2022, on our consideration of the School District'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 solely 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 the School District'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 the School District's internal control over financial reporting and compliance.

A handwritten signature in blue ink that reads "Rauner & Assoc P.C." in a cursive, flowing script.

Rauner & Associates, P.C.
Sidney, Nebraska

November 5, 2022



BAYARD PUBLIC SCHOOLS

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BAYARD PUBLIC SCHOOL DISTRICT NO. 21 MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the School District's annual audit report presents our discussion and analysis of the School District's financial performance during the fiscal year that ended on August 31, 2022. Please read it in conjunction with the School District's financial statements, which follows this section.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report is presented in a format consistent with the presentation requirements of Statement No. 34 ("Statement 34") of the Governmental 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 position into three components: (a) net investment in capital assets; (b) restricted; and (c) unrestricted.

This annual report consists of three parts: (1) *Management's Discussion and Analysis* (this section); (2) the *Basic Financial Statements Modified Cash Basis*; and (3) *Supplemental Schedules*.

The accompanying basic financial statements have been prepared on the modified cash basis of accounting. The modified cash basis of accounting is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. This basis recognizes assets, liabilities, net position/fund equity, receipts and disbursements only when they result from cash transactions, except that long-term investments acquired with cash assets are reported at cost as assets and interfund receivables and payables resulting from cash transactions are reported as assets and liabilities in the fund financial statements. Accordingly, the financial statements and supplemental schedules are not intended to present financial position and results of operations in conformity with accounting principles generally accepted in the United States of America. The use of the cash basis of accounting is permissible under Title 92, Nebraska Administrative Code, Chapter 2 for school districts such as Bayard Public School District No. 21.

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 School District reports all of its activities as governmental activities.

The statement of activities demonstrates the degree to which the direct disbursements of a given function or segment are offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include: (1) charges to customers or applicants who purchase, use, or directly 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 revenues are reported instead as general receipts.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Each individual governmental fund is reported as separate columns in the fund financial statements.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data about the financial statements and School District commitments, contingencies, and long-term debt obligations that are not reported in the cash basis financial statements. The statements are followed by a section of Supplementary Information that further explains and supports the information in the financial statements.

FINANCIAL HIGHLIGHTS (Detailed Information Follows later in this Discussion & Analysis)

On the government-wide financial statements:

- The School District's total net position, as compared to the prior fiscal year, decreased by \$65,683.
- During the year, the School District's disbursements were \$65,683 more than the \$7,772,911 in current receipts.

On the fund financial statements:

- Ending fund balance decreased from \$2,394,779 in fiscal year 2020-21 to \$2,329,096 in fiscal year 2021-22, a decrease of \$65,683 or 2.74%.
- In the General Fund, unassigned funds increased from \$1,063,123 in fiscal year 2020-21 to \$1,094,493 in fiscal year 2021-22, an increase of \$31,370 or 2.95%.
- Total General Fund actual revenues were less than budgeted by \$877,475 and total General Fund actual expenditures were \$1,493,185 less than budgeted.
- The School District's General Fund disbursements in fiscal year 2021-22 were more than the prior year disbursements by \$182,321, an increase of 2.79%.
- The certified taxable value for the School District increased 1.36% to \$307,166,534 from the 2020-21 certified value.

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE

The following table illustrates the net position and changes in the net position for the School District. The School District's combined net position was \$2,329,096 on August 31, 2022. This was a decrease of 2.74% or \$65,683 from the prior year.

Statement of District's Net Position

	2022	2021	% Change
Assets			
Current Assets	\$ 2,329,096	\$ 2,394,779	-2.74%
Total Assets	<u>\$ 2,329,096</u>	<u>\$ 2,394,779</u>	-2.74%
Net Position			
Restricted	\$ 375,420	\$ 491,007	-23.54%
Unrestricted	1,953,676	1,903,772	2.62%
Total Net Position	<u>\$ 2,329,096</u>	<u>\$ 2,394,779</u>	-2.74%

Changes in the District's Net Position

	2022	2021	% Change
Receipts			
Program Receipts	\$ 2,034,506	\$ 1,418,749	43.40%
General Receipts:			
Property Taxes	3,202,322	3,137,997	2.05%
State Aid	1,985,560	1,974,495	0.56%
Other Local, County, & State Receipts	550,523	630,568	-12.69%
Total Receipts	<u>\$ 7,772,911</u>	<u>\$ 7,161,809</u>	8.53%
Disbursements			
Instructional, & Support Services	3,896,386	3,772,870	3.27%
Administrative & Business Services	909,003	949,622	-4.28%
Operation & Maintenance	677,536	724,345	-6.46%
Pupil Transportation	224,292	258,299	-13.17%
Federal Programs	1,011,246	703,462	43.75%
Other	231,654	150,216	54.21%
Debt Service	212,609	241,840	-12.09%
Student Activities	407,474	237,246	71.75%
School Nutrition	268,394	277,343	-3.23%
Total Disbursements	<u>7,838,594</u>	<u>7,315,243</u>	7.15%
Increase/(Decrease) in Net Position	(65,683)	(153,434)	-57.19%
Beginning Net Position	2,394,779	2,548,213	-6.02%
Ending Net Position	<u>\$ 2,329,096</u>	<u>\$ 2,394,779</u>	-2.74%

Governmental Activities

Overall, the net position (as reflected by the fund balances) for the major governmental funds decreased by \$65,683. The decrease in the overall net position is indicated in the table below.

Fund	Beginning Balance 9/1/2021	Receipts	Disbursements	Transfers	Ending Balance 8/31/2022	Change in Fund Balance
General	\$ 1,063,123	\$ 6,737,066	\$ 6,545,696	\$ (160,000)	\$ 1,094,493	\$ 31,370
Depreciation	82,058	1,448	-	-	83,506	1,448
Employee Benefit	174,439	7,244	38,864	10,000	152,819	(21,620)
School Activities	498,349	275,748	407,474	150,000	516,623	18,274
School Nutrition	85,803	288,826	268,394	-	106,235	20,432
Special Building	311,502	238,780	365,557	-	184,725	(126,777)
Bond	179,505	223,799	212,609	-	190,695	11,190
Total	<u>\$ 2,394,779</u>	<u>\$ 7,772,911</u>	<u>\$ 7,838,594</u>	<u>\$ -</u>	<u>\$ 2,329,096</u>	<u>\$ (65,683)</u>

The largest single source of receipts for the School District is Property Tax. State Aid is the second largest source of receipts for the School District. The School District's assessed valuation increased from \$303,021,715 to \$307,166,534, an increase of 1.36%.

The following table shows the property tax rates, by fund, for fiscal years 2020-21 and 2021-22, including a calculation of the amount and percentage by which each levy changed. Note: levies are expressed in dollars and

cents per \$100 of valuation. For example, the School District's total property tax on a \$100,000 property in 2021-22 would be \$1,087.

Fund	2020-21 Levy	2021-22 Levy	Levy Change	Percentage Change
General	1.010695	0.997057	(0.01364)	-1.35%
Bond	0.036668	0.019731	(0.01694)	-46.19%
Special Building Fund	0.072958	0.069836	(0.00312)	-4.28%
Total	1.120321	1.086624	(0.03370)	-3.01%

The following table illustrates the receipts and disbursements within the School District's General Fund. The School District's state aid recorded in the General Fund for 2020-21 was \$1,974,495 and for the 2020-22 fiscal year, it increased by \$11,065 to \$1,985,560.

	Year Ended 8/31/2021	% of Total	Year Ended 8/31/2022	% of Total
Receipts				
Property Tax	\$ 2,806,478	44.09%	\$ 2,903,197	43.09%
State Aid	1,974,495	31.02%	1,985,560	29.47%
Federal Receipts	671,490	10.55%	958,307	14.22%
Other Local, County, State, Receipts	912,682	14.34%	890,002	13.21%
Total Receipts	\$ 6,365,145	100.00%	\$ 6,737,066	100.00%
Disbursements				
Instruction & Instructional Support	\$ 3,725,979	57.12%	\$ 3,857,522	57.53%
Administration & Business Services	949,622	14.56%	909,003	13.56%
Operation & Maintenance	622,646	9.54%	604,710	9.02%
Transportation	159,450	2.44%	224,292	3.34%
Federal Programs	703,462	10.78%	718,515	10.71%
Other	150,216	2.30%	231,654	3.45%
Transfers	212,000	3.25%	160,000	2.39%
Total Disbursements	\$ 6,523,375	100.00%	\$ 6,705,696	100.00%

GENERAL FUND BUDGETARY HIGHLIGHTS

- Over the course of the 2021-22 fiscal year, the School District's General Fund Cash Position increased by \$31,370. The following table provides a detailed picture of the increase in cash position:

	2021-22 Budget	Year-End Actual	Difference
9/1/2021 Actual Beginning Balance	\$ 984,340	\$ 1,063,123	\$ 78,783
Receipts			
Property Taxes	3,032,000	2,903,197	(128,803)
State Aid	1,985,560	1,985,560	-
Other Local	195,500	225,176	29,676
County	35,000	45,057	10,057
Special Education	150,000	219,260	69,260
Other State	141,680	400,509	258,829
Federal Programs	2,074,801	958,307	(1,116,494)
Total Receipts	7,614,541	6,737,066	(877,475)
Expenditures	8,198,881	6,705,696	(1,493,185)
08/31/2022 Ending Balance	\$ 400,000	\$ 1,094,493	\$ 694,493

As detailed in the table, total receipts were \$877,475 less than budgeted, and the budget of expenditures was underspent by \$1,493,185.

In preparing the School District for the 2021-2022 school year, it is known the total valuation of the School District increased by a small percentage. High interest rates will negate the increased valuation we experienced this year. Prior years we were having decreased valuations. This decrease had been offset by increased valuations of property in Morrill County, Banner County, and Box Butte County. It is likely that changes in valuation along with

decreases in enrollment will continue to impact on the amount of state aid received by the School District. There is a likelihood in subsequent years that the decrease in valuation may reduce the local resources available through property tax levy. School District is expecting a continued decrease in future years due to an unstable farm economy. Enrollment has a trend of decreasing for the School District for over a decade and is expected to continue in future years. Maintaining comparability in employee compensation in compliance with the collective bargaining statutes of the state could cause long term expenditure increases in staff costs. To offset some of these increases, staffing levels were reduced slightly this past year due to attrition. It is anticipated that similar reductions will be necessary in the future. It is also possible that uncontrollable expenditures have a possibility to continue to increase at high levels. These expenditures include, but are not limited to, health insurance, utility costs, potential minimum wage increases, and fuel costs for facilities and vehicles. The School District will also continue to experience increases in labor costs during the 2021-2022 school year and beyond. Additional numbers of students in special education programs has resulted in the need to hire an additional special education teacher. Technology use for instructional purposes led to the need for a fulltime instructional data and technology position. These needs will likely increase future expenditures, yet are especially important for educational continuity during the ongoing pandemic. We are also experiencing increased costs on products due to the supply and chain crisis.

DEBT ADMINISTRATION

The School District has maintained exceptional bond ratings. At year-end, the School District had \$1,045,000 in outstanding debt, consisting of general obligation bonds, series 2021.

	Balance 9/1/2021	Increases	Retirements	Balance 8/31/2022
General Obligation Refunding Bonds (Series 2021)	1,250,000	-	205,000	1,045,000
General Obligation Refunding Bonds (Series 2021)	\$1,250,000	\$0	\$205,000	\$1,045,000

OTHER INFORMATION

As a long-term trend, School District enrollment has experienced a decline. This trend of enrollment is not such that personnel can be easily eliminated to help cut expenses. Although there was an increase in the Fall 2016-2017 enrollment, the long-term trend of declining enrollment is projected to continue and at some point, staff will have to be cut to lower School District expenditures. The school district has already required the elementary to make some operational changes to educate students with fewer staff members by departmentalizing the upper elementary and reducing the regular elementary teaching staff by two positions. The School District began to utilize the new addition at the elementary building at the beginning of the 2009-2010 school term. The secondary addition was completed early 2010. Utility costs along with water costs are an ongoing concern with the expanded space for heating and cooling. The School District continues to engage in some energy saving initiatives to attempt to reduce the costs associated with the increased learning space. In the fall of 2017, the school district acquired land adjacent to the elementary school. This land was recently transitioned out of use as a trailer park. Anticipated uses of the land include parking, and possible construction of teacherage housing, storage facilities, a storm shelter, a school/community garden, a walking/running/biking path, and/or other unforeseen utilization. The District recently completed the process of constructing a greenhouse for agricultural education purposes. This will likely add to the utility cost increases. During the 2018-2019 school year, Bayard Elementary received the designation for Comprehensive School Improvement funding. This grant funding continues pay for a family liaison, new curriculum, new equipment, and psych services. Renewal of these funds through the 2021-2022 school year were authorized by the Nebraska Department of Education, however, will not be available for the 2022-2023 school year. The High School building has some structural issues that are being addressed to stabilize the building along with anticipated roofing issues. Also one of our boilers had to be taken out of use and others needed extensive repairs. Continuous repairs and upgrades to the school's HVAC systems are necessary but costly.

CONTACTING THE SCHOOL DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, and bond-buyers a general overview of the School District's finances and to demonstrate the School District's accountability for the money with which it is entrusted. If you have questions about this report or need additional financial information contact the Superintendent's Office, Bayard Public Schools, PO Box 607, Bayard, NE 69334. Our telephone number is (308) 586-1325, our fax number is (308) 586-1638, and our email address is rodney.olson@bayardtigers.org.

SCHOOL DISTRICT NO. 21
BAYARD, NEBRASKA

EXHIBIT A

STATEMENT OF NET POSITION - MODIFIED CASH BASIS
August 31, 2022

	<u>Governmental Activities</u>
	<u>2022</u>
ASSETS	
Cash and Cash Equivalents	\$ 1,413,259
Cash with Fiscal Agent	774,290
Investments	141,547
Total Assets	<u>2,329,096</u>
NET POSITION	
Restricted:	
Building Improvements	184,725
Debt Service	190,695
Unrestricted	1,953,676
Total Net Position	<u>\$ 2,329,096</u>

The Notes to the Financial Statements are an integral part of these statements.

SCHOOL DISTRICT NO. 21
BAYARD, NEBRASKA

EXHIBIT B

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2022

Functions/Programs	Disbursements	Program Receipts		Net (Disbursements) Receipts and Changes in Net Position Governmental Activities
		Charges for Services	Operating Grants and Contributions	
				2022
Governmental Activities:				
Instruction	\$ (2,986,535)	\$ 10,350	\$ 31,012	\$ (2,945,173)
Special Education	(555,771)	-	227,849	(327,922)
Summer School	(22,153)	-	-	(22,153)
Support Services - Students	(237,474)	-	-	(237,474)
Support Services - Instruction	(94,453)	-	-	(94,453)
Board of Education	(155,007)	-	-	(155,007)
Executive Administration	(173,894)	-	-	(173,894)
District Legal Services	(9,412)	-	-	(9,412)
Office of Principal	(323,979)	-	-	(323,979)
Central Services	(246,711)	-	-	(246,711)
Operation & Maintenance of Plant	(677,536)	-	-	(677,536)
Student Transportation	(218,246)	-	-	(218,246)
Special Education Transportation	(6,046)	-	8,605	2,559
Other Support Services	(110,785)	-	-	(110,785)
Community Services	(355)	-	-	(355)
Categorical Grants from Corporations	-	-	7,000	7,000
State Programs	(120,514)	-	81,033	(39,481)
Federal Programs	(1,011,246)	-	1,107,109	95,863
Debt Service - Principal	(205,000)	-	-	(205,000)
Debt Service - Interest	(7,369)	-	-	(7,369)
Debt Service - Other	(240)	-	-	(240)
School Nutrition	(268,394)	17,954	267,846	17,406
Student Activities	(407,474)	-	275,748	(131,726)
Total Governmental Activities	\$ (7,838,594)	\$ 28,304	\$ 2,006,202	(5,804,088)
General Receipts:				
Taxes:				
Property				3,202,322
Public Power District Sales Tax				2,331
Motor Vehicle				169,272
State and County Shared Receipts, unrestricted				342,395
State Aid				1,985,560
Interest Income				1,931
Net Bond Proceeds				-
Other				27,529
Total General Receipts				5,731,340
Other Non-Revenue Receipts				7,065
Change in Net Position				(65,683)
Net Position - Beginning				2,394,779
Net Position - Ending				\$ 2,329,096

The Notes to the Financial Statements are an integral part of these statements.

SCHOOL DISTRICT NO. 21
BAYARD, NEBRASKA

EXHIBIT C

STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS

August 31, 2022

	Special Revenue Funds			Capital Projects Funds		Debt Service Fund	Total Major Governmental Funds	
	General Fund	Employee Benefit Fund	School Nutrition Fund	Activities Fund	Depreciation Fund	Special Building Fund	Bond Fund	2022
ASSETS								
Cash and Cash Equivalents	\$ 383,253	\$ 72,605	\$ 106,235	\$ 455,290	\$ 83,506	\$ 170,938	\$ 141,432	\$ 1,413,259
Cash with Fiscal Agent	711,240	-	-	-	-	13,787	49,263	774,290
Investments	-	80,214	-	61,333	-	-	-	141,547
Total Assets	\$ 1,094,493	\$ 152,819	\$ 106,235	\$ 516,623	\$ 83,506	\$ 184,725	\$ 190,695	\$ 2,329,096
FUND BALANCES								
Restricted for:								
Building Improvements	-	-	-	-	-	184,725	-	184,725
Debt Service	-	-	-	-	-	-	190,695	190,695
Committed to:								
Capital Outlay	-	-	-	-	83,506	-	-	83,506
Employee Benefits	-	152,819	-	-	-	-	-	152,819
Nutrition Activity	-	-	106,235	-	-	-	-	106,235
Student Activities	-	-	-	516,623	-	-	-	516,623
Unassigned:	1,094,493	-	-	-	-	-	-	1,094,493
	1,094,493	152,819	106,235	516,623	83,506	184,725	190,695	2,329,096
Total Liabilities and Fund Balances	\$ 1,094,493	\$ 152,819	\$ 106,235	\$ 516,623	\$ 83,506	\$ 184,725	\$ 190,695	\$ 2,329,096

The Notes to the Financial Statements are an integral part of these statements.

SCHOOL DISTRICT NO. 21
BAYARD, NEBRASKA

EXHIBIT D

STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN
FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2022

	Special Revenue Fund				Capital Projects Funds		Debt Service Fund	Total Major Governmental Funds
	General Fund	Employee Benefit Fund	School Nutrition Fund	Activities Fund	Depreciation Fund	Special Building Fund	Bond Fund	2022
RECEIPTS								
Local Sources	\$ 3,128,373	\$ 179	\$ 18,003	\$ 275,748	\$ 1,448	\$ 64,669	\$ 206,189	\$ 3,694,609
County Sources	45,057	-	-	-	-	-	-	45,057
State Sources	2,605,329	-	-	-	-	4,947	17,610	2,627,886
Federal Sources	958,307	-	267,846	-	-	169,164	-	1,395,317
Other	-	-	2,977	-	-	-	-	2,977
Total Receipts	6,737,066	179	288,826	275,748	1,448	238,780	223,799	7,765,846
DISBURSEMENTS								
Instruction	2,947,671	38,864	-	-	-	-	-	2,986,535
Special Education	555,771	-	-	-	-	-	-	555,771
Summer School	22,153	-	-	-	-	-	-	22,153
Support Services - Students	237,474	-	-	-	-	-	-	237,474
Support Services - Instruction	94,453	-	-	-	-	-	-	94,453
Board of Education	155,007	-	-	-	-	-	-	155,007
Executive Administration	173,894	-	-	-	-	-	-	173,894
District Legal Services	9,412	-	-	-	-	-	-	9,412
Office of Principal	323,979	-	-	-	-	-	-	323,979
Central Services	246,711	-	-	-	-	-	-	246,711
Operation & Maintenance of Plant	604,710	-	-	-	-	72,826	-	677,536
Student Transportation	218,246	-	-	-	-	-	-	218,246
Special Education Transportation	6,046	-	-	-	-	-	-	6,046
Other Support Services	110,785	-	-	-	-	-	-	110,785
Community Services	355	-	-	-	-	-	-	355
State Programs	120,514	-	-	-	-	-	-	120,514
Federal Programs	718,515	-	-	-	-	292,731	-	1,011,246
Debt Service-Principal	-	-	-	-	-	-	205,000	205,000
Debt Service-Interest	-	-	-	-	-	-	7,369	7,369
Debt Service-Other	-	-	-	-	-	-	240	240
School Nutrition	-	-	268,394	-	-	-	-	268,394
Student Activities	-	-	-	407,474	-	-	-	407,474
Total Disbursements	6,545,696	38,864	268,394	407,474	-	365,557	212,609	7,838,594
Excess (Deficiency) of Receipts Over (under) Disbursements	191,370	(38,685)	20,432	(131,726)	1,448	(126,777)	11,190	(72,748)
OTHER FINANCING SOURCES (USES)								
Other Non-Revenue Receipts	-	7,065	-	-	-	-	-	7,065
Transfers In	-	10,000	-	150,000	-	-	-	160,000
Transfers Out	(160,000)	-	-	-	-	-	-	(160,000)
	(160,000)	17,065	-	150,000	-	-	-	7,065
Excess (Deficiency) of Receipts and Other Sources over Disbursements and Other Uses	31,370	(21,620)	20,432	18,274	1,448	(126,777)	11,190	(65,683)
Fund Balances - Beginning	1,063,123	174,439	85,803	498,349	82,058	311,502	179,505	2,394,779
Fund Balances - Ending	\$ 1,094,493	\$ 152,819	\$ 106,235	\$ 516,623	\$ 83,506	\$ 184,725	\$ 190,695	\$ 2,329,096

The Notes to the Financial Statements are an integral part of these statements.

SCHOOL DISTRICT NO. 21
BAYARD, NEBRASKA

EXHIBIT E

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. In addition, the accounting policies of Bayard Public School (the School District) substantially comply with the Accounting User's Manual for Nebraska School Districts issued by the Nebraska Department of Education.

A summary of the School District's significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

A. Reporting Entity

School District No. 21's Board of Education (the Board) is the basic level of government which has oversight responsibility and control over all activities related to the public school education in the School District. The Board receives funding from local, state and federal government sources and must comply with the requirements of these funding source entities. However, the Board is not included in any other governmental "reporting entity" as defined by GASB, since Board members are elected by the public and have the decision making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations and the primary accountability for fiscal matters.

B. Measurement Focus, Basis of Accounting and Financial Statement Presentation

1. Measurement Focus – In both the government-wide financial statement and the fund financial statements, the governmental activities are presented using a cash basis measurement focus. Their reported net position/fund balance is considered a measure of "available cash and investments". The operating statements of these funds present increases (i.e., receipts and other financing sources) and decreases (i.e., disbursements and other financial uses) in net current position.

2. Basis of Accounting - The government-wide and the governmental fund financial statements are reported on a modified cash basis of accounting. This modified cash basis of accounting is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The modified cash basis of accounting is based on the recording of cash and cash equivalents and changes therein, and only recognizes revenues, expenses, assets, and liabilities resulting from cash transactions adjusted for modifications that have substantial support in generally accepted accounting principles. These modifications include adjustments for the following balances arising from cash transactions:

- Investments
- Cash with Fiscal Agent

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues and certain liabilities and their related expenditures are not recorded in these financial statements. Accordingly, the School District's financial statements are not intended to present financial position and results of operations in conformity with accounting principles generally accepted in the United States of America.

If the School District utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting and the government-wide financial statements would be presented on the accrual basis of accounting.

NOTES TO THE BASIC FINANCIAL STATEMENTS - EXHIBIT E
(Continued)

3. Financial Statement Presentation

a. Government-Wide Financial Statements:

The government-wide financial statements report information on all of the non-fiduciary activities of the primary government. Fiduciary activities, whose resources are not available to finance the School District's programs, are excluded from the government-wide statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities (if applicable), which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include 1) charges to customers or applicants who purchase, use, or directly 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 revenues are reported instead as general receipts, even if restricted for a specific purpose.

The effect of interfund activity between the governmental funds has been eliminated from the government-wide financial statements. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

b. Fund Financial Statements:

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, fund balances, receipts collected and expenditures disbursed. Funds are organized into two major categories: governmental and proprietary. The School District presently has no proprietary funds. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the School District, is designated as a major fund by the School District's management, or meets the following criteria:

- 1) Total assets, liabilities, receipts/revenues or expenditures/disbursements of that individual governmental or proprietary fund are at least ten percent of the corresponding total for all funds of that category or type, and
- 2) Total assets, liabilities, receipts/revenues or expenditures/disbursements of the individual governmental fund or enterprise fund are at least five percent of the corresponding total for all governmental and proprietary funds combined.

The School District has elected to treat all funds as major funds.

The School District reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the School District and accounts for all receipts and disbursements of the School District not encompassed within other funds. All property tax receipts and other receipts that are not allocated by law, budgetary requirements, or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the new and replacement capital outlay costs that are not paid through other funds are paid from the General Fund.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

Special Revenue Funds – These funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt services or capital projects. The restricted or committed proceeds of specific revenue sources should be expected to continue to comprise a substantial portion of the inflows reported in the fund. The reporting entity includes the following special revenue funds:

School Nutrition Fund – The School Nutrition Fund is used to accommodate all aspects of the school lunch program and accounts for all receipts and disbursements of all child nutrition programs. Receipts in this fund include the federal and state program cost reimbursements received by the School District and general fund support of the lunch program. All food purchases and other supplies are accounted for as expenses of the School Nutrition Fund; accordingly, no inventories are maintained in this fund.

Employee Benefit Fund – The Employee Benefit Fund is established in order to specifically reserve General Fund money for the benefit of school district employees. This fund may consist of more than one account for valid allocation purposes.

Activities Fund - The Activities Fund is used to account for the financial operations of quasi-independent student organizations, interschool athletics, and other self-supporting or partially self-supporting school activities, not part of another fund.

Capital Project Funds - These funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The School District reports the Depreciation Fund and the Special Building Fund as Capital Project Funds.

Depreciation Fund - The Depreciation Fund is established for the accumulation of funds for future capital purchases. This fund is considered a component of the General Fund.

Special Building Fund - The Special Building Fund is established for acquiring or improving sites and buildings, including the construction, alteration, or improvements of buildings. The Board of Education may approve a budget with a levy limitation of 14 cents per one hundred dollars of valuation; or a tax levy not to exceed 17.5 cents per one hundred dollars of valuation may be established for this fund by a vote of the people within the School District.

Debt Service Fund – This fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The reporting entity includes the following debt service funds.

Bond Fund – The Bond Fund is used to record receipts and disbursements for bond principal and interest payments. The tax levy for this fund is restricted for expenditures other than principal and interest on bonds. If the fund balance is not sufficient to meet interest or bond payments, the General Fund shall be used for these payments.

C. **Assets, Liabilities and Equity**

1. **Cash and Cash Equivalents**

Cash and Cash Equivalents are comprised of the School District's checking, money market accounts, and certificates of deposit with maturity dates of three months or less from the purchase date. Cash with Fiscal Agent represents taxes collected by the County Treasurer but not remitted to the School District as of August 31, 2022.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

2. Investments

Investments consist of certificates of deposit with maturity dates greater than three months from the purchase date. The certificates of deposit are stated at cost, which approximates fair value. Investments also include assets and government backed securities and government bonds.

3. Receivables and Payables

Outstanding balances resulting from transactions between funds are reported as "Due To/From Other Funds".

4. Capital Assets

Capital assets are recorded as disbursements when paid for by the School District and are not recorded on the government-wide or fund financial statements.

5. Equity Classification

Government-Wide Statements:

Net Position is classified and displayed in three components:

- a. *Net Investment in capital assets.* Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvements of those assets and adjusted for an deferred inflows and outflows of resources attributable to capital assets and related debt. Since the School District has not modified the cash basis to include capital assets and long-term debt, this component is not present on its financial statements.
- b. *Restricted.* Consists of restricted assets reduced by liabilities and deferred inflows or resources related to those assets, with restriction constraints placed on the use either by external groups, such as creditors, grantors, contributors, or laws and regulations of other governments, or law through constitutional provisions or enabling legislation.
- c. *Unrestricted.* Net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

It is the School District's policy to first use restricted net resources prior to the use of unrestricted net resources when an expense is incurred for purposes for which both restricted and unrestricted net resources are available.

Fund Financial Statements:

The School District has implemented GASB 54 "Fund Balance Reporting and Governmental Fund Type Definitions". This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

- Nonspendable fund balance – amounts that are not in a spendable form or are required to be maintained intact;
- Restricted fund balance – amounts constrained to specific purposes by their providers, through constitutional provisions, or by enabling legislation;
- Committed fund balance – amounts constrained to specific purposes by the School District itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the School District takes the same highest level action to remove or change the constraint;
- Assigned fund balance – amounts the School District intends to use for a specific purpose; intent can be expressed by the Board or by an official or body to which the Board delegates the authority;
- Unassigned fund balance – amounts that are available for any purpose; positive amounts are reported only in the General Fund.

The Board established (and modifies or rescinds) fund balance commitments by passage of an ordinance or resolution. This could typically be done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund. Assigned fund balance is established by the School District Board through adoption or amendment of the budget as intended for specific purpose.

In the General Fund, the School District strives to maintain an unassigned fund balance to be used for unanticipated emergencies that should arise from state funding shortfalls.

D. Receipts and Disbursements

1. Program Receipts:

In the Statement of Activities, modified cash basis revenues that are derived directly from each activity or from parties outside the School District's taxpayers are reported as program receipts. Program receipts in Instructional activity includes tuition received and operating grants from state and federal agencies for special education and other grant programs. Program receipts in the School Nutrition activity include lunchroom meal charges and operating grants from federal and state child nutrition programs.

2. Property Tax Calendar:

The County is responsible for the assessment, collection, and apportionment of property taxes for all jurisdictions including the schools and special districts within the County. The property tax requirement resulting from the budget process is utilized to establish the tax levy, which attaches as an enforceable lien on property within the School District as of January 1. Taxes are due as of that date. One-half of the real estate taxes due January 1 become delinquent after the following May 1, with the second one-half becoming delinquent after September 1.

E. Internal and Interfund Balances and Activities

In the process of aggregating the financial information for the government-wide Statement of Net Position and Statement of Activities, some amounts reported as interfund activity and balances, if present in the fund financial statements, have been eliminated or reclassified.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

F. Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting used by the School District requires management to make estimates and assumptions that affect certain reported amounts and disclosures (such as budget estimated); accordingly, actual results could differ from those estimates.

Note 2: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

By its nature as a local government unit, the School District is subject to various federal, state, and local laws and contractual regulations. The results of audit tests disclosed no instances of noncompliance that is considered material to the financial statements or that is required to be reported under *Government Auditing Standards*.

Note 3: DETAILED NOTES -TRANSACTION CLASSES/ACCOUNTS

A. Cash and Cash Equivalents

Nebraska State Statutes provide that the School District, with the consent of its board of education, may invest the funds of the School District in securities of the nature of which individuals of prudence, discretion and intelligence acquire or retain in dealing with the property of another. The School District may also invest in certificates of deposit of banks that are members of the FDIC in Nebraska to the extent that deposits are insured by the FDIC.

Cash and cash equivalents for the School District at August 31, 2022, consisted of the following:

Cash and Cash Equivalents	\$ 1,413,259
Total Governmental Funds	<u>\$ 1,413,259</u>

The bank balances of the School District's cash and cash equivalents were entirely insured and or collateralized as of August 31, 2022. All securities collateralizing the School District's cash and cash equivalents were held by the School District's agent in the School District's name.

B. Investments

The School District's investments are carried at cost, which approximates fair value due to the short-term maturity of these instruments. Debt is carried at cost, which approximates fair value due to the proximity of the implicit rates of these financial instruments and the prevailing market rates for similar instruments. As of August 31, 2022, the cost of the School District's investments was \$141,547.

The School District's fair value measurements policy established a framework for measuring fair value and expanded disclosures about fair value measurements.

The policy applies to all assets and liabilities that are measured and reported on a fair value basis. This enables the reader of the financial statements to assess the inputs used to develop those measurements by establishing a hierarchy for ranking the quality and reliability of the information used to determine fair values.

The policy requires that each asset and liability carried at fair value be classified into one of the following categories:

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

- Level 1: Quoted market prices in active markets for identical assets or liabilities.
 Level 2: Observable market based inputs or unobservable inputs that are corroborated by market data.
 Level 3: Unobservable inputs that are not corroborated by market data.

A summary of the investments held by the School District at August 31, 2022, and the related category for determining fair value follows:

Certificates of Deposit (Level 1)	\$	141,547	\$	141,547
Total Governmental Funds	\$	141,547	\$	141,547

The \$141,547 investments held in certificates of deposit were entirely insured and collateralized as of August 31, 2022.

C. Risks

The School District attempts to mitigate the following types of deposit and investment risks through compliance with the State Statutes referenced above. The three types of deposit and investment risks are as follows:

1. Custodial Credit Risk – for deposits and investments, custodial credit risk is the risk that in the event of the failure of a bank or other counterparty, the School District will not be able to receive the value of its deposits or collateral securities in the possession of a third party.
2. Credit Risk – for deposits and investments, credit risk is the risk that a bank or other counterpart defaults on its principal and /or interest payments owed to the School District.
3. Interest Rate Risk – for deposits and investment, interest rate risk is the risk that the value of deposits will decrease as a result of a rise in interest rates.

D. Interfund Transfers and Balances

1. Operating Transfers

Operating Transfers are authorized cash transfers between funds where repayment is not expected. These Interfund transfers are eliminated in the government-wide Statement of Activities. The following is a schedule of operating transfers for the year ended August 31, 2022:

	Transfers In	Transfers Out
General Fund	\$ -	\$ 160,000
Employee Benefit Fund	10,000	-
Activities Fund	150,000	-
Total Operating Transfers	\$ 160,000	\$ 160,000

Transfers from the General Fund were used to support the School District's employee benefits plans (\$10,000) and to support student activities (\$150,000).

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

Note 4: OTHER NOTES

A. Employee Pension

1. Plan Description

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, 2021, there were 266 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 average of the five 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor of two percent, and an actuarial factor based on age.

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

Employees' benefits are vested after five years of plan participation or when termination occurs at age 65 or later. Vested members are eligible to receive an unreduced retirement benefit at age 65.

A member's age will determine eligibility to begin receiving a monthly benefit and if those benefits are reduced or unreduced. Benefit calculations vary with early retirement. At ages 55 to 64, members who are in tier one, two, or three may qualify to receive unreduced benefits under the "Rule of 85" if the member's attained age plus creditable service equals 85 or greater. At ages 60 to 64, members may qualify to receive unreduced benefits under the tier four "Rule of 85" if the member's attained 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, 2022, the District's total payroll for all employees was \$3,839,117. Total covered payroll was \$3,470,238. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

NOTES TO THE FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

1. Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2020, to June 30, 2021, (and from July 1, 2021, through August 31, 2022). 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, 2022, was \$342,783.

2. Pension Liabilities

At June 30, 2021 the District had a liability (asset) of (\$1,896,600) for its proportionate share of the net pension liability (asset). (This liability is not recorded in the accompanying modified cash basis financial statements.) The net pension liability was measured as of June 30, 2021, 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 109.90% funded as of June 30, 2021 based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2021, the District's proportion was 0.1615%, which was a decrease of 0.00239% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2021, the District's allocated pension expense (income) was (\$463,827).

3. Actuarial Assumptions

The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.65 percent
Salary increases, including wage inflation	3.15 – 13.15 percent
Cost-of-Living Adjustment	Members hired before July 1, 2013: 2.15% with a floor benefit equal to 75% purchasing power of original benefit. Members hired on/after July 1, 2013: 1.00% with no floor benefit
Investment Rate Return, net of investment expense, including inflation	7.3 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 for males, 95% of female rate for female), 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 post-retirement mortality rates 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 (state table).

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

The actuarial assumptions used in the July 1, 2021, valuations for the School plan are based on the results of the most recent actuarial experience study, which covered the four-year period ending June 30, 2019. The experience study report is dated December 21, 2020.

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2021, (see the discussion of the pension plan's investment policy) are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return *
U.S. Equity	27.0%	4.5%
Global Equity	19.0%	5.3%
Non-U.S. Equity	11.5%	5.8%
Fixed Income	30.0%	0.7%
Private Equity	5.0%	7.4%
Real Estate	7.5%	4.2%
Total	100.00%	

**Arithmetic mean, net of investment expenses.*

4. Discount Rate

The discount rate used to measure the Total Pension Liability at June 30, 2021, was 7.3 percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2015, through June 30, 2019. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and nonemployers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2120.

5. Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.3 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.3 percent) or 1-percentage-point higher (8.3 percent) than the current rate:

NOTES TO THE FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

	Discount Rate	School District's proportionate Share of net pension liability
1% decrease	6.3%	\$ 773,591
Current discount rate	7.3%	\$ (1,896,600)
1% increase	8.3%	\$ (4,089,811)

6. 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.

B. Other Benefit Plans

1. Compensated Absences. Vacation and sick leave are recorded when paid. The liability for accumulated unpaid vacation and sick leave benefits has not been accrued for in the financial statements in accordance with the basis of accounting disclosed above. In the final year of employment, the District will buy an employee's unused personal leave days and PTO leave days at a daily rate of one half of the current substitute teacher pay. The value of this potential future liability was \$17,190 as of August 31, 2022.
2. Early Retirement Incentive Plan. The School District has adopted an Early Retirement Incentive Plan. In accordance with the basis of accounting disclosed above, no liability has been accrued in the financial statements. Current year payments totaled \$38,849 which included health insurance premiums and medical expense reimbursements for four early retirees. As of August 31, 2022, the School District had commitments for early retirement payments totaling \$33,720. Obligations for 2022-2023 are projected to be \$33,720.

C. Federal Food Commodities

The School District received \$16,156 worth of Federal Food Commodities for the year ended August 31, 2022.

D. Commitments and Contingencies

1. Unemployment Compensation:

The School is self-insuring its unemployment. No funds have been designated for this purpose.

2. Property Tax Receipts:

A movement towards property tax reduction is present in the political and legal environment in the State of Nebraska. The School District will be subject to a tax levy limit of \$1.05 per hundred dollars of assessed valuation for the 2022-2023 year. In addition, the full impact of current legislation and proposed initiatives regarding spending and revenue limitations cannot be assessed.

3. Federal and State Funding:

Due to uncertainty in the current economic environment, future federal and state program funding may be reduced.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

4. Long-Term Debt:

a. Bonds Payable

On May 6, 2021, the School District issued \$1,250,000 of Series 2021 General Obligation Refunding Bonds for the purpose of paying and redeeming the School District's previously issued and outstanding General Obligation Bonds, Series 2016 with outstanding principal of \$1,215,000 by current refunding. The School District issued \$1,250,000 of the Series 2021 General Obligation Refunding Bonds to purchase direct obligations of the United States government that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of the refunded debt. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the long-term debt schedule listed in these notes. With the refunding, the School District reduced its aggregate debt service payments to maturity by \$17,027 and obtained an economic gain (difference between present value of the debt service payments on the old and new debt) of \$29,219.

The Series 2021 General Obligation Refunding Bonds call for annual principal and semi-annual interest payments with interest rates of .300% to .0850%. The annual debt service requirements are as follows:

Fiscal Year Ending August 31	Principal	Interest	TOTAL
2023	210,000	6,275	216,275
2024	205,000	5,540	210,540
2025	210,000	4,515	214,515
2026	210,000	3,255	213,255
2027	210,000	1,785	211,785
Totals	<u>\$ 1,045,000</u>	<u>\$ 21,370</u>	<u>\$ 1,066,370</u>

b. General Long-Term Debt

Following is a summary of changes recorded in the General Long-Term Debt:

	Balance 09/01/20	Increases	Retirements	Balance 08/31/21	Amounts Due Within One Year
General Obligation Refunding Bonds (Series 2021)	\$ 1,250,000	-	\$ 205,000	\$ 1,045,000	\$ 210,000
Total	<u>\$ 1,250,000</u>	<u>-</u>	<u>\$ 205,000</u>	<u>\$ 1,045,000</u>	<u>\$ 210,000</u>

E. Risk Management

The School District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omission; injuries to employees; and natural disasters. The School District has insurance coverage through participation in the Nebraska Association of School Boards All Lines Interlocal Cooperative Aggregate Pool. The agreement for formation of the NASB ALICAP provides that the pool will be self-sustaining through member premiums and will reinsure through commercial companies for individual losses above their designated retention levels.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E
(Continued)

The pooling agreement allows for the pool to make additional assessments to make the pool self-sustaining. It is not possible to estimate the amount of such additional assessments.

The Nebraska Association of School Boards All Lines Interlocal Cooperative Aggregate Pool has published its own financial report for the year ended August 31, 2022, which can be obtained from NASB ALICAP, 1311 Stockwell, Lincoln NE, 68502.

F. Implications of COVID-19

The COVID-19 pandemic has impacted the School District operationally and economically. Though the District has remained in in-person learning through the 2021-2022 school year, it has set certain exceptions and modifications to meet health department requirements and specific student or staff situations.

The continuation of free lunches to all students through end of school year 2022 has provided significant additional federal resources, which covered the added cost of those programs.

COVID-19 related expenses for the School District for the current year totaling \$552,452 have been or will be reimbursed by Elementary and Secondary School Emergency Relief (ESSER) funds.

The District does not expect any future material financial impact due to the pandemic; however, additional cost will likely be incurred, and remote learning could be necessary at times. ESSER funding will also be used to assist in covering those expenses.

SCHOOL DISTRICT NO. 21
BAYARD, NEBRASKA

EXHIBIT F

GENERAL FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2022

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 984,340	\$ 1,063,123
Receipts:		
Local Sources:		
1100 Property Taxes	3,032,000	2,903,197
1115 Carline Taxes	20,000	16,377
1120 Public Power District Sales Tax	-	2,286
1125 Motor Vehicle Taxes	150,000	169,272
1140 Penalties & Interest on Taxes	-	12,076
1321 Tuition from Other School Districts	-	3,000
1370 Preschool Tuition & Fees	5,000	7,350
1510 Interest	-	114
1911 Fines and Licenses	-	4,030
1925 Categorical Grants - Corporate	-	7,000
1990 Other	20,500	3,671
	<u>3,227,500</u>	<u>3,128,373</u>
County Sources:		
2110 Fines and Licenses	25,000	24,176
2210 ESU Receipts	10,000	20,881
	<u>35,000</u>	<u>45,057</u>
State Sources:		
3110 State Aid	1,985,560	1,985,560
3120 Special Education	150,000	219,260
3125 Special Education Transportation	15,000	8,605
3130 Homestead Exemption	-	53,545
3131 Property Tax Credit	-	188,114
3166 Flex Funding School Age Support Services	-	8,589
3180 Prorate Motor Vehicle	5,000	7,451
3400 State Apportionment	40,000	42,100
3500 State Categorical Programs	71,380	9,653
3512 Distance Education	6,300	5,910
3535 Payment for High Ability Learners	4,000	4,740
3540 Early Childhood	-	71,380
3990 Other State Receipts	-	422
	<u>2,277,240</u>	<u>2,605,329</u>
Federal Sources:		
4212 Title I Comprehensive Support	517,605	305,833
4310 REAP	-	19,981
4505 Title I	-	222,026
4509 Title II, Part A	21,697	43,157
4516 IDEA Preschool Base	-	1,126
4518 IDEA Part B to Age 21	-	74,363
4519 IDEA Enrollment/Poverty	90,499	-
4524 Other Federal Non-Categorical	-	1,812
4530 Other Federal Categorical Receipts	500,000	3,000
4531 Title IV, Part B 21st Century	50,000	50,000
4708 Medicaid in Public Schools	10,000	8,642
4709 Medicaid Administrative Activities	10,000	11,720
4997 ESSER II	850,000	101,425
4998 ESSER III	-	115,222
4967 Title IV, SSAFE	25,000	-
	<u>2,074,801</u>	<u>958,307</u>
Total Receipts	<u>7,614,541</u>	<u>6,737,066</u>
Total Available Resources	<u>8,598,881</u>	<u>7,800,189</u>

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

SCHOOL DISTRICT NO. 21
BAYARD, NEBRASKA

EXHIBIT F
(Cont.)

GENERAL FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2022

	Budget (Original and Final)	Actual
Disbursements:		
Operational Disbursements:		
1100 Instruction	\$ 2,998,881	\$ 2,947,671
1200 Special Education	625,000	555,771
1300 Summer School	25,000	22,153
2100 Support Services - Students	230,000	237,474
2200 Support Services - Instruction	115,000	94,453
2310 Board of Education	160,000	155,007
2320 Executive Administrative Services	180,000	173,894
2330 District Legal Services	25,000	9,412
2400 Office of Principal	360,000	323,979
2510 Central Services	250,000	246,711
2600 Operation & Maintenance of Plant	675,000	604,710
2650 Vehicle Acquisition & Maintenance	350,000	-
2710 Student Transportation	200,000	218,246
2712 Special Education Transportation	25,000	6,046
2900 Other Support Services	100,000	110,785
3300 Community Services	5,000	355
3400 Categorical Grants from Corporations	-	-
3500 State Programs	125,000	120,514
6000 Federal Programs	1,450,000	718,515
Total Disbursements	7,898,881	6,545,696
Other Financing Uses:		
8000 Transfers	300,000	160,000
Total Disbursements and Transfers	8,198,881	6,705,696
FUND BALANCE, End of Year	\$ 400,000	\$ 1,094,493

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

SCHOOL DISTRICT NO. 21
BAYARD, NEBRASKA

EXHIBIT G

EMPLOYEE BENEFIT FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2022

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 134,717	\$ 174,439
Receipts:		
1510 Interest	-	179
Total Available Resources	<u>134,717</u>	<u>174,618</u>
Disbursements:		
2900 Employee Benefits	134,717	-
2900 Retirement Incentive Plan Payments	30,000	38,849
2900 Other Expenses	-	15
Total Disbursements	<u>164,717</u>	<u>38,864</u>
Other Financing Sources:		
5200 Transfers In - General Fund Support	30,000	10,000
5690 Other Non-Revenue Receipts	-	7,065
	<u>30,000</u>	<u>17,065</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 152,819</u>

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

SCHOOL DISTRICT NO. 21
BAYARD, NEBRASKA

EXHIBIT H

SCHOOL NUTRITION FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2022

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 68,001	\$ 85,803
Receipts:		
1510 Interest	-	49
1611 Lunchroom Sales	-	17,954
1990 Other Local Receipts	-	2,977
3150 State Reimbursement	1,500	-
4210 Federal Reimbursement	215,000	267,846
Total Receipts	<u>216,500</u>	<u>288,826</u>
Total Available Resources	<u>284,501</u>	<u>374,629</u>
Disbursements:		
3100 Salaries	70,000	63,631
3100 Employee Benefits	30,000	34,847
3100 Supplies & Materials	10,000	9,407
3100 Food	244,501	152,418
3100 Capital Outlay	25,000	5,384
3100 Other	5,000	2,707
Total Disbursements	<u>384,501</u>	<u>268,394</u>
Other Financing Sources:		
5200 Transfers In - General Fund Support	<u>100,000</u>	-
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 106,235</u>

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

SCHOOL DISTRICT NO. 21
BAYARD, NEBRASKA

EXHIBIT I

ACTIVITIES FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2022

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 465,029	\$ 498,349
Receipts:		
1510 Interest	-	562
1790 Extracurricular Activities Fees	-	246,183
1990 Other Local Receipts	-	29,003
Total Receipts and Transfers	<u>-</u>	<u>275,748</u>
Total Available Resources	<u>465,029</u>	<u>774,097</u>
Disbursements:		
2900 Miscellaneous Expenditures	<u>575,029</u>	<u>407,474</u>
Total Disbursements	<u>575,029</u>	<u>407,474</u>
Other Financing Sources:		
5200 Transfer from General	<u>110,000</u>	<u>150,000</u>
	<u>110,000</u>	<u>150,000</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 516,623</u>

See Notes to the Required Supplementary Information (RSI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

SCHOOL DISTRICT NO. 21
BAYARD, NEBRASKA

EXHIBIT J

DEPRECIATION FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2022

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 80,340	\$ 82,058
Receipts:		
1510 Interest	-	1,448
Total Available Resources	<u>80,340</u>	<u>83,506</u>
Disbursements:		
2900 Re-Appropriated Funds	180,340	-
2900 Capital Outlay	-	-
Total Disbursements	<u>180,340</u>	<u>-</u>
Other Financing Sources:		
5200 Transfers In - General Fund Support	100,000	-
Total Other Financing Sources:	<u>100,000</u>	<u>-</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 83,506</u>

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

SCHOOL DISTRICT NO. 21
BAYARD, NEBRASKA

EXHIBIT K

SPECIAL BUILDING FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2022

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 317,071	\$ 311,502
Receipts:		
Local Sources:		
1100 Property Taxes	60,000	64,199
1115 Carline Taxes	500	324
1120 Public Power Dist Sales Tax	-	45
1510 Interest	-	101
1990 Other Local Receipts	250,000	-
	<u>310,500</u>	<u>64,669</u>
State Sources:		
3130 Homestead	-	1,060
3131 Property Tax Credit	-	3,744
3180 Pro-rate Motor Vehicle	250	143
	<u>250</u>	<u>4,947</u>
Federal Sources:		
4997 ESSER II	300,000	169,164
	<u>300,000</u>	<u>169,164</u>
Total Receipts	<u>610,750</u>	<u>238,780</u>
Total Available Resources	<u>927,821</u>	<u>550,282</u>
Disbursements:		
4600 Capital Outlay	250,000	-
4700 Building	377,821	72,826
6797 ESSER II	300,000	292,731
Total Disbursements	<u>927,821</u>	<u>365,557</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 184,725</u>

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

SCHOOL DISTRICT NO. 21
BAYARD, NEBRASKA

EXHIBIT L

DEBT SERVICE (BOND) FUND
SUPPLEMENTAL SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED AUGUST 31, 2022

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 175,475	\$ 179,505
Receipts:		
Local Sources:		
1100 Property Taxes	212,368	205,002
1115 Carline Taxes	-	1,147
1510 Interest	-	40
1990 Other	-	-
	<u>212,368</u>	<u>206,189</u>
State Sources:		
3130 Homestead	-	3,750
3131 Property Tax Credit	-	13,176
3132 Personal Property Tax Credit	-	-
3180 Pro-rate Motor Vehicle	-	524
3990 Other State Receipts	-	160
	<u>-</u>	<u>17,610</u>
Total Receipts	<u>212,368</u>	<u>223,799</u>
Total Available Resources	<u>387,843</u>	<u>403,304</u>
Disbursements:		
5000 Principal	205,000	205,000
5000 Interest	7,368	7,369
5000 Other	175,475	240
Total Disbursements	<u>387,843</u>	<u>212,609</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 190,695</u>

See Notes to the Supplementary Information (SI) -
Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual

SCHOOL DISTRICT NO. 21
BAYARD, NEBRASKA

EXHIBIT M

NOTES TO THE SUPPLEMENTARY INFORMATION (SI) –
SUPPLEMENTARY SCHEDULES OF CASH RECEIPTS,
DISBURSEMENTS AND FUND BALANCE -
BUDGET AND ACTUAL

AUGUST 31, 2022

A. Basis of Accounting

The budget is prepared on the same modified cash basis of accounting as applied to the governmental funds in the basic financial statements. Receipts and disbursements are reported when they result from cash transactions.

B. Budget and Budgetary Accounting

The School District is required by state law to adopt annual budgets for the General Fund, Depreciation Fund, Employee Benefit Fund, School Nutrition Fund, Special Building Fund, Bond Fund, Activity Fund, Cooperative Fund and Student Fee Fund. Each budget is presented on the cash basis of accounting, which is consistent with the requirements of the state budget act.

State Statutes of the Nebraska Budget Act provide the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain specific funds are subject to various expenditures and/or tax levy limitations.

The following procedures are followed in establishing the budgetary data reflected in the financial statements:

As of August 1, or shortly thereafter, Administration of the School District prepares a proposed operating budget for the fiscal year commencing the following September 1. The operating budget includes proposed expenditures and the means of financing them.

Public hearings are conducted to obtain taxpayer comments.

If the School District plans to increase their property tax request by more than 2% plus allowable growth, they are required to participate in a Joint Public Hearing. The School District must notify the County Clerk of the need to participate by September 5. The hearing will be held between September 17-28.

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

Total actual expenditures may not legally exceed the total budget of expenditures. Appropriations for expenditures lapse at year-end. Revisions require a public hearing and Board approval.

The property tax request for the prior year shall be the property tax request for the current year for purposes of the levy set by the County Board of Equalization unless the governing body of the school district passes, by a majority vote, a resolution or ordinance setting the tax request at a different amount prior to October 15.

The resolutions shall only be passed after a special hearing called for such purpose is held and after notice is published in a newspaper of general circulation in the area of the school district at least four days prior to the hearing.

NOTES TO THE SUPPLEMENTARY
INFORMATION (SI) –

EXHIBIT M
(Continued)

Any resolution setting a tax request at a different amount than the prior year tax request shall be certified and forwarded to the County Clerk prior to October 15.

C. Student Fee Fund and Cooperative Fund

The School District completed a budget for the Student Fee Fund. The total budget of the expenditures for the Student Fee Fund was \$5,000. The actual expenditures were \$0 and no activity was reported for this fund in the fiscal year.

The School District also completed a budget for the Cooperative Fund. The total budget of the expenditures for the Cooperative Fund was \$100,000. The actual expenditures were \$0 and no activity was reported for this fund in the fiscal year.

SCHOOL DISTRICT NO. 21
BAYARD, NEBRASKA

EXHIBIT N

GENERAL FUND
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2022

	2022	For Comparative Purposes Only 2021
Instruction - Non-Special Education:		
Salaries:		
Teachers/Professional Staff	\$ 1,314,364	\$ 1,344,128
Substitutes	52,503	59,362
Instructional Aides and Assistants	36,310	35,755
Non-Instructional	19,855	6,186
Employee Benefits	593,328	556,579
Purchased Services	64,369	6,181
Distance Learning	24,037	19,522
Supplies and Materials	96,525	72,786
Textbooks	5,035	11,286
Property	12,815	11,165
Other	17,694	22,017
	<u>2,236,835</u>	<u>2,144,967</u>
Instruction - Flex Spending:		
Salaries:		
Instructional Aides and Assistants	13,724	9,953
Employee Benefits	5,033	9,031
	<u>18,757</u>	<u>18,984</u>
Instruction - LEP:		
Salaries:		
Teachers/Professional Staff	20,313	27,066
Employee Benefits	3,597	11,532
	<u>23,910</u>	<u>38,598</u>
Instruction - Poverty:		
Salaries:		
Teachers/Professional Staff	370,620	433,583
Non-Instructional	-	125
Clerical and Paraprofessional Staff	17,133	-
Substitutes	2,500	375
Employee Benefits	167,079	185,373
Purchased Services	92,843	22,038
Supplies and Materials	17,994	12,009
	<u>668,169</u>	<u>653,503</u>
Instruction - Early Childhood:		
Purchased Services	-	1,100
	<u>-</u>	<u>1,100</u>
Total Instruction	<u>2,947,671</u>	<u>2,857,152</u>

SCHOOL DISTRICT NO. 21
BAYARD, NEBRASKA

EXHIBIT N
(Cont.)

GENERAL FUND
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2022

	2022	For Comparative Purposes Only 2021
Instruction - Special Education:		
Salaries:		
Teachers/Professional Staff	\$ 240,076	\$ 246,051
Substitutes	2,875	4,313
Instructional Aides and Assistants	97,917	85,118
Employee Benefits	161,930	138,217
Purchased Services	47,692	48,130
Supplies and Materials	4,746	3,425
Capital Outlay	-	3,555
Other	535	406
	<u>555,771</u>	<u>529,215</u>
Summer School:		
Salaries:		
Teachers/Professional Staff	16,471	16,046
Employee Benefits	5,682	6,271
	<u>22,153</u>	<u>22,317</u>
Support Services - Students:		
Salaries:		
Teachers/Professional Staff	43,920	44,630
Employee Benefits	19,783	19,857
Purchased Services	169,271	140,397
Supplies and Materials	4,500	662
	<u>237,474</u>	<u>205,546</u>
Support Services - Instruction:		
Salaries:		
Teachers/Professional Staff	63,909	72,768
Employee Benefits	19,121	20,352
Purchased Services	1,259	-
Supplies and Materials	9,099	13,476
Capital Outlay	1,065	153
Other	-	5,000
	<u>94,453</u>	<u>111,749</u>
General Administration - Board of Education:		
Purchased Services	22,549	14,401
Liability Insurance	108,993	103,774
Supplies and Materials	15,311	13,494
Other	8,154	5,574
	<u>155,007</u>	<u>137,243</u>
General Administration - Executive Administration Services:		
Salaries:		
Administrative Staff	142,747	142,376
Employee Benefits	26,474	24,776
Purchased Services	2,211	1,440
Supplies and Materials	1,333	2,425
Property	130	-
Other	999	1,070
	<u>173,894</u>	<u>172,087</u>

SCHOOL DISTRICT NO. 21
BAYARD, NEBRASKA

EXHIBIT N
(Cont.)

GENERAL FUND
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2022

	2022	For Comparative Purposes Only 2021
District Legal Services:		
Contracted Legal Services	\$ 9,412	\$ 10,386
Office of Principal:		
Salaries:		
Professional Staff	179,818	227,582
Professional/Non Certified Staff	51,885	50,699
Employee Benefits	86,147	115,754
Purchased Services	1,073	2,140
Supplies and Materials	4,064	1,723
Property	72	-
Other	920	575
	<u>323,979</u>	<u>398,473</u>
Contract Services:		
Salaries:		
Non-Instructional Staff	-	271
Professional Staff	7,800	-
Professional/Non Certified Staff	98,645	92,835
Employee Benefits	80,723	69,738
Purchased Services	42,962	40,862
Supplies and Materials	4,284	7,272
Property	7,800	18,158
Other	4,497	2,297
	<u>246,711</u>	<u>231,433</u>
Operation & Maintenance of Plant:		
Salaries:		
Teachers/Professional Staff	175	1,125
Professional/Non Certified Staff	206,689	205,510
Employee Benefits	114,259	107,858
Purchased Services	68,283	84,911
Supplies and Materials	203,740	218,502
Property	9,011	-
Other	2,553	4,740
	<u>604,710</u>	<u>622,646</u>
Student Transportation:		
Salaries:		
Non-Instructional Staff	-	-
Professional/Non Certified Staff	95,200	65,392
Employee Benefits	36,734	33,401
Purchased Services	7,763	2,147
Mileage to Parents	1,502	1,419
Supplies and Materials	76,964	34,597
Other	83	70
	<u>218,246</u>	<u>137,026</u>

SCHOOL DISTRICT NO. 21
BAYARD, NEBRASKA

EXHIBIT N
(Cont.)

GENERAL FUND
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2022

	2022	For Comparative Purposes Only 2021
Special Education Transportation		
Salaries:		
Non-Instructional	\$ -	\$ 15,278
Employee Benefits	-	2,687
Purchased Services	6,000	103
Supplies and Materials	46	4,356
	<u>6,046</u>	<u>22,424</u>
Other Support Services:		
Salaries:		
Non-Instructional	80,187	15,739
Teachers/Professional Staff	4,333	175
Employee Benefits	26,165	5,429
Purchased Services	100	-
	<u>110,785</u>	<u>21,343</u>
Community Services:		
Supplies	355	261
	<u>355</u>	<u>261</u>
Categorical Grants - Private Interest		
Salaries:		
Instructional Aides and Assistants	-	4,791
Employee Benefits	-	793
Supplies	-	7,688
	<u>-</u>	<u>13,272</u>
State Programs:		
Salaries:		
Teachers/Professional Staff	66,518	67,761
Instructional Aides and Assistants	13,539	12,000
Employee Benefits	20,992	21,316
Purchased Services	2,467	16
Supplies	16,998	14,247
	<u>120,514</u>	<u>115,340</u>
Federal Programs:		
Title I, Part A ESEA/ESSA	124,121	147,797
Title I, Part A, Support for Improvement	164,406	305,834
Title II, Part A ESEA/ESSA Supporting Effective Instruction	-	-
IDEA Preschool (619) base allocation	2,400	1,073
IDEA Enrollment/Poverty	74,363	75,785
Other Federal Non-Categorical	3,526	-
Title IV, Part B 21st Century Community Learning Centers	62,977	63,149
Other Federal Categorical	3,871	-
REAP	23,130	27,865
ESSER I	-	13,682
ESSER II	72,026	45,230
ESSER III	187,695	23,047
	<u>718,515</u>	<u>703,462</u>
Transfers:		
Employee Benefit Fund	10,000	60,000
Depreciation Fund	-	42,000
Activity Fund	150,000	110,000
	<u>160,000</u>	<u>212,000</u>
Total Operational Cash Disbursements	<u>\$ 6,705,696</u>	<u>\$ 6,523,375</u>

SCHOOL DISTRICT NO. 21
BAYARD, NEBRASKA

EXHIBIT O

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2022

<u>Federal Grantor/Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Expenditures</u>
U.S. Department of Education			
Rural Education Achievement Program (REAP) Grants	84.358A	S358A182464	\$ 23,131
Passed through the Nebraska Department of Education Title I, Part A	84.010	13-062-0021-13	288,527
Special Education Cluster (IDEA)			
Special Education - Grants to States (IDEA, Part B)	84.027	13-062-0021-13	75,637
Special Education - Preschool Grants (IDEA, Preschool)	84.173	13-062-0021-13	1,126
Total Special Education Cluster			<u>76,763</u>
21st Century Community Learning Centers	84.287	13-062-0021-13	62,976
*Elementary and Secondary School Emergency Relief (ESSER)	84.425D	13-062-0021-13	364,757
*Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U	13-062-0021-13	187,695
Total Elementary and Secondary School Emergency Relief			<u>552,452</u>
Total U.S. Department of Education			<u>1,003,849</u>
U.S. Department of Agriculture			
Passed through the Nebraska Department of Education Child and Adult Care Food Program	10.558	620021	10,759
Child Nutrition Cluster:			
School Breakfast Program	10.553	620021	77,778
National School Lunch Program	10.555	620021	179,309
Total Child Nutrition Cluster			<u>257,087</u>
Passed through the Nebraska Department of Health and Human Services			
Child Nutrition Cluster-Non-cash Awards:			
National School Lunch Program (Federal Food Commodities)	10.555	620021	16,156
Total U.S. Department of Agriculture			<u>284,002</u>
U.S. Department of Health and Human Services			
Passed through the Nebraska Department of Education Improving Student Health CDC	93.981	13-062-0021-13	3,526
Passed through the Nebraska Department of Health and Human Services-Medicaid Cluster			
Medicaid in Public Schools/Medicaid Administrative Activities	93.778	13-062-0021-13	20,363
Total U.S. Department of Health and Human Services			<u>23,889</u>
Federal Communications Commission			
Emergency Connectivity Fund	32.009		3,871
Total Federal Communications Commission			<u>3,871</u>
Total Expenditures of Federal Awards			<u>\$ 1,315,611</u>

*Major Program

SCHOOL DISTRICT NO. 21
BAYARD, NEBRASKA

EXHIBIT P

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED AUGUST 31, 2022

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of School District No. 21 under programs of the federal government for the year ended August 31, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of School District No. 21, it is not intended to and does not present the financial position, changes in net assets, or cash flows of School District No. 21.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3. Indirect Cost Rate

School District No. 21 has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.



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

To the Board of Education
School District No. 21
Bayard, Nebraska 69334

We have audited, in accordance with the 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 and each major fund of School District No. 21 (the School District), Bayard, Nebraska, as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements and have issued our report thereon dated November 5, 2022. Our report disclosed that, as discussed in Note 1 to the financial statements, the School District prepares its financial statements on the modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School District'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 the School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School District'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 a 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.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-001, that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School District's financial statements are free from 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. 21's Response to Findings

The School District's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The School District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.

A handwritten signature in blue ink that reads "Rauner + Assoc P.C." in a cursive style.

Rauner & Associates, P.C.
Sidney, Nebraska

November 5, 2022



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Education
School District No. 21
Bayard, Nebraska 69334

Report on Compliance for Each Major Federal Program

Opinion of Each Major Federal Program

We have audited School District No. 21 (the School District), Bayard, Nebraska, compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the School District's major federal programs for the year ended August 31, 2022. The School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2022.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the School District's federal programs

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School District's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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



Rauner & Associates, P.C.
Sidney, Nebraska

November 5, 2022

SCHOOL DISTRICT NO. 21
BAYARD, NEBRASKA

EXHIBIT Q

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2022

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal Control over financial reporting:

Material weakness identified: Yes No

Significant deficiency identified: Yes None Reported

Noncompliance material to financial statements noted: Yes No

Federal Awards

Internal control over major programs:

Material weakness identified: Yes No

Significant deficiency identified: Yes None Reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.153(a)? Yes No

Identification of major federal program:

Federal Assistance Listing Number	84.425D	ESSER - CRRSA
Federal Assistance Listing Number	84.425U	ESSER II Cares Act
		ESSER - ARP
		ESSER III

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee: Yes No

SCHOOL DISTRICT NO. 21
BAYARD, NEBRASKA

EXHIBIT Q

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2022

FINANCIAL STATEMENT FINDINGS

2022-001: SIGNIFICANT DEFICIENCY, Segregation of Duties

Condition: Due to the size of the organization and limited personnel, the ability for the entity to segregate duties is limited, however the School District has implemented mitigating controls.

Criteria: Proper internal accounting controls require segregation of duties so that no one individual has access to the accounting records or handles a transaction from inception to completion.

Effect: Intentional or unintentional errors could be made and not be detected within a timely period by the School District's management in the normal course of performing their assigned functions.

Recommendation: A remedy for this situation would be for the School District to hire additional accounting staff to allow for proper internal accounting control and segregation of duties.

Response: At this time, the School District's management believes that the benefit of eliminating this significant deficiency does not outweigh the costs of hiring additional accounting staff to allow for proper segregation of duties.

Section III – Federal Award Findings and Questioned Costs

None

SCHOOL DISTRICT NO. 21
BAYARD, NEBRASKA

EXHIBIT R

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED AUGUST 31, 2022

Financial Statement Findings for the year ended August 31, 2021:

2021-001: Lack of segregation of duties.

Current Status: The prior year audit finding was repeated in the current year.

Federal Award Findings and Questioned Costs for the year ended August 31, 2021:

There were no findings or questioned costs in the prior year audit.



November 5, 2022

To the Board of Education
School District No. 21
Bayard, Nebraska 69334

We have audited the financial statements of the governmental activities and each major fund of School District No. 21 (the School District), Bayard, Nebraska, for the year ended August 31, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 1, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the School District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year. We noted no transactions entered into by the School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the School District's financial statements was:

Management's estimate in preparation of the annual budget filed with the state is based on past financial history and projected receipts and expenditures.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 5, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the School District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the School District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

The following are offered as constructive suggestions to be considered as part of the ongoing process of modifying and improving the School District's policies and procedures:

In the fiscal year ending 2022, total expenditures in the School District's Employee Benefit Fund and the Special Building Fund exceeded total revenues after transfers by \$21,620 and \$126,777, respectively. We recommend that management analyze receipts, disbursements, transfers, and operating efficiency of each of these programs to ensure that the programs are cost effective and financially feasible.

We noted some internal control related matters that should be addressed by the School District: Due to the size of the organization and limited personnel, the ability for the entity to segregate duties is limited and not economically feasible. Further noted was the fact that the School District's accounting staff does not appear to possess the expertise to detect and correct a potential misstatement in the presentation of the financial statements or notes in accordance with accounting principles generally accepted in the United States of America.

Other Matters

We were engaged to report on the individual fund supplemental schedules of cash receipts, disbursements and fund balances – budget and actual, and the general fund supplemental schedules of operational cash disbursements, and the schedule of expenditures, of federal awards, which accompany the financial statements but are not required supplementary information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the modified cash basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

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

Very truly yours,



RAUNER & ASSOCIATES, P.C.
Certified Public Accountants



October 24, 2022

Nebraska Department of Education
Finance Organizational Services
301 Centennial Mall South
PO Box 94987
Lincoln, NE 68509-4987

To Whom It May Concern:

Please accept this Response Letter as required to complete the filing of the audit for the Bayard Public Schools for the 2021-2022 fiscal year.

Item 1: Expenditures Exceeded Revenues in Four Funds

The reduced balances in the Employee Benefit Fund and Special Building Fund were the result of a combination of factors. The Employee Benefit Fund had a payout of Early Retirements that will help position the District in a more favorable financial position in future years. The Special Building Funds were spent for several large COVID-19 mitigation projects where the timing of receipts came in after the close of the fiscal year. There is also a major structural project in that a down payment was made to stabilize the current foundation.

Nebraska Department of Education processing reimbursement claims is a continuing concern, which is exacerbated by the expenditure and reimbursement related to the ESSER II and ESSER III funds. Receipts and disbursements in all funds will be monitored to ensure the continued feasibility of these Funds.

Item 2: Segregation of Duties

Due to the size of our organization, it is not economically feasible for us to hire additional accounting staff to allow for proper segregation of duties. This is not unusual for an entity the size of this district. It is also not economically feasible for the district to hire duly qualified personnel to prepare Generally Accepted Accounting Principle financial statements.

Sincerely,

Rodney Olson

Superintendent

Bayard Public Schools

**2023-2024 and 2024-2025
EMPLOYMENT CONTRACT BETWEEN THE
BAYARD BOARD OF EDUCATION
AND THE
BAYARD EDUCATION ASSOCIATION**

PREAMBLE

THIS CONTRACT is made and entered into the on _____, 2022 by and between the Board of Education of Bayard School District No. 21, Morrill County, Nebraska (hereinafter referred to as the “Board”) and the Bayard Education Association (hereinafter referred to as the “Association”).

GENERAL PURPOSE

The Board and the Association recognize that the development of a quality educational program for the children attending the public schools of Bayard is a joint responsibility, which can best be achieved by agreement that all parties work toward common goals. The Board and the Association enter in this Contract with mutual dedication, recognizing that the experience, creativity, and judgment of all parties are necessary to reach the educational needs of the community.

This Contract is not to be construed as discouraging the Board of Education, the administrators and the teachers from meeting and conferring for the purpose of improving the educational quality or of informally solving problems of the school system as long as solutions do not violate this contract or any rights given to the teacher or Association by law.

NEGOTIATIONS PROCEDURES

The two parties to this Contract believe the following basic procedures are necessary for good faith bargaining to occur:

- A. Each party will name a negotiations team and indicate a spokesperson, such information to be given to the other party prior to the first session.
- B. Either party may request bargaining be opened by contacting the President, or Superintendent or spokesperson of the other party.
- C. Meeting dates and times will be scheduled by mutual consent of the two parties.
- D. Facts, opinions, proposals, and counter-proposals will be freely discussed in good faith during the meetings.
- E. All participants shall treat each other professionally and respectfully during the discussions and shall give due consideration to all proposals.
- F. The final contract shall be in writing and signed by both parties.
- G. By mutual agreement, the Superintendent of Schools will be allowed to attend the negotiating session to act as the recording secretary and provide information to both parties.

RECOGNITION

The Board recognizes the Association as the exclusive and sole collective bargaining representative for all teachers employed by the District. Teacher shall mean all certificated personnel and other professional personnel employed by the district, excluding Administrators.

TEACHER RIGHTS

A. Nothing contained in this Contract shall be construed to deny any teacher those rights provided under Nebraska law or other applicable laws and regulations. Rights granted to teachers herein shall be deemed to be in addition to those provided elsewhere.

B. The Board will not discriminate against any teacher with respect to terms and conditions of employment by reason of membership in the Association and its affiliates, and/or participation in collective negotiations with the Board.

ASSOCIATION RIGHTS

A. Association Use of District Property: Representatives of the Association and its Affiliates shall be allowed to conduct Association business on school property during school hours, providing such business does not cause undue interruption of the school program. The Association shall be allowed the use of the school buildings for meetings. To avoid scheduling conflict, the Association officers will inform the superintendent of all meetings held during regular school hours.

B. The Association shall be allowed the use of school equipment including typewriters, computers, duplicating machines, audio-visual equipment, and standard office equipment, provided that the Board may assess the Association a reasonable fee for expendable supplies consumed during such use. The Association shall be allowed to make reasonable use of the school's communication system, including teachers' mailboxes, Internet, teacher bulletins, etc. Such use shall not cause unnecessary interruption of the education program of the school.

BOARD OF EDUCATION RIGHTS

The Board of Education is recognized as having the right to operate the schools, to hire employees, to develop policy, and to have general supervision and control over employees and students as related to the Bayard Public Schools.

The Board of Education expect from their certified employees, as professional educators, those attributes of competence, dependability, punctuality and teaching excellence generally associated with the teaching profession.

GRIEVANCE PROCEDURE

A. Purpose

The purpose of this grievance procedure is to secure, at the lowest possible level, equitable solutions to employment problems. An underlying principle of the grievance procedure is to ensure fair and equitable treatment to the District's employees. In the event this Grievance Procedure conflicts with any other applicable grievance procedure set forth in Board policy or an employee handbook, this Grievance procedure shall control, except that any Employee may at any time use the District's grievance, complaint, and reporting policies related to discrimination, harassment, and retaliation.

B. Definition

Grievance: Any claim or claims by an employee, a group of employees, or the Association that there has been a violation, misinterpretation, or misapplication of any District policies covering terms and conditions of employment including but not limited to, the terms of this contract.

Grievant: A grievant is the person, persons, or the Association making the complaint. Every member of the bargaining unit shall have the right to present grievances in accordance with these procedures.

Time Limits: The time limits shall consist of all workdays Monday through Friday. The number of days indicated at each level should be considered as a maximum and every effort should be made to expedite the process.

Failure of the appropriate supervisor, administrator, or administrative body to render a decision within the specified time limits shall permit the grievant(s) to appeal the decision to the next step within the specified time limits.

The time limits specified may be extended by mutual agreement.

Representation: A grievant shall have the right to have Association representatives present to represent the grievant at each level of the grievance procedure. When a grievant chooses not to have a representative assist them, the Association, at its discretion, may have representatives present for any meetings, appeals, or any other proceedings relating to a grievance which has been formally presented. Nothing in this procedure shall be construed as limiting the right of any employee to discuss his/her grievance informally with his/her immediate supervisor and having the grievance resolved informally.

Reprisals: No reprisals of any kind shall be taken against any employee who utilizes this grievance procedure.

Withdrawal of Grievance: An employee may withdraw their grievance at any level of the procedure without fear of reprisal from any party. Where the Association feels that the issues involved should be resolved, the Association may assume the grievance at the point discontinued by the individual and proceed through the remainder of the procedure.

Advanced Step Filing: The grievance shall be initially filed at the level where the decision resulting in the grievance was made.

Cooperation of Board and Administration: The Board and the administration shall cooperate with the grievant in his or her investigation of any grievance, and further, shall furnish the grievant such information as is requested for the processing of any grievance.

C. Procedure

Informal Level: The grievant shall first, through informal communications, attempt to resolve the problem with the supervisor or administrator whose decision gave rise to the grievance.

Formal Level: If a grievance remains unresolved after a meeting at the informal level, then the grievance shall be processed through the step by step process as set forth below. The formal grievance shall be presented at the appropriate step in writing. The written grievance shall indicate (a) a description of the grievance; (b) a list of facts giving rise to the grievance, including names of the persons who made decisions giving rise to the grievance and the dates of the facts giving rise to the grievance; (c) all potential witnesses who need to be interviewed related to the grievance; (d) the grievant's desired result; and (e) a description of the efforts the grievant made to resolve the grievance at the informal level. If a grievant wishes to change his or her written grievance, he or she must re-start the step-by-step formal grievance process.

Step 1: The grievant shall present the grievance in writing to the employee's supervisor. A hearing shall be held within five (5) working days after the grievance is presented. Within five (5) working days of the hearing the supervisor shall provide a written answer to the grievance.

Step 2: If not resolved at Step 1, the grievant may appeal the decision to the Superintendent within five (5) working days after the decision rendered in Step 1. The Superintendent shall arrange for a hearing with the grievant within five (5) working days of the Superintendent's receipt of the appeal. Each party shall have the right to call such witnesses as deemed necessary to develop the facts pertinent to the grievance. The superintendent will have five (5) working days from the date of the hearing to provide the grievant and the Association a written decision. If the grievance involves a matter in which could be an issue at a hearing which the Board of Education may be required to conduct under Nebraska law, then the Superintendent's decision on the grievance shall be final and the grievant shall have the right to skip to Step 4. Otherwise, the grievant shall proceed to Step 3.

Step 3: If the grievance is not resolved at Step 2, and an appeal to the Board is allowed, then the grievant may appeal the grievance in writing to the Board president within five (5) working days after the decision rendered in Step 2. Within ten (10) working days from the date the appeal is received, the Board president shall schedule a hearing on the grievance before the Board of Education. The hearing shall be held not later than forty-five (45) days from the Board President's receipt of the appeal. Each party shall have the right to call such witnesses, as it deems necessary to develop facts pertinent to the grievance, provided that the facts and witnesses presented by grievance were set forth in the grievant's written grievance. If the grievant wishes to present additional evidence or witnesses, the Board may require the grievant to restart the grievance procedure allowing administration to resolve the grievance with such additional facts and evidence, or the Board may, in its discretion allow additional evidence or witnesses to be presented at the hearing. The Board shall have ten (10) working days from the date of the hearing to notify, in writing, the grievant and the Association of the Board's decision.

Step 4: If the grievant is not satisfied with the disposition of the grievance in Step 3 (or Step 2 as applicable), the grievant may proceed through the appropriate legal channels.

SALARIES

A. Salary Schedule

The salary of each teacher covered by this contract shall be determined by the salary schedule attached as Appendix A.

B. Initial Placement

Teachers will be placed on the column of their appropriate degree level and hours earned beyond the degree. Teachers with prior teaching experience coming into the system for the first time will be allowed to be placed on the schedule according to this experience. Experience must include years with a degree. If it becomes necessary to deviate from the salary schedule, the deviation must be limited to the current school year and must not be used for the following school term (new contract or not) unless agreed to by the Superintendent and the officers of the BEA.

C. Base Salary (Step 0, BA column)

The base salary shall be \$38,250.00 for the 2023-2024 school term. The base salary shall be \$39,000.00 for the 2024-2025 school term.

D. Horizontal Movement

For purposes of horizontal advancement on the salary schedule, the Board will recognize credit approved by the Superintendent and evidenced by a valid transcript from the institution where credit is earned, as further set forth below. Only one step vertically and horizontally will be granted yearly.

Graduate hours over and above the basic degree will be applied to horizontal column movement as stated the salary schedule. For the purposes of horizontal advancement on the salary schedule, only those graduate hours which have been approved in advance by the superintendent of schools may be utilized. Graduate hours for advancement on the salary schedule shall be from an accredited graduate level institution. Hours which may be approved by the superintendent of schools shall be graduate hours in the area of the teacher's current assignment or hours which have a direct relationship with improvement of the instructional program or additional areas of certification (e.g., school counseling, instructional technology, school administration, and additional endorsements). This gives the teacher the added incentive to further his/her educational background in a way that simultaneously benefits the District. Graduate hours earned to be used for horizontal advancement on the salary schedule must be approved by the superintendent prior to June 1 to be utilized for placement on the salary schedule for the subsequent school term. A written statement for hours approved will be signed by the superintendent and placed in the individual's personnel file and a copy will be given to the individual. Transcripts evidencing satisfactory completion of hours to be used for salary schedule advancement must be on file in the Superintendent's office by September 10. If transcripts are not available by September 10, written documentation from the college will suffice as temporary assurance that the coursework has been completed. The Superintendent will work with graduate schools due to mailing or handling problems. In the event that a teacher fails to so file a transcript as required by this paragraph, such teacher shall not be eligible for salary schedule advancement for such hours, and his or her salary will be adjusted accordingly, including proper adjustments to make up for overpaid amounts. Failure on the part of the teacher to document hours may result in the non-approval of such hours by the superintendent.

E. Vertical Movement

Teachers shall be credited on the proper vertical steps in accordance with their experience in the district plus credited prior teaching experience, as stated in Section B.

F. Advancement in the Absence of a Successor Contract

Each teacher employed by the District will receive vertical and horizontal advancement, if applicable in the event this contract continues for the following school year and no new contract is established in accordance with the provisions of the article DURATION OF CONTRACT.

G. Extra Duty

Where a contractual agreement has been reached between an individual teacher and the district relating to the performance of extra-curricular duties, the salary shall be in accordance with the provisions of the extra duty/extra curricular salary schedule attached as Appendix B.

H. Extended Contracts

Where a contractual agreement has been reached between an individual teacher and the district relating to employment beyond the annual employment period defined in the article TERMS OF EMPLOYMENT, the salary for that extended contract shall be a pro-rata extension of that teacher's daily rate of pay for the annual employment period.

I. Residency Incentive for Teachers in First Year of Employment

The District may provide a one-time residency incentive payment of \$1,500 to teachers in their first year of employment within the district provided that the new teacher lives within the Bayard School District at all times during the full first year of employment. Such payment will be made on or before August 20th of the beginning year of employment. If a teacher moves out of the school district during the first year of employment the employee will be required to repay the \$1,500 to the district. Prior to receiving the incentive payment, the teacher will be required to sign a separate repayment agreement with the District.

INSURANCE

A. Health Insurance

The Board shall provide health insurance equivalent to EHA Blue Cross/Blue Shield health and dental (A/B with 50% C) insurance, Option \$1,900 deductible. The Board shall pay 100% of the monthly premium for single, employee and spouse, employee and children, and family health coverage for each full time teacher. The Board shall pay 100% of the monthly premium for single dental coverage. When both spouses are employees of the District the employee dental insurance premium for the second spouse shall be applied to family dental coverage. For a teacher who is more than .5 FTE, the Board shall pay the percentage of the teacher's insurance premium based on the teacher's percentage of FTE. The Board will not pay the insurance premium for teachers with .5 FTE or less.

The Board will no longer reimburse deductibles for health coverage as set forth in previous contracts. Any deductible incurred on or after to August 1, 2020 will not be reimbursable or qualify for or count toward reimbursement under the previous contract. Any deductible incurred prior to August 1, 2020 will be reimbursable and treated according to the terms of the previous contract, provided that the request for reimbursement is made to the District on or before September 15, 2020. The Board will not make any deductible reimbursements for requests made after September 15, 2020, regardless of when the deductible was incurred.

B. Complete Annual Coverage

For each teacher who remains in the employ of the Board for the full school year, the Board shall make payment of insurance premiums to provide insurance coverage for the full twelve (12) month period.

C. 125 Plan

Each teacher covered by this agreement shall have the option of participating in a 125 Flexible Benefit Plan. The administration and participation costs of this benefit shall be paid for by the Board/District. This fund shall be administered according to state law.

D. Long Term Disability (LTD)

Professional staff of the Bayard Public School District shall be provided a LTD plan. Certified staff shall purchase long-term disability income protection insurance through a carrier selected by the district. The district shall deduct the insurance premium for each staff member from their monthly salary. The district will add the annual cost of the premium to the staff member's yearly salary.

TERMS OF EMPLOYMENT

A. Teacher's Contract

Upon initial employment, District shall issue a written teaching contract to the employees not inconsistent with this Agreement.

B. Duty Free Lunch

As stated in the Nebraska State Statute 79-8,107, each teacher will have a 30-minute duty free lunch during the normal workday.

C. Annual Employment Period

The annual employment period for each teacher shall be 185 contract days including days with students in attendance.

LEAVES

A. Paid Time Off ("PTO")

At the beginning of the first year of employment, teachers will receive 12 PTO leave days. At the beginning of each school year thereafter during the term of this Agreement, a teacher will receive the number of PTO leave days which brings the sum of the employee's total accrued and unused personal leave days plus the teacher's accrued and unused PTO leave days to 12 total days

Teachers shall be entitled to keep all of their unused sick leave. At the beginning of each school year during the term of this Agreement, a teacher will receive the number of sick leave days equal to the number of days by which the PTO received by the teacher that year is less than 12. Sick leave may only be used for personal illness or accident, illness or accident to a family member, or bereavement. A teacher may not use sick leave at any time he or she has accrued and unused PTO or personal leave. Teachers will not be paid for accrued sick leave at separation of employment from the District.

The terms of the preceding paragraphs are shown in the following examples:

Example 1: Teacher A has 5 accrued, unused sick leave days at the end of the 2011-2012 school year. At the beginning of the 2012-2013 school year, Teacher A will receive 12 PTO days. Therefore, at the beginning of the 2012-2013 school year, Teacher A will have 5 sick days, and 12 PTO days. In the 2012-2013 school year, Teacher A uses 12 PTO days and 1 sick day. Therefore at the end of the 2012-2013 school year, Teacher A has 4 sick days, and 0 PTO days. At the beginning of the 2013-2014 school year Teacher A will receive 12 PTO days and 0 sick days, making Teacher A's total leave to be 4 sick days, and 12 PTO days.

Example 2: Teacher B has 10 accrued, unused sick leave days at the end of the 2011-2012 school year. At the beginning of the 2012-2013 school year, Teacher B will receive 12 PTO days. Therefore, at the beginning of the 2012-2013 school year, Teacher B will have 10 sick days, and 12 PTO days. In the 2012-2013 school year, Teacher B uses 2 PTO days. Therefore at the end of the 2012-2013 school year, Teacher B has 10 sick days, and 10 PTO days. At the beginning of the 2013-2014 school year Teacher B will receive 2 PTO days and 10 sick days, making Teacher B's total leave to be 20 sick days, and 12 PTO days.

PTO leave may be used for any purpose, provided that the teacher's principal has given prior permission for the teacher to take the PTO leave. Except for in the case of an emergency or sickness, the teacher shall request permission to take PTO leave from the teacher's principal at least five days prior to taking PTO leave. In the event of an emergency or sickness, the teacher shall request PTO leave as soon as possible. Requests must be made in writing. Except for in the case of an emergency or sickness, no PTO or leave will be granted for the first day of school, the last day of school, the last school day before a vacation or the first day after a vacation. No more than 10% of the faculty may use their PTO leave at the same time.

A teacher will not be required to use PTO leave days to attend conferences, seminars, or workshops or to perform other duties requiring the teacher's absence as long as the Superintendent directed the teacher to attend such conference, seminar, or workshop or perform such duties.

At the end of a teacher's last year of employment, the District will buy the teacher's accrued, unused PTO leave days at a daily rate of one half of the then current substitute teacher pay.

B. Sick Leave Bank

During the school year, each certified and non-certified employee may participate in the sick leave bank if he/she desires to do so and agrees to donate one PTO day per year. If a participating employee has exhausted his/her accumulated sick leave days the following process will occur:

Before the end of the school year, a written request to use the bank will be submitted to the Superintendent. The request will state the purpose and the number of days requested. The Superintendent and the Association officers will review each individual request which shall be submitted on a form mutually agreed upon by the Superintendent and Association. By mutual agreement of the Superintendent and the Association officers, individual requests for days will be granted or rejected.

The sick bank committee (Superintendent and Association officers) is authorized to establish guidelines and limitations to the use of the sick bank, provided that such limitations are approved by the Superintendent of Schools. The Bayard Education Association shall indemnify the Board for any costs and expenses, including attorney's fees, incurred by the District relating to claims, demands, and causes of action against the District in connection with the sick bank. Rules for use of the sick bank shall include a provision stating that no employee who is eligible for or receiving long

term disability benefits may receive days from the sick bank. Contributing employees will sustain the sick bank. The Board of Education will not add days to the sick bank in the future.

C. Contingency

Teachers will be granted one (1) day of Contingency Leave each year. The Contingency Leave will only be granted under the following guidelines:

- a. The superintendent will grant contingency leave if steps 2 through 6 have been met.
- b. The faculty member must give the reason for the request.
- c. The request must be in writing.
- d. Leave will only be granted for conditions that can not be handled on weekends, before school or after school. (Contingency – unforeseen occurrence)
- e. Leave will not be granted the last day prior to a vacation or the first day after a vacation.
- f. Unused leave can not be carried over into the next school year.

D. Bereavement leave:

An employee may take up to 2 days of paid bereavement leave per year. Additional days may be granted at the discretion of the Superintendent. Paid bereavement leave may be used in the case of the death of the employee's:

- a. child (biological, adopted, foster child, stepchild, legal ward, child of an employee standing in place of a parent);
- b. spouse/registered domestic partner;
- c. parent (including step-parent, guardian, or mother/father-in-law);
- d. grandparent or great-grandparent;
- e. spouse's grandparent or great-grandparent;
- f. sibling (including a half, adopted, step-sibling, or brother/sister-in-law);
- g. son/daughter-in-law,
- h. grandchild;
- i. aunt, uncle, niece, nephew;
- j. the employee's spouse's aunt, uncle, niece, nephew.

MISCELLANEOUS PROVISIONS

A. Board Policy

This Contract constitutes Board policy for the term of said Contract, and the Board shall carry out the commitments contained herein and give them full force and effect as Board policy. The Board shall provide the Association and all of the teachers with copies of all Board policies through online publication of those policies.

B. Compliance Between Individual Contract and Master Contract

Any individual contract between the Board and an individual teacher shall be subject to and consistent with the terms and conditions of this Contract. If an individual contract contains any language inconsistent with the Master Contract, the Master Contract, during its duration, shall be controlling.

C. Severability

If any part of this Contract or any application of the Contract to any employee or group of employees shall be found contrary to law, then such provisions or applications shall not be deemed valid and subsisting except to the extent permitted by law, but all other provisions or applications shall continue in full force and effect.

D. Personnel File

Any teacher shall have the right, upon request, to review the contents of his/her personnel file(s) and to receive copies of any documents contained in the file. No material related to a teacher's conduct, service, character, performance or personality shall be placed in the teacher's personnel file unless the teacher has been provided a copy of such material and has had the prior opportunity to review the material. The teacher shall acknowledge that he/she had the opportunity to review such material by signing the copy of the document. It will be the express understanding that the signature in no way indicates agreement with the contents of the document. The teacher has the right to attach a written explanation to the document. The Board or the administration shall not establish any separate personnel file(s) that are not available for the teacher's inspection.

E. Coaches and Activities Sponsors Attendance at Clinics

Coaches and sponsors of activities listed in the Extra Duty Salary Schedule may be reimbursed for their reasonable expenses for attending clinics. To be eligible for reimbursement a coach or sponsor must receive approval from the Superintendent prior to attending the clinic and make a presentation to the Board of Education regarding the content of the clinic and the coach's or sponsor's plans for implementing improvements to the respective activity. Reimbursement will be limited to \$500 per year per activity (not position), regardless of the number of coaches or sponsors that attend clinics for a particular activity in a given year.

F. Additional Teaching Assignments

The Superintendent of Schools may, at his or her sole discretion, pay a teacher for additional teaching assignments (e.g. night school, or zero hour). To be eligible for such pay, a teacher must obtain written approval from the Superintendent prior to performing the work.

G. Dual Credit Courses

The amount of any payments received by the School District from a post-secondary institution, due to a teacher teaching a dual credit course (for both the School District and the post-secondary institution) shall be added to that teacher's compensation within 60 days after receipt of the payment by the District, subject to state and federal withholding required by law, including without limitation retirement contributions, FICA, FUTA, Medicare, and state or federal unemployment contributions.

H. Career Certification Incentive

The sponsoring teacher of an approved career certification program shall earn a bonus of \$200.00 per student who earns a career certification through such approved career certification program (the "Certification Incentive Payment"). "Approved career certification program" shall mean a career certification program which has been approved by the Board. The sponsoring teacher is responsible for providing to the Superintendent all information necessary to confirm that Certification Incentive Payment has been earned (i.e. documentation regarding each career certification earned). A Certification Incentive Payment shall be made to the teacher within 60 days after confirmation by the Superintendent that such Certification Incentive Payment has been earned by the teacher.

I. AQUESTT Incentive

Eligible teachers may receive a bonus, as set forth below, based on the District's AQUESTT rating by the Nebraska Department of Education. For a school year which the District is rated "great" under AQUESTT, each eligible teacher shall be paid a \$500.00 bonus. For a school year which the District is rated "excellent" under AQUESTT, each eligible teacher shall receive a \$1,000.00 bonus. Such bonuses, as applicable, shall be paid within 60 days after the District receives notification of the District's AQUESTT rating. An "eligible teacher" shall mean a teacher who (1) was employed as a teacher at the District during the school year for which the "great" or "excellent" rating was given resulting in the bonus and (2) remains employed by the District at the time the District receives notification of the "great" or "excellent" rating resulting in the bonus.

DURATION OF CONTRACT

This contract, and the terms and conditions contained herein, shall be effective for the 2023-2024 and 2024-2025 contract years. If executed after the commencement of such year, the terms shall be applied retroactively to the first day of the contract year. The terms of this Contract shall continue in effect until a separate contract for the next contract term is executed.

BAYARD SCHOOL DISTRICT NO. 21
BOARD OF EDUCATION

BY _____
Its President

BY _____
Its Chief Negotiator

BAYARD EDUCATION ASSOCIATION

BY _____
Its President

BY _____
Its Chief Negotiator

APPENDIX A

SALARY SCHEDULE

Step	BA	BA+9	BA+18	BA+27	BA+36	MA	MA+9	MA+18
0	1.000	1.045	1.090	1.135	1.180	1.225	1.270	1.315
1	1.045	1.090	1.135	1.180	1.225	1.270	1.315	1.360
2	1.090	1.135	1.180	1.225	1.270	1.315	1.360	1.405
3	1.135	1.180	1.225	1.270	1.315	1.360	1.405	1.450
4	1.180	1.225	1.270	1.315	1.360	1.405	1.450	1.495
5	1.225	1.270	1.315	1.360	1.405	1.450	1.495	1.540
6		1.315	1.360	1.405	1.450	1.495	1.540	1.585
7		1.360	1.405	1.450	1.495	1.540	1.585	1.630
8			1.450	1.495	1.540	1.585	1.630	1.675
9			1.495	1.540	1.585	1.630	1.675	1.720
10				1.585	1.630	1.675	1.720	1.765
11				1.630	1.675	1.720	1.765	1.810
12					1.720	1.765	1.810	1.855
13					1.765	1.810	1.855	1.900
14						1.855	1.900	1.945
15						1.900	1.945	1.990
16							1.990	2.035
17								2.08

APPENDIX B:

2023-2024
EXTRA DUTY SALARY SCHEDULE

<u>POSITION</u>	<u>PERCENT OF BASE</u>	<u>EXPERIENCE</u>	<u>(1.04%)</u>
		0	38250
Head Boys Basketball	10	1	39780
Head Football	10	2	41371
Head Boys Golf	10	3	43026
Head Boys Track	10	4	44747
Head Wrestling	10	5	46537
Head Girls Basketball	10	6	48398
Head Girls Golf	10	7	50334
Head Girls Track	10	8	52348
Head Girls Volleyball	10		
Head Softball	10	9	54442
Head Cross Country	10	10	56619
Head Newspaper	10	11	58884
Head Speech - Debate	10	12	61239
FFA Advisor	10	13	63689
Band	9	14	66237
Vocal	9	15	68886
One Act Plays	8		
Student Council (Jr./Sr. High)	6		
Assistant Boys Basketball	6		
Assistant Football	6		
Assistant Boys Track	6		
Assistant Wrestling	6		
Assistant Girls Basketball	6		
Assistant Girls Track	6		
Assistant Girls Volleyball	6		
Assistant Softball	6		
Assistant Speech	6		
Head 7-8 Boys Basketball	5	7 th Grade	\$ 50
Head 7-8 Football	5	8 th Grade	\$ 50
Head 7-8 Boys Track	5	9 th Grade	\$ 75
Head 7-8 Girls Basketball	5	10 th Grade	\$100
Head 7-8 Girls Track	5	11 th Grade	\$175
Head 7-8 Volleyball	5	12 th Grade	\$175
Head 7-8 Wrestling	5		
Assistant 7-8 Football	5		
Assistant 7-8 Volleyball	5		
Assistant 7-8 Basketball	5		
Elementary "DI"	5		
Secondary "DI"	5		
Webpage Coordinator	5		
School Improvement Coordinator	5		
HOSA (Health Occupations Students of America) Sponsor	5		
Educators Rising Sponsor	5		
SkillsUSA Sponsor	5		
Annual	4		
High Ability Learner (HAL) Coordinator	4		
Secondary LEAD Team (Jr./Sr. High)	4		
Elementary Leader in Me	4		
Home Work Club	3		
Elementary Home Work Club	3		
Student Council (Elementary)	2		
Honor Society Advisor	2		
Quiz Bowl	2		

SPONSORS

7 th Grade	\$ 50
8 th Grade	\$ 50
9 th Grade	\$ 75
10 th Grade	\$100
11 th Grade	\$175
12 th Grade	\$175

Extra Duties Not Specified: Up to \$25.00 per hour at sole discretion of Superintendent of Schools.

Provisions for allowing experience on schedule:

1. Assistant coaches will receive no outside system coaching experience ($\frac{1}{2}$ Bayard experience allowed).
2. Head coaches allowed $\frac{1}{2}$ experience at Bayard and outside Bayard.
3. Assistant Coaches from Bayard promoted to Head Coach at Bayard will receive $\frac{1}{4}$ of their Assistant Coaching experience at Bayard on the Head Coach schedule.

Coaching experience applies only to a specific sport. Which means volleyball coaching experience does not apply as experience for coaching football.

2024-2025
EXTRA DUTY SALARY SCHEDULE

<u>POSITION</u>	<u>PERCENT OF BASE</u>	<u>EXPERIENCE</u>	<u>(1.04%)</u>
		0	39000
Head Boys Basketball	10	1	40560
Head Football	10	2	42182
Head Boys Golf	10	3	43870
Head Boys Track	10	4	45624
Head Wrestling	10	5	47449
Head Girls Basketball	10	6	49347
Head Girls Golf	10	7	51321
Head Girls Track	10	8	53374
Head Girls Volleyball	10		
Head Softball	10	9	55509
Head Cross Country	10	10	57730
Head Newspaper	10	11	60039
Head Speech - Debate	10	12	62440
FFA Advisor	10	13	64938
Band	9	14	67535
Vocal	9	15	70237
One Act Plays	8		
Student Council (Jr./Sr. High)	6		
Assistant Boys Basketball	6		
Assistant Football	6		
Assistant Boys Track	6		
Assistant Wrestling	6		
Assistant Girls Basketball	6		
Assistant Girls Track	6		
Assistant Girls Volleyball	6		
Assistant Softball	6		
Assistant Speech	6		
Head 7-8 Boys Basketball	5	7 th Grade	\$ 50
Head 7-8 Football	5	8 th Grade	\$ 50
Head 7-8 Boys Track	5	9 th Grade	\$ 75
Head 7-8 Girls Basketball	5	10 th Grade	\$100
Head 7-8 Girls Track	5	11 th Grade	\$175
Head 7-8 Volleyball	5	12 th Grade	\$175
Head 7-8 Wrestling	5		
Assistant 7-8 Football	5		
Assistant 7-8 Volleyball	5		
Assistant 7-8 Basketball	5		
Elementary "DI"	5		
Secondary "DI"	5		
Webpage Coordinator	5		
School Improvement Coordinator	5		
HOSA (Health Occupations Students of America) Sponsor	5		
Educators Rising Sponsor	5		
SkillsUSA Sponsor	5		
Annual	4		
High Ability Learner (HAL) Coordinator	4		
Secondary LEAD Team (Jr./Sr. High)	4		
Elementary Leader in Me	4		
Home Work Club	3		
Elementary Home Work Club	3		
Student Council (Elementary)	2		
Honor Society Advisor	2		
Quiz Bowl	2		

SPONSORS

Extra Duties Not Specified: Up to \$25.00 per hour at sole discretion of Superintendent of Schools.

Provisions for allowing experience on schedule:

1. Assistant coaches will receive no outside system coaching experience (½ Bayard experience allowed).
4. Head coaches allowed ½ experience at Bayard and outside Bayard.
5. Assistant Coaches from Bayard promoted to Head Coach at Bayard will receive ¼ of their Assistant Coaching experience at Bayard on the Head Coach schedule.

Coaching experience applies only to a specific sport. Which means volleyball coaching experience does not apply as experience for coaching football.

20/20 Technologies LLC
 SPIN # 143044016 202 East 10th Street
 MCCOOK, NE 69001 US
 (308) 345-4946
 billing@2020techs.com
 http://2020techs.com/



Proposal

ADDRESS

Bayard Public School District
 726 4th Avenue
 Bayard, Morrill, NE 69334

PROPOSAL # 1876

DATE 06/03/2022

ACTIVITY	QTY	RATE	AMOUNT
FAN-X3U (w/o PS) X3U (w/o PS) Entry level phone (Specific for ITSP) 2.8"(240x320) Color Display 6 SIP Lines (3 Line Keys) IPV4 & IPV6, POE & Gigabit Ethernet, G.722 * Opus, without PSU	70	68.00	4,760.00
FAN-V67 (w/o PS) Fanvil V67 Android Video Phone (w/o PS) Smart Android Video Phone Android 9.0 OS 7" 1024*600 adjustable color touch screen Integrated camera, H.264, 1080p 20 SIP Lines 112 one-touch DSS keys Dual gigabit, PoE, IPv4&IPv6 Built-in BT and WiFi 10-party conference call 3-party video conference call"	5	324.00	1,620.00
pat-SN4114/JO/EUI Patton SN4114/JO/EUI	2	375.00	750.00
SNO-PA1 For Speaker integration	2	159.00	318.00
Installation Installation, training and configuration	1	3,500.00	3,500.00

Estimate for phones for the Elementary and High School.

TOTAL

\$10,948.00

Thank you for this opportunity!
 We greatly appreciate it.

Accepted By

Accepted Date

20/20 Technologies LLC
SPIN # 143044016 202 East 10th Street
MCCOOK, NE 69001 US
(308) 345-4946
billing@2020techs.com
http://2020techs.com/



Proposal

ADDRESS

Bayard Public School District
726 4th Avenue
Bayard, Morrill, NE 69334

PROPOSAL # 1877

DATE 06/03/2022

ACTIVITY	QTY	RATE	AMOUNT
YEA-SIP-T33G Yealink SIP T33G Entry-Level IP Phone	70	89.00	6,230.00
Yealink T48U	5	275.00	1,375.00
SNO-PA1	2	139.00	278.00
pat-SN4114/JO/EUI Patton SN4114/JO/EUI	2	375.00	750.00
Installation Installation	1	3,500.00	3,500.00

Estimate for phones for the Elementary & High School .

TOTAL

\$12,133.00

Thank you for this opportunity!
We greatly appreciate it.

Accepted By

Accepted Date

7000 Series – Special Education

POLICY NO. 7000 - Implementation and Interpretation of Special Education Policies

Bayard Public Schools adopts these special education policies with the intent that such place and maintain the District in compliance with all applicable laws affecting special education services and programs. Employees and contractors of the District are expected to comply with these policies and regulations in all respects.

The District will abide by all state and federal laws and regulations relating to special education and its special education policies and regulations are to be interpreted to be in compliance with federal and state law and regulations. In the event of changes in law or regulations, the school administration shall be authorized to implement modifications of practice to comply with such changes (whether the changes impose more or less stringent procedural or substantive requirements) until such time as amended policies or regulations are adopted by the Board of Education.

References hereinafter in the policies to “the School District” or “the District” shall mean Bayard Public Schools.

Date of Adoption: April 14, 2009

Reviewed: August 10, 2020, December 14, 2020

POLICY NO. 7001 - Free Appropriate Public Education

The District ensures that a free appropriate public education is available to all children with disabilities from birth through the school year in which the student reaches 21 years of age, including children who have been suspended or expelled from school. The Administration shall implement and adhere to the procedural timelines necessary to provide a free appropriate public education to children with disabilities, according to law.

Legal Reference: 34 CFR 300.17

Adopted: April 14, 2009

Reviewed: August 10, 2020, December 14, 2020

Revised: October 12, 2020

POLICY NO. 7002 - Full Educational Opportunity Goal

The District has a goal of providing full educational opportunity for all children with disabilities birth through the school year when the student reaches ages 21 consistent with the state's Full Educational Opportunity Goal.

Legal Reference: 34 CFR 300.109

Adopted: April 14, 2009

Reviewed: August 10, 2020, December 14, 2020

Revised:

POLICY NO. 7003 - Childfind

All children with disabilities residing in the District, including children with disabilities who are homeless children, wards of the state, or attending non-public schools, regardless of the severity of their disabilities, and who are in need of special education and related services, will be identified, located and evaluated and a practical method shall be developed and implemented by the administration to determine which children with disabilities are currently receiving needed special education and related services. These requirements apply to highly mobile children including migrant children and children suspected of having a disability and in need of special education, even though advancing from grade to grade.

Legal Reference: 34 CFR 300.109

Adopted: April 14, 2009

Reviewed: August 10, 2020, December 14, 2020

Revised: October 12, 2020

POLICY NO. 7004 - Identification, Evaluation and Verification

The District ensures that children with disabilities are evaluated in accordance with 92 NAC 51-006.

Procedures to ensure that testing and evaluation materials and procedures utilized for the purposes of evaluation and placement of children with disabilities will be selected and administered so as not to be racially or culturally discriminatory. Such materials or procedures shall be provided and administered in the child's native language or mode of communication, unless it is clearly not feasible to do so, and no single procedure shall be the sole criterion for determining an appropriate educational program for a child.

Legal Reference: 34 CFR 300.08, 34 CFR 300.304 through 300.311

Adopted: April 14, 2009

Reviewed: August 10, 2020, December 14, 2020

Revised:

POLICY NO. 7005 - Individualized Education Program

The District ensures that an individualized education program (IEP), or an individualized family service plan (IFSP) is developed, reviewed, and revised for each child with a disability in accordance with 92 NAC 51-007.

Legal Reference: 34 CFR 300.320 through 300.328

Adopted: April 14, 2009

Reviewed: August 10, 2020, December 14, 2020

Revised:

POLICY NO. 7006 - Individualized Family Services Plan (IFSP)

The District ensures that an individualized education program (IEP), or an individualized family service plan (IFSP) is developed, reviewed, and revised for each child with a disability in accordance with 92 NAC 51-007.

Legal Reference: 34 CFR 300.320; 34 CFR 300.340(b); 480 NAC 10-100

Adopted: April 14, 2009

Reviewed: August 10, 2020, December 14, 2020

Revised:

POLICY NO. 7007 - Early Intervention Transition

The District ensures that children participating in Early Intervention Services experience a smooth and effective transition to services provided under Part B of the IDEA.

Legal Reference: 34 CFR 303.148

Adopted: April 14, 2009

Reviewed: August 10, 2020, December 14, 2020

Revised:

POLICY NO. 7008 - Participation in Assessments

The District ensures that children with disabilities are included in district-wide assessment programs, with appropriate accommodations, where necessary. As appropriate, the School District develops guidelines for the participation of children with disabilities in alternate assessments for those children who cannot participate in district-wide assessments and develops and conducts those alternate assessments. The District will make available to the Nebraska Department of Education the information necessary to carry out its duties relating to the reporting of children with disabilities participation in assessments.

Legal Reference: 34 CFR 300.160

Adopted: April 14, 2009

Reviewed: August 10, 2020, December 14, 2020

Revised:

POLICY NO. 7009 - Least Restrictive Environment

To the maximum extent appropriate, children with disabilities, including children in public and nonpublic institutions or other care facilities, are educated with children who are not disabled, and special classes, separate schooling, or other removal of children with disabilities from the regular education environment occurs only when the nature or severity of the disability of a child is such that education in regular classes with the use of supplementary aids and services cannot be achieved satisfactorily.

If placement in a public or non-public residential program is necessary to provide special education and related services to a child with a disability, the program including non-medical care and room and board, must be at no cost to the parents of the child.

The District ensures that children with disabilities have available to them the variety of educational programs and services available to non-disabled children, including art, music, industrial arts, consumer and homemaking education and vocational education. For infants and toddlers, services will be provided in the child's natural environments, including home and community settings that are natural or normal for the child's age peers who have no disabilities.

Legal Reference: 34 CFR 300.114
34 CFR 303.18

Adopted: April 14, 2009

Reviewed: August 10, 2020, December 14, 2020

Revised:

POLICY NO. 7010 - Children in Nonpublic Schools

To the extent consistent with the number and location of children with disabilities who are enrolled by their parents in nonpublic elementary and secondary schools, provision is made for the participation of those children in special education and related services in accordance with the requirements contained in 92 NAC 51.

The District's policy relating to childfind activities applies with respect to children with disabilities who are enrolled in nonpublic, including parochial, elementary and secondary schools.

Children with disabilities in nonpublic schools and facilities are provided special education and related services in accordance with an individualized education program, at no cost to their parents, if the child is placed in, or referred to nonpublic schools or facilities by the District as a means of carrying out the requirements of IDEA or any other applicable law requiring the provision of special education and related services to all children with disabilities. Children served by nonpublic schools or facilities as a result of a referral by the District will have all the rights they would have if served by the District.

The District is not required to pay for the cost of education, including special education and related services, of a child with a disability at a nonpublic school or facility if the District made a free appropriate public education available to the child and the parents elected to place the child in such nonpublic school or facility.

If the parents of a child with a child with a disability, who previously received special education and related services under the authority of the District, enroll the child in a nonpublic preschool, elementary or secondary school without the consent of or referral by the District, a court or a hearing officer may require the District to reimburse the parents for the cost of the enrollment if the court or hearing officer finds that the District had not made available a free appropriate public education to the child in a timely manner prior to that enrollment.

The cost of the reimbursement may be reduced or denied if at the most recent IEP team meeting that the parents attended prior to the removal of the child from the District, the parents did not inform the IEP Team that they were rejecting the placement proposed by the District to provide a free appropriate public education to their child, including stating their concerns and their intent to enroll their child in a nonpublic school at public expense; or at least 10 business days (including any holidays that occur on a business day), prior to the removal of the child from the School District, the parents did not give written notice to the District of the information required above. The cost of reimbursement will not be reduced or denied for failure to provide the information required above. The cost of reimbursement will not be reduced or denied for failure to provide the information required if the parent is illiterate and cannot write in English, if compliance with the requirement would likely result in physical or serious emotional harm to the child, if the school prevented the parent from providing the information or if the parents had not

received notice required by 92 NAC 51-009 of the parents responsibility to provide notice to the District.

The reimbursement may also be reduced or denied if prior to the parents removal of the child from the District, the School District informed the parents, through the notice requirements described in 92 NAC 51-009, of its intent to evaluate the child (including a statement of the purpose of the evaluation was that appropriate and reasonable), but the parents did not make the child available for the evaluation.

The reimbursement may also be reduced or denied upon a judicial finding of unreasonableness with respect to actions taken by the parents.

Legal Reference: 34 CFR 300.130 through 300.148

Adopted: April 14, 2009

Reviewed: August 10, 2020, December 14, 2020

Revised:

BAYARD PUBLIC SCHOOLS

DATE:

CATEGORY (Circle One): Curriculum & Instruction, Finances/Budget/Management, Technology, Leadership, Communication, Early Childhood

S.M.A.R.T. GOAL:

	YEAR 1	YEAR 2
Strategy 1 (including who is responsible)		
Strategy 1 Assessment		
Strategy 2 (including who is responsible)		
Strategy 2 Assessment		
Strategy 3 (including who is responsible)		
Strategy 3 Assessment		

BAYARD PUBLIC SCHOOLS

CATEGORY (Circle One): Curriculum & Instruction, Finances/Budget/Management, Technology, Leadership, Communication, Early Childhood

S.M.A.R.T. GOAL:

	YEAR 3	YEAR 4
Strategy 1 (including who is responsible)		
Strategy 1 Assessment		
Strategy 2 (including who is responsible)		
Strategy 2 Assessment		
Strategy 3 (including who is responsible)		
Strategy 3 Assessment		

BAYARD PUBLIC SCHOOLS

CATEGORY (Circle One): Curriculum & Instruction, Finances/Budget/Management, Technology, Leadership, Communication, Early Childhood

S.M.A.R.T. GOAL:

	YEAR 5	YEAR 6
Strategy 1 (including who is responsible)		
Strategy 1 Assessment		
Strategy 2 (including who is responsible)		
Strategy 2 Assessment		

Strategy 3 (including who is responsible)		
Strategy 3 Assessment		

Bayard 11.7.22 Planning Session Day 1

CULTURE

20 Communication

Lead Team Program

Parent Support

Parent Accountability

P/T Conferences

Relationships

Bringing students & staff together

Assembly

Capabilities

Maintain Partnerships (WNCC, ESU13, Other Schools, etc.)

FINANCIAL MANAGEMENT

18 Maintain Programs w/fewer staff

Budget

Classified Staff Pay (pay per hour)

Extra Duty Pay

Extra Duty Assignments

Programming/Curriculum

Tech replacement

Telephone system

TEST SCORES

13 Poverty/Mobility

SPED & high needs students

small class sizes

Maxed out-Option in-No

Declining Enrollment

12 Option out

Parent jobs location

Retention/Recruitment/Teacher Shortage

12 Growing our own staff

Bus drivers/transportation

Student option in

Supervision-paras/subs

Housing

Things Currently In Place

SMART Goals-To be used at 2nd Meeting

S-Is it Specific? **M**-Is it Measurable? **A**-Is it Agreed upon? **R**-Is it Realistic? **T**-Is it Time Bound?

Identification and Writing High Priority Goals

The Goal must designate an action to be taken. It cannot be a plan to plan.

The idea for the goal must identify an identified need and it must be a goal the district can accomplish.

The goal must be clearly stated.

Ex.-The ABC school district will increase its graduation rate.

The goal must be measurable. Select the metrics that point to completion.

Ex.-By June of 2023, the ABC school district will increase its graduation rate to 93%.

SMART Goal Format

By (end date)

Will Bayard School District will (increase/decrease) (outcome data)

To (amount of Increase)

Example:

By June of 2023, Bayard Public School District will increase graduation rate to 93%.

Superintendent Short Form Evaluation

Date: _____

Board Member: _____

Superintendent: _____

Standard	Professional Practice	Highly Effective	Effective	Developing	Ineffective
		Continually exceeds the criteria	Consistently meets the criteria	Partially meets the criteria	Does not meet the criteria
Standard 1 Vision, Culture, and Instructional Leadership	1.1 Consistently promotes effective instructional programs that are clearly focused on student achievement.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	1.2 Reviews the effectiveness of curriculum and instruction and supports teachers in the use of data-informed instructional practices.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Standard 2 Operations, Resource, and Personnel Management	2.1 Guides the process of budget development for Board consideration and action.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	2.2 Implements personnel procedures to hire and retain the best qualified personnel.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Standard 3 Board Governance and Policy	3.1 Enforces and interprets the intent of board policies and advises the Board on the need for new and/or revised policies.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	3.2 Strives to develop a positive working relationship with the Board, communicating with and treating all board members fairly and respectfully.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Standard 4 Communications and Community Relations	4.1 Collaboratively works with staff and community to develop effective partnerships to support the district's goals.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	4.2 Effectively informs the public regarding school activities and student achievement to promote a positive district image.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Standard 5 Ethical Leadership	5.1 Demonstrates ethical and professional behavior.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	5.2 Strives to maintain a caring and professional relationship with staff and respects the diversity of the school community.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Board Member Comments:					

*Superintendent Signature: _____

Date: _____

*Board President Signature: _____

Date: _____

Board report updates:

- 1) At the high school the foundation work is now complete with the outside doors reinstalled. There needs to be some clearing and tile installation.
- 2) Our boilers are in operation but due to the inability of Johnson Control to make the necessary repairs to the high school boiler. Because of circumstances, beyond our control, we were given an extension by the State Boiler Inspector to operate our system through the winter, with repairs to be made in the spring. Johnson Control has agreed to honor the initial contract.
- 3) We received good reports about our parents/fans at the state tournament. Our girls were able to watch a great deal of volleyball throughout the tournament.
- 4) Fall recognition was well attended and we are off to a good start with Jr. High winter sports and high school conditioning in preparation for the start of winter sports.
- 5) The elementary did a very good job with the Veteran's Day program.
- 6) Upcoming events include our hosting of the Western Trails Conference Honor Choir on Monday with One-Act Play conference(s) and district competitions later in the month.
- 7) Our students have also been active in both scholastic and FFA competitions.