

**Board of Education Regular Meeting  
Monday, November 13, 2023 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 13, 2023 at 7:00 PM in the Bayard High School Library located at 726 4<sup>th</sup> 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 4<sup>th</sup> 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 with Members of the Junior Class Regarding Plans for the Junior/Senior Prom
  - VII.B. Presentation with Mrs. Ferguson Regarding Potential Bayard International Club
- 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
    - 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, 2023.
  - IX.C. Discuss, Consider, and Take All Necessary Action to Approval of Becca Smith and Wyatt Fiscus Local Substitute Certificates
- X. Discussion Items
  - X.A. Discussion Regarding Upcoming Nominations for the Volunteer Section of the Mike Cillessen Memorial Board
  - X.B. Discussion Regarding the Upcoming Superintendent Evaluation

- X.C. Review and Discussion of Policies 5096 through 5115 in the 5000 series.
- 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"> <li>* Oath of Office</li> <li>* Board Officer Elections</li> <li>* Designate Depository of the District</li> <li>* Designate Legal Firm for the District</li> <li>* Designate Auditors for the District</li> <li>* Designate Official to Apply for Grants and Testify Before Legislature</li> <li>* Board Code of Ethics</li> <li>* Discuss Board Committees</li> <li>* Approve Policy Manual</li> <li>* Review of Accountability and Disclosure Commission Conflict of Interest Reporting Form</li> <li>* NASB Legislative Issues Conference</li> </ul> | <ul style="list-style-type: none"> <li>* Committee on American Civics Meeting</li> <li>* Policy Committee Meeting</li> <li>* Board Committee Assignments</li> <li>* Review Draft of School Calendar</li> <li>* Curriculum Review and Approve Course Catalog</li> <li>* Approve Negotiated Agreement with BEA</li> <li>* Update on State Standards Requirements</li> <li>* Discuss and Take Action on Compensation of Principals and Directors</li> <li>* NASB President's Retreat</li> <li>* NASB Budget and Finance Workshop</li> <li>* NSBA Advocacy Institute</li> </ul> | <ul style="list-style-type: none"> <li>* Curriculum Committee Meeting</li> <li>* Building Committee Meeting</li> <li>* Approve School Calendar</li> <li>* Adopt Resolution Pertaining to Non-Resident Students</li> <li>* Tour of School Buildings, Facilities, Bus Barn</li> <li>* Review 5 Year Facilities Plan</li> <li>* Consider Curriculum Proposals</li> <li>* Discuss Compensation of Superintendent</li> <li>* NASB Membership Renewal</li> <li>* NAEP State Convention</li> </ul> | <ul style="list-style-type: none"> <li>* Board Workshop</li> <li>* Board Self-Assessment And Board Goals</li> <li>* Approve FFA Trip to National FFA Convention</li> <li>* Review Strategic Plan Progress Report</li> <li>* Take Action on Compensation of Superintendent</li> <li>* NASB Spring Legal Workshop</li> <li>* NRCSA Conference</li> <li>* NSBA Annual Conference and Exposition</li> </ul> | <ul style="list-style-type: none"> <li>* Review Extra-Duty Assignments</li> <li>* Approve Classified Staff Handbook, Preschool Handbook, and Pathfinders Program Handbook</li> <li>* Finalize Plan for District Summer Improvements</li> <li>* Review Pathfinders Program</li> <li>* Distribute Superintendent Evaluation (Long Form)</li> <li>* Attend Graduation Ceremony</li> <li>* Attend Staff Retirement Recognition</li> </ul> | <ul style="list-style-type: none"> <li>* NSAA Related Activities Budget</li> <li>* Approve Activities Handbook for Head Coaches and Sponsors, Student and Parent Activity Handbook, and Student and Parent Handbook</li> <li>* Review State Aid Certification</li> <li>* Transportation Director Report</li> <li>* Evaluate Superintendent (Long Form) and Superintendent Goals</li> <li>* NASB School Law Seminar</li> </ul> |

# Bayard School Board of Education Annual Calendar

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

## **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.

| #  | Name: (Please Print) | Signature: |
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# Tour Price Quote

## WWII and the Western Front

**Prepared For**  
Kimberly Ferguson

**Prepared On**  
October 18, 2023

**Your Tour Number**  
2719862TK

**Your Tour Website**  
[www.ef-tours.com/2719862TK](http://www.ef-tours.com/2719862TK)

**Alternate Tour Choice**

2nd Choice: WWII and the Western Front (11 Days)

### Lowest Price

Price valid for travelers enrolled October 18, 2023 - October 31, 2023\*

**Student**

**\$5,409**

or \$178 / 30 mos

**Adult**

**\$6,349**

or \$209 / 30 mos

**Price Breakdown**

|                                    |         |
|------------------------------------|---------|
| Program Price (includes extension) | \$5,419 |
| Global Travel Protection           | \$190   |
| Early Enrollment Discount          | -\$200  |

\*Adult supplement required for travelers age 20 and older at the time of travel. Change and cancellation fees of up to the total price will apply. Applicable airline baggage fees are not included and can be found at [ef-tours.com/baggage](http://ef-tours.com/baggage). All prices subject to verification by an EF Tour Consultant. Program price validity excludes special discounts. To view EF's Booking Conditions, visit [ef-tours.com/bc](http://ef-tours.com/bc).



### Your travel details

**Total Length**  
14 days

**Departing From**  
Denver (CO)

**Requested Travel Dates**  
Wednesday, May 27, 2026 - Tuesday, June 9, 2026

**Your Departure Date Range**

Earliest  
Sun, May 24
  Requested  
Wed, May 27
  Latest  
Sat, May 30

### Your experience includes

**An All-inclusive Tour**

Round trip airfare, hotels with private baths, regional-style meals, on-tour transportation and sightseeing activities are covered. Discover all of your itinerary details at [www.ef-tours.com/2719862TK](http://www.ef-tours.com/2719862TK).

**Full-time Tour Director**

Your culturally connected Tour Director is with your group 24/7, providing deep local insight while handling all on-tour logistics.

**Expert Local Guides**

Your expert local guides are natural historians, adding cultural insight and global perspective on your sightseeing tours.

**Personalized Learning Support**

Our personalized learning experience engages students before, during and after tour, with the option to create a final, reflective project for academic credit.

**Continuous Support**

Your dedicated EF team helps you every step of the way—from recruiting and enrolling travelers to planning and managing your tour.

**Worldwide Presence**

EF has over 500 schools and offices in more than 50 countries worldwide so wherever you go, we're there too.

**24-hour Emergency Service**

Travelers and their families can count on EF's dedicated emergency service team.

**Peace of Mind Program**

Feel secure knowing your group can change their destination or travel dates due to unforeseen circumstances. Learn more about your flexible options at [ef-tours.com/peaceofmind](http://ef-tours.com/peaceofmind).

### Your Tour Consultant



**Margaret Shepard**  
800-637-8222  
[margaret.shepard@ef.com](mailto:margaret.shepard@ef.com)





# Price details

Price valid until 10/31/2023

**STUDENT**

**\$5,409**  
or \$178/ 30 mos

**ADULT**

**\$6,349**  
or \$209/ 30 mos

26

Program Price

\$5,419

12

Global Travel Protection

\$190

est

Jrn

Early Enrollment Discount

-\$200

For every 6 paying travelers, 1 chaperone travels free.

**YOUR TOUR**

**TEAM & SUPPORT**



Airfare & transportation



Hotels



Regional-style meals



Guided sightseeing



Entrances







GET IN TOUCH

DAY 2

London



Margaret Shepard

GET IN TOUCH

### Requested travel dates

2026

MAY 24

MAY 27 – JUN 9

JUN 12

Earliest departure

Requested dates

Latest return

Depart from Denver (CO)

### Alternate Tour

[WWII and the Western Front \(11 days\)](#)



Price valid until 10/31/2023

STUDENT

**\$5,409**

or \$178/ 30 mos

ADULT

**\$6,349**

or \$209/ 30 mos

YOUR TOUR

TEAM & SUPPORT



GET IN TOUCH

DAY 2 London



Meet your Tour Director at the airport

Take a walking tour of London

Visit the Imperial War Museum

Travel by ferry to Caen

Visit the Caen Memorial

Excursion to the Normandy beaches

[GET IN TOUCH](#)

DAY 2

London



Visit the American Cemetery in Colleville

Visit Pointe du Hoc

Travel via Rouen to Paris

Take a walking tour of Rouen

Visit the Rouen Cathedral

Catch a glimpse of Notre-Dame Cathedral

Walking tour of the Latin Quarter

Enjoy dinner in the Latin Quarter

Take a guided tour of Paris

With your expert local guide you will see:

- Place de la Concorde
- Champs-Élysées
- Arc de Triomphe
- Les Invalides
- Eiffel Tower

Explore on your own or add this in-depth excursion:



## Versailles



Enjoy an excursion to the grand palace of Versailles, where Louis XIV held court in the most lavish style imaginable. On a tour, stroll through the elegantly landscaped gardens, the historic Hall of Mirrors, and the ornately decorated State Apartments. *Note: Versailles is closed on Mondays.*



GET IN TOUCH

DAY 2

London



Travel to Bastogne

Guided sightseeing of Bastogne

Travel to Cologne

Visit the Henri-Chapelle American Cemetery and Memorial

Visit Cologne Cathedral

Take a walking tour of Cologne

Enjoy lunch in Cologne

Travel by train to Berlin

Take a guided tour of Berlin

With your expert local guide you will see:

- Brandenburg Gate
- Kurfürstendamm
- Remains of the Berlin Wall

Explore Berlin on your own

Visit the Topography of Terror Museum

See Checkpoint Charlie

Travel to Nuremberg

[GET IN TOUCH](#)

DAY 2

London



Visit Courtroom 600

Take a walking tour of Nuremberg

Travel via Dachau to Munich

Visit the Dachau Concentration Camp Memorial Site

Take a guided tour of Munich

With your expert local guide you will see:

- Olympic Stadium
- Residenz
- Marienplatz

Take a day trip to Salzburg

Visit the Eagles Nest cable car

Tour the Dokumentation Obersalzberg Center (*November-April*) or the Eagle's Nest with an expert local guide (*May-October*)

Visit the Obersalzberg Documentation Center



## International Club Timeline

November 13, 2023 - Present to the Board

December 11, 2023 - Receive decision from the Board

December 12-18 2023 - Put up posters about upcoming trip meeting

December 18, 2023 - Meet with parents/students about trip

December 19 2023 - Start signing up students

Here are a few more details I was able to get

1. The last possible day to enroll would be February 6, 2026 but I would greatly recommend enrolling ASAP to avoid increased costs and monthly payments.
2. Here is a guide on tipping:

Tips should be given per day per traveler, including Group Leaders and Free Places.

- **\$6-\$8** per traveler per day for the **Tour Director**
- **\$3** per traveler per day for the **bus driver(s)** - see chart below for Europe guidelines!
  - *There are times when your group will have multiple bus drivers for one tour (ex: multi-country itineraries). GLs should present the tip to the appropriate bus driver at the end of their time with him/her before moving on to the next location.*
- **\$2** per traveler per **local guide**

### **STANDARD CANCELLATION**

150 days or more prior to departure: Full refund less the \$95 non-refundable enrollment deposit, all Non-Refundable Fees, and a \$300 cancellation fee.

149 to 110 days prior to departure: Full refund less the \$95 non-refundable enrollment deposit, all Non-Refundable Fees, and a \$500 cancellation fee.

109 to 45 days prior to departure: Full refund less the \$95 non-refundable enrollment deposit, all Non-Refundable Fees, and 50% of the program price.

44 days or less prior to departure: No refund will be issued

## **Board of Education Regular Meeting**

Monday, October 9, 2023 7:00 PM

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

Carolyn Applegate: Present  
Joe Applegate: Present  
Kim Burry: Present  
Randy Eirich: Present  
Bill Ferrero: Present  
Donna Stuart: Present

### **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 Stuart at 07:00p.m. President Stuart 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, Bill Ferrero, Randy Eirich, Joe Applegate, Donna Stuart, Administrators present: Superintendent Olson, Principals Ehler and Rice, and Directors Nesbitt.

#### **I.E. Status of Absent Board Members**

### **II. Approval of Agenda**

**Motion Passed:** Motion to approve the agenda passed with a motion by Kim Burry and a second by Randy Eirich.

Votes: Carolyn Applegate: Yea, Joe Applegate: Yea, Kim Burry: Yea, Randy Eirich: Yea, Bill Ferrero: Yea, Donna Stuart: Yea

### **III. Introduction of Guests**

The guests introduced themselves to the board.

### **IV. Public Comments**

Brandy Nolte addressed the board.

#### **V. Recognition of Student Achievements**

The following Elementary Student Lighthouse Team Members were recognized:

Addison Stall  
Aubrie Miller  
Ava Neilan  
Destinay Zepeda  
Emmalee Leonard  
Grady Smith  
Isaac Dankowski  
Alindy Nesbitt  
Lucas Newhoff  
Marshal Sinks  
Martha Acosta  
Oakley Bridgman  
Samantha Spell  
Tragen Wyckoff-Conde  
Willow Sarnirand

#### **VI. Student Board Representative Report**

Aleah provided her report to the board. Student Activities: The volleyball team is currently sitting second in C-2 and have a 22-0 winning record. They are also the WTC Champions for the second year in a row. The football team is 2-4 right now. Kolby Houchin is first in division D1 Defensive Tackles with a total of 93. The golf season just ended on Monday at districts. Riley Hopkins placed 25th at the Bayard meet and 10th in the WTC meet. Nate Barker placed 4th at Bridgeport and 7th at the Bayard invite. Nate also placed 3rd at the WTC meet and Trenton placed 10th. Kinlee Schmultz place 6th at Bridgeport for JH. Kinlee and Henry both placed 2nd at the WTC meet and Orren placed 10th. Softball finished 4-15 on the season. At sub-districts, they beat Hershey and made it further than last year. Ashley Garza is currently sitting 9th in the nation for stolen bases and second in the state with 43. She is also third in batting average in the state and third for on-base percentage. JH volleyball placed 4th at the Hemingford Tournament and beat Leyton last Monday. The FFA Livestock Senior team made up of Lexi Fiscus, Riley Hopkins, Kali Hopkins and Jessica Kappen, made it to state. Tayten placed first in the Junior Division. Other Pertinent Student Information/Feedback from Students: I have only heard one complaint from students. Some feel that there should be assigned parking spots for high school students. They feel that this can help potentially decrease the amount of cars that get hit in the parking lot. This could also help students learn how to park better and provide extra room for visitors. Teachers would get first pick and then seniors would get to pick their spots, and then it would continue going down the list. Progress on Student Board Representative Initiative: Zach, Dr. Rice, Mr. Nesbitt and I are still in the process of finishing a potential community project and also talking about other potential projects to work on together during the school year.

#### **VII. Board Committee Reports and Recommendations**

The transportation committee meeting met.

#### **VIII. Action Items**

## **VIII.A. Consent Agenda**

**Motion Passed:** Motion to approve the Consent Agenda passed with a motion by Kim Burry and a second by Randy Eirich.

Votes: Carolyn Applegate: Yea, Joe Applegate: Yea, Kim Burry: Yea, Randy Eirich: Yea, Bill Ferrero: Yea, Donna Stuart: Yea

### **VIII.A.1. Minutes of Previous Meeting**

### **VIII.A.2. Bills**

### **VIII.A.3. Board Member Reports**

### **VIII.A.4. Reports and Correspondence Requiring No Action**

#### **VIII.A.4.a. General Reports and Financial Reports**

#### **VIII.A.4.b. Reports for Information Only**

### **VIII.A.5. Adoption of Policies on First Reading**

### **VIII.A.6. Adoption of Policies on Second Reading**

### **VIII.A.7. Approval of Contracts within Policy Guidelines**

## **VIII.B. Discuss, Consider, and Take All Necessary Action in Appointing NASB Delegate Assembly Representative.**

No action taken, just discussion was held.

## **IX. Discussion Items**

### **IX.A. Review Fall District Enrollment Numbers**

The board reviewed the fall district enrollment numbers

### **IX.B. Review SPED and HAL Programs**

Mrs. James presented on the HAL Programs.  
Jessica Broderick presented on the SPED Program.

### **IX.C. Review Statewide Assessment Results**

The principals discussed the statewide assessment results with the board.

### **IX.D. Review and Discussion of Policies 5045 through 5095-B in the 5000 series.**

The board discussed policies 5045-5095-B in the 5000 series.

## **X. Reports**

### **X.A. Principals and District Administrators**

Mrs. Ehler provided her report to the board. Academics: We have been reviewing data from our Fall NWEA and NSCAS testing and creating a plan to meet the needs of all students. Math and Reading have been restructured to have more teachers or paras in the classrooms to assist with small-group instruction. We will be utilizing intervention time, Title teaching small groups, and after school tutoring (grades K-3 funded by the WORDS program) all in addition to the core

teaching. Dibels 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 after school. Pathfinders also use this list during their homework time to help students stay on track. Leadership: Our first Leadership assembly happened last month led by the Student Lighthouse team. 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. Met at Aulick Manufacturing to discuss potential partnerships on September 14. Jake Aulick visited on September 29 to continue the discussion. Beginning discussions with WNCC Early Childhood program about observation hours and possible partnerships. Engagement: Students have begun working on their personal goals. Teachers are also working on their goals and have accountability partners to check in with and make progress. Parent-teacher conferences were a success, we had a great turnout with as many or more parents as we’ve had in two-day conferences in the past. Preschool had its first family night on September 18, where parents were elected to the parent group. They will have several other family gatherings throughout this year and a volunteer project as well. The parent group would like to do a fundraiser for preschool supplies. Community: Grandparents Day was held on September 15 and was a huge success with 100 grandparents attending. 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 5. Fourth-grade students attended Flowerfield, the traditional pioneer schoolhouse experience on September 13. Third Grade traveled to Alliance for Kids Fitness and Nutrition Day on September 19.

Dr. Rice provided her report to the board. Academics: Kristin Kasten will be here on October 13th to help our teachers work on standards alignment. We are a testing site for the ACT on October 28nd. Currently, there are 50 students signed up to test at our site and 47 of them are Bayard students. I have included a couple of snapshots to show the results of the NWEA/NSCAS fall testing. Please remember that students are being tested on what they should know in May 2024. Since we are just finishing the first quarter of the school year, it is normal that many of them are developing. Leadership: I have been invited to sit on the Educator Advisory Board for Franklin Covey to focus on the needs of secondary educators and students. This board shares successes and challenges which in turn guides the creation of curriculum centered around the 7 Habits. Mrs. Ehler and I have been asked to present at the State Principal’s Conference regarding our implementation of the 7 Habits. Engagement: Congratulations to our students who participated in the Manufacturing Contest hosted by Aulick. Congratulations to Kolby Houchin, Joe Hopkins, & Calvin Perry for winning the contest! We had 10 students selected to participate in WTC Honor Choir. The concert will be held at Bridgeport and will be under the direction of Mr. Brad Ronne. We had a good turn out and received many positive comments for ParentTeacher Conferences on Thursday. Community: We had several students help Tonia Verbeck set up for the Fall Market. A meeting was held with Aulick to discuss a partnership with our CTE classes. Current enrollment 7-12 is 156 students and we have 29 SPED students (18.5% of the student population) Since the beginning of school we have had 3 students move to Scottsbluff and 2 move to Iowa.

Mr. Nesbitt provided his report to the board. Academics: We are seeing a significant decrease in our kids in activities on the downlist. They are going to academic intervention and taking care of business before practice. I am looking into Academic All-State criteria for the NSAA to begin

the process. We submitted Nate Barker, Zach Araujo, and Leah Nesbitt into Believers and Achievers in September. We are very proud of all their accomplishments and being nominated for Bayard for this prestigious award. Leadership: We are setting a group of kids up to help with the wall of honor to continue the boards. ❖ 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 activity 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. We are setting a group of kids up to help with the wall of honor to continue the boards. 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 activity 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 2nd. We one our first sub-district game vs Hershey and advanced to the sub-district finals for the first time in program history. Girls golf had their final meet of the season at districts in Ogallala on October 2nd. 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 28th for the 2nd consecutive year. They beat Gordon-Rushville in the championship match. Since that time, they have now improved their record to 22-0 on the year. season. Also, MAC is on October 14th and they have their eye set on winning this conference as well. Football has homecoming Friday and their last regular season game next week. The boys are fighting hard and showing great improvement over the year. They played hard but recently lost a tough one to Hemingford. They have their eyes set on a homecoming win. JH MAC is October 7th in Garden County. We play South Platte in the first round. JH football just had Morrill cancel so we are looking to fill that spot. Then we have Bport to finish out our season. Band participated in CSC band day on October 7th and have been working on the football field to prepare for Old West Marching band day coming up on October 14th. Coach Jenny Posey has started One Acts. She has a good number of kids out again this year. Mr. Mckibbin and Mr. Rafferty had a Manufacturing day that was done Oct 4th and students took 1st place in the event. FFA will be participating in the district Land judging competition on October 11th and hoping we have some qualifier for the State Land judging competition on Scottsbluff on October 19th. FFA also qualified some students at the district livestock judging event on October 5th. Nate Barker placed 3rd at WTC, Trent Carrizales placed 10th also at WTC. Choir set a date and will be working to sing the national anthem for a Nuggets game again this year. I have begun work on setting schedules for next year and ensuring our winter schedules are in order for the next season. Community: Football, XC, and girls' golf had parents' night the next night on September 22nd at the football program. Volleyball had parents' night on September 26th. Softball had a senior night on September 23rd this year to honor their seniors. The cheerleaders invited 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 for 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 line judge, take tickets, and help

us at the school. It is good to see people wanting to be involved in the school.

#### **X.B. Superintendent**

Mr. Olson provided his report to the board. Prior to Sept. 19 we submitted numerous documents to NDE Accreditation for the External Review process that we went through on Sept. 19. For the most part everything went smoothly and there was a request for additional onsite documents which we provided. Mrs. Rafferty aided in answering numerous questions the reviewer has and was able to attached several electronic sources to the link provided by NDE throughout our conservation. Yesterday I submitted the last batch of documents so we are should be finished with the process for the most part. The good news is that overall NDE had very few concerns two of which we will be addressing over the next couple of Board Meeting through changes in policy 6210 concerning multicultural education and writing across the curriculum. We are doing these they just aren't in formal policy. The other item that is difficult for us to comply with is in the area of Social Studies. We don't have adequate staff with broad enough endorsements to safely meet this requirement of 40 credit offerings at the high school level annually. Schools are no longer to do what is call a biennial offering in Math, Science, English, and Social Studies where two classes that are offered on alternate years can be counted as two course offerings every year. In addition to this because of the length of our class periods we have to offer at least 5 yearlong classes or 9 semesters of social studies each year to meet the requirement. If the Social Studies student teacher we will have next semester works out this will be remedied as they will hold a field endorsement in Social Studies endorsement and have indicated a willingness to seek a business endorsement. This would help put us on a solid footing in both the social sciences and business. The Budget error is corrected with NDE, the State Auditor's Office and we have posted the change in levy on our website for the public. This will also be addressed in my report to again provide transparency for the public. This error could have very easily been such that it would have given the perception that we were raising the levy even though there was no change in tax asking or the budget itself. Perception and reality need to be congruent as people tend to often base their decisions first on precepting and support that decision with what they perceive as the reality of a situation. As I had mentioned earlier after I put a budget together I review it with a member of NDE prior to advertising and going through the adoption process to make sure errors don't exist. As a result of what occurred this year I have asked Bobbie to also review it with me to have a third set of eyes review it. Our local auditors were finishing up our 2022-23 Audit this week which will be ready to submit within the next couple of weeks. To date everything appears to be going smooth. Brandi Nolte is an individual from Broadwater who has a soda/sand blasting business and will do a brief presentation for the Board which she hoped to come back later to do a demonstration of the blasting process for the removal of paint, rust, hard water deposits, etc. You can see some of the work she has done at the Morrill County Court House. Her oral presentation should take no more than 5 to 10 minutes Monday which we will try to slip into the public comment section. There are a few things that I would like Jessica Broderick, our Sped. Director from ESU 13, to address about how our transition to the Unit is going. Based on our conservation, Admin. meetings and performance of services I believe they are going quite smooth at this point and we are moving forward with strengthening the Sped department with our current staff including teachers/paras that are in the process of obtaining additional endorsements. Last week several of us met on campus with representatives from both

Aulick Industries and the Morrill County Hospital. The meeting with Aulick is to look at the possibility of developing a partnership similar to the Career Academy model that Scottsbluff Public has with Aulick. The difference is this would be primarily on our campus. There is a second meeting scheduled for this upcoming Monday to meet with Aulick's, Dr. Dick and other pertinent individuals. The meeting with Morrill County Hospital is primarily one looking at how our Community Daycare may be able to partner with the hospital. By being a partner in these conversations with the Hospital and the Community Daycare we are placing ourselves in a good position as it relates to healthcare trainings our students will have access to concerning CNA & Med. Aid certification as well as other trainings. This also puts us in a good spot as Morrill County Hospital employees that live in the Gering or Scottsbluff may choose to drop off their children at our daycare which could open the door for our preschool and possible option enrollment. Yesterday I received an email from Mrs. Reynaga the head administrator at Community Christian. At this point we are looking at the afternoon of the 25th of October. The exact time and location of the meeting should be finalized sometime next week. This too appears to be promising. As was mentioned earlier I met with Mr. Schlothauer, the Supt. at Bridgeport, on Sept. 20th and we have since exchanged conversations. We are looking at our girl enrollment numbers over the next several years to try to determine if our combined enrollment would shove us up into Class B for Softball. If this were the case to move forward would not be in either school's best interest. Bridgeport will also be doing a survey to assess interest and how Softball may effect other fall activities for girls in Bridgeport. We are still open for discussions with Minatare and possibly other schools if it feasible. I will mention in my Board report a circulation fan that has gone out in the main gym. There are two very large rooftop units that provide the cold air circulation and one has gone out. These units are not built so that we can repair them in the traditional sense. They are install and toss units, where things are pressed on and molded and can't be disassembled. They also come from Germany. These items are very pricy as in, approximately \$10,500 installed. I believe we can get by for a couple of months with one unit but don't want to push our luck to far. I don't want to order anything to early as we need to see where we are with our current commitments, revenue and cash flow before making additional commitments. The upside is that we have three funding streams that we can meet this obligation with. We can utilize the Special Building fund, which would be the best for us, the General fund or the Athletic fund. If we take action in Nov. we would not have to make payment until Dec. or possibly Jan. which will dovetail nicely with our anticipated cash flow. It appears that we may finally be getting on top of our leaking roof problems. About the time school started we had a couple of heavy rains that allowed water to get in. We met with the individual that did our flashing work and that appears to have made a significant difference. However, there were several concerns on the actual roof itself. One was a new leak that was coming into the newly roofed wood shop. There was scabbed together work that was located in an area that could only be seen form the adjoining roof if you were in a certain area. To me this appeared to be by design. In addition to this I have concerns as it relates to gutters that had never been replaced, roof slope, possible obstructed drains and ineffective drains that would push water under the roof in the event of heavy rains and the possibility of adding an additional drain in one location. In talking with our Alicap representative I voiced my displeasure with not receiving two documents that I asked for last spring. These were the bills submitted to and paid by Alicap to the contractor that has done our roofing and a recommendation of remedies for fixing our roof. I expressed in Aug. that given the way our roof looks and the poor quality of work I suspected that this very well may be a case of insurance fraud and that either they or we should be reporting this to the

Attorney General's Office. Since the conservation there has been a number of items fixed. The scabbed together portion of our new roof now have new metal that is appropriately jointed, one portion over the high school office was sloped with a thick rubberized roofing material that was heated and tared so it should be locked in place and all the drains were retrofitted with sleeves and caps and prevent water from building up and back flowing under our roof into the buildings. Since then, we have had a couple of heavy rains with minimal seepage in the building. There are still several additional things we should do that are relatively inexpensive to reduce to chance of water penetrating our roof and drainage system. In addition, I spoke with Jeff about the need to flush the drains annually to push out leave or other debris so we don't have water backing up and pooling on the roof. This is especially true for pools that are formed in the winter due to constant expansion and contraction of ice and the roof surface. A couple of weeks back we went through an Alicap Safety Audit and for both schools and everything checked out with just a couple of recommendation. We got good compliments on our storage of item an especially on our wood shop improvements. The HVAC unites for the 5 classrooms and gym in the elementary were finished on Sept. 21st and the high efficiency heat pumps for the library and music rooms are in but will not be wired live until the manufacturer of the hall heating units have been delivered. We were at least a month early on most of the project and should have the final items completed within the next week or two. Parent teacher conferences appeared to have very good attendance in both building. The flow of parents was steady during the entire conference period and teachers have very little if any down time. I will be forwarding an email concerning some positive publicity that we received as part of the partnership we have with our community's early child care program. The entire podcast is under 25 minutes and worth listening to. The specific portion that addresses what is going on in Bayard starts at about 9'30" into to the podcast and lasts about two to three minutes. I recommend that you listen to it entirety or at least our portion and the Gothenburg highlight. As a reminder I believe we are at just over 25 children in our daycare and have capacity for about 30 more.

#### **XI. Set Next Meeting Date**

Next meeting set for November 13, 2023 at 7:00 p.m.

#### **XII. Adjournment**

**Motion Passed:** Motion for adjournment at 8:36 p.m. with a motion by Kim Burry and a second by Bill Ferrero

Votes: : Carolyn Applegate: Yea, Joe Applegate: Yea, Kim Burry: Yea, Randy Eirich: Yea, Bill Ferrero: Yea, Donna Stuart: Yea

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Secretary

**Bayard Public Schools**

**11/13/2023**

**GENERAL FUND**

| <b>Vendor Name</b>            | <b>GL Acct #</b>      | <b>Description</b>                       | <b>Amount</b>   |
|-------------------------------|-----------------------|--|-----------------|
| 20/20 TECHNOLOGIES LLC        | 01 1100 352 001 001 1 | wireless access points switches software | 7,148.00        |
|                               | 01 2620 352 001 001 1 | single door controller                   | 809.00          |
|                               | <b>Total</b>          |  | <b>7,957.00</b> |
| ADAMS, DARWIN                 | 01 2620 352 001 001 1 | wash bay power loss                      | 148.00          |
|                               | <b>Total</b>          |  | <b>148.00</b>   |
| AL'S MARKET                   | 01 6968 610 002 002 2 | cooking club                             | 70.84           |
|                               | 01 2510 610 000 000 0 | food for PT conferences                  | 101.24          |
|                               | 01 6968 610 002 002 2 | cooking club culture night               | 34.67           |
| <b>Total</b>                  |                       | <b>206.75</b>                            |                 |
| ALARM SECURITY TECHNICIANS    | 01 2620 352 002 002 2 | ast monitoring                           | 28.95           |
|                               | 01 2620 352 001 001 1 | ast monitoring                           | 28.95           |
|                               | <b>Total</b>          |  | <b>57.90</b>    |
| Amazon Capital Services       | 01 1200 733 003 001 1 | HP ProDesk 600G4 Desktop Computer        | 257.90          |
|                               | 01 1100 610 000 000 0 | Klein Tools VDV500-820 Cable Tracer      | 74.00           |
|                               | 01 1200 733 003 002 2 | G TALECO GEAR Hammock Chair              | 89.97           |
|                               | 01 1100 610 002 002 2 | Smithsonian Motor-Works Blue,            | 37.95           |
|                               | 01 2610 610 002 002 2 | Bissell Sweep Up Cordless Sweeper        | 26.43           |
|                               | 01 2610 610 002 002 2 | shipping                                 | 8.91            |
|                               | 01 2610 610 002 002 2 | promotion                                | (11.24)         |
|                               | 01 1100 610 002 002 2 | 160pcs Waterproof Rainforest Animal Stic | 7.99            |
|                               | 01 1100 610 002 002 2 | Terra by Battat – 60 Pcs Dinosaur Figuri | 9.99            |
|                               | 01 1100 610 002 002 2 | Jersvimc 10Pcs 2 Inch Stainless Steel La | 7.28            |
|                               | 01 1100 610 002 002 2 | (10 Sets) 1/4-20x2-1/2" Stainless Steel  | 10.88           |
|                               | 01 1100 610 002 002 2 | GE Advanced Silicone Caulk for Kitchen & | 9.18            |
|                               | 01 6968 610 002 002 2 | Double Sided Military All Branch Flaq 3x | 15.99           |
|                               | 01 2610 610 001 001 1 | batteries for stock                      | 23.16           |
|                               | 01 6968 610 002 002 2 | ESRICH Mini Canvases for Painting,       | 21.99           |
|                               | 01 6968 610 002 002 2 | EDSRDRUS 4LB Clear Glycerin Soap         | 22.45           |
|                               | 01 6968 610 002 002 2 | Fruity Fragrance Oil for Candle Making,S | 7.99            |
|                               | 01 6968 610 002 002 2 | 224 Pieces Realistic Plastic Fake Bugs T | 6.99            |
|                               | 01 6968 610 002 002 2 | Libima 3800 Pcs Pipe Cleaners Bulk, Pipe | 45.99           |
|                               | 01 2510 610 000 000 0 | Sheet protectors                         | 22.94           |
|                               | 01 2510 610 000 000 0 | P Touch Label Tape                       | 19.89           |
|                               | 01 1200 610 003 002 2 | Chewy Necklaces- tubes, 6 pack           | 9.99            |
|                               | 01 1200 610 003 002 2 | Chewy Necklaces, 5 pack                  | 14.95           |
|                               | 01 1200 610 003 002 2 | Loop scissors- 6 pack                    | 12.34           |
|                               | 01 1100 610 001 001 1 | Rockwool cubes for the aquaponic table   | 12.99           |
|                               | 01 2610 610 002 002 2 | san Jamar paper towel dispenser key      | 5.99            |
|                               | 01 2410 610 002 002 2 | HTVRONT HTV Vinyl Rolls Heat Transfer    | 7.90            |
|                               | 01 2610 610 001 001 1 | batterier for stock                      | 24.42           |
|                               | <b>Total</b>          |  | <b>805.21</b>   |
| AMPLIFY                       | 01 1100 610 002 002 2 | science workbooks                        | 1,117.86        |
|                               | <b>Total</b>          |  | <b>1,117.86</b> |
| BAYARD AUTOMOTIVE             | 01 1100 610 001 001 1 | Shop supplies                            | 335.06          |
|                               | 01 2730 610 000 000 0 | 11                                       | 44.33           |
|                               | 01 2730 610 000 000 0 | 09C                                      | 3.44            |
|                               | 01 2730 610 000 000 0 | shop                                     | 323.47          |
| <b>Total</b>                  |                       | <b>706.30</b>                            |                 |
| BAYARD PUBLIC SCHOOLS - ACTIV | 01 2310 610 000 000 0 | board buck coupons- board recognition    | 131.00          |
|                               | <b>Total</b>          |  | <b>131.00</b>   |
| BAYARD TRANSCRIPT             | 01 2310 540 000 000 0 | publications                             | 462.38          |
|                               | 01 2220 340 002 002 2 | renewal-elem                             | 25.00           |
|                               | 01 2220 340 001 001 1 | renewal-hs                               | 25.00           |
| <b>Total</b>                  |                       | <b>512.38</b>                            |                 |
| BENZEL PEST CONTROL           | 01 2620 352 001 001 1 | pest control                             | 110.78          |
|                               | 01 2620 352 002 002 2 | pest control                             | 110.77          |
|                               | <b>Total</b>          |  | <b>221.55</b>   |
| BLACK HILLS ENERGY            | 01 2610 621 002 002 2 | #462419 heating fuels                    | 196.22          |
|                               | 01 2610 621 000 000 0 | #267959 heating fuels                    | 44.40           |
|                               | <b>Total</b>          |  | <b>240.62</b>   |
| BOX LIGHT INC                 | 01 2510 531 000 000 0 | Return shipping                          | 23.25           |
|                               | <b>Total</b>          |  | <b>23.25</b>    |
| BURRY, KIM                    | 01 2310 580 000 000 0 | travel reimbursement                     | 441.96          |
|                               | <b>Total</b>          |  | <b>441.96</b>   |
| CANNON FINANCIAL SERVICES     | 01 1100 810 001 001 1 | copier lease                             | 129.50          |
|                               | 01 1100 810 002 002 2 | copier lease                             | 129.50          |
|                               | <b>Total</b>          |  | <b>259.00</b>   |
| CARDMEMBER SERVICE            | 01 2510 810 000 000 0 | mailchimp                                | 13.00           |

|                               |                       |                                      |                  |
|-------------------------------|-----------------------|--------------------------------------|------------------|
|                               | 01 2510 810 000 000 0 | canva                                | 12.99            |
|                               | 01 2510 810 000 000 0 | postage                              | 27.14            |
|                               | 01 1100 810 002 002 2 | renewal                              | 175.00           |
|                               | 01 3599 610 400 000 0 | quickbooks in/out btc                | 218.00           |
|                               | 01 1200 610 003 000 0 | testing manual                       | 106.50           |
|                               | 01 6968 580 002 002 2 | travel                               | 479.59           |
|                               | 01 2510 580 000 000 0 | travel                               | 435.96           |
|                               | 01 2510 810 000 000 0 | fees                                 | 134.04           |
|                               | 01 1160 330 000 000 0 | NDE Special Services Coaching        | 75.00            |
|                               | 01 1100 610 000 000 0 | Generation Genius 1 year long        | 299.00           |
|                               | 01 1100 610 000 000 0 | MacBook Pro 2017 replacement key (-> | 7.99             |
|                               | 01 1100 610 000 000 0 | shipping                             | 3.79             |
|                               | 01 1100 810 001 001 1 | Fall Semester                        | 50.00            |
|                               | 01 1100 810 002 002 2 | Spring Semester                      | 50.00            |
|                               | 01 1100 610 001 001 1 | Fish Food                            | 40.09            |
|                               | <b>Total</b>          |                                      | <b>2,128.09</b>  |
| CHADRON STATE CONFERENCING    | 01 1100 580 001 001 1 | 7 meals in cafeteria.                | 79.77            |
|                               | 01 1100 580 001 001 1 | csc meals                            | 307.40           |
|                               | <b>Total</b>          |                                      | <b>387.17</b>    |
| COACH MASTERS INC             | 01 2730 610 000 000 0 | mirro                                | 1,310.93         |
|                               | 01 2730 610 000 000 0 | Side Marker lights Charter us        | 154.36           |
|                               | <b>Total</b>          |                                      | <b>1,465.29</b>  |
| CONNECTING POINT              | 01 1100 352 001 001 1 | service contract copiers             | 841.10           |
|                               | 01 1100 352 002 002 2 | service contract copiers             | 841.10           |
|                               | <b>Total</b>          |                                      | <b>1,682.20</b>  |
| CRABLE, BOB                   | 01 2730 610 000 000 0 | bus service                          | 1,719.00         |
|                               | <b>Total</b>          |                                      | <b>1,719.00</b>  |
| CULLIGAN WATER CONDITION      | 01 2620 352 001 001 1 | r/o                                  | 109.90           |
|                               | 01 2620 352 002 002 2 | r/o                                  | 27.50            |
|                               | <b>Total</b>          |                                      | <b>137.40</b>    |
| DAS STATE ACCOUNTING - CENTR. | 01 2510 382 000 000 0 | SEPT 203 NETWORK                     | 267.63           |
|                               | <b>Total</b>          |                                      | <b>267.63</b>    |
| EAKES OFFICE SOLUTIONS        | 01 2510 610 000 000 0 | checks                               | 293.60           |
|                               | 01 2510 610 000 000 0 | checks                               | 165.34           |
|                               | 01 2510 610 000 000 0 | checks                               | 285.86           |
|                               | <b>Total</b>          |                                      | <b>744.80</b>    |
| EDUCATIONAL SERVICE UNIT #13  | 01 1200 591 003 001 1 | panhandle beginnings                 | 965.70           |
|                               | 01 2190 591 000 000 0 | counseling non sped                  | 3,499.65         |
|                               | 01 1100 382 000 000 0 | dl                                   | 826.00           |
|                               | 01 1100 382 000 000 0 | erate                                | 350.00           |
|                               | 01 1160 591 000 000 0 | neva                                 | 708.33           |
|                               | 01 1292 591 003 000 0 | 0-2 instructional prek               | 764.42           |
|                               | 01 1292 591 003 000 0 | sped sup 0-2 instructional prek      | 61.15            |
|                               | 01 1292 591 003 000 0 | 0-2 sup esu programs                 | 11.85            |
|                               | 01 2153 591 003 000 0 | 0-2 speech                           | 148.18           |
|                               | 01 2161 591 003 002 2 | elem ot                              | 1,272.36         |
|                               | 01 2171 591 003 001 1 | hs pt                                | 74.70            |
|                               | 01 1200 330 003 000 0 | sped inservice                       | 67.20            |
|                               | 01 1200 591 003 000 0 | sped sup esu programs                | 10.59            |
|                               | 01 1200 591 003 000 0 | sup esu programs sa                  | 719.76           |
|                               | 01 1200 591 003 001 1 | sup meridian speech hs               | 15.68            |
|                               | 01 1200 591 003 001 1 | meridian a                           | 2,199.00         |
|                               | 01 1200 591 003 000 0 | consult district sped                | 1,300.00         |
|                               | 01 1200 591 003 002 2 | sup elem ot                          | 101.79           |
|                               | 01 1200 591 003 001 1 | sup hs pt                            | 5.98             |
|                               | 01 1291 591 003 000 0 | sup 3-5 pt                           | 49.68            |
|                               | 01 1291 591 003 000 0 | 3-5 instructional prek               | 419.58           |
|                               | 01 1291 591 003 000 0 | sup 3-5 instructional prek           | 33.57            |
|                               | 01 1291 591 003 000 0 | sup 3-5 esu programs                 | 82.61            |
|                               | 01 2162 591 003 000 0 | 3-5 ot                               | 621.00           |
|                               | 01 2152 591 003 000 0 | 3-5 speech                           | 1,032.56         |
|                               | 01 2151 591 003 001 1 | meridian speech hs                   | 196.02           |
|                               | 01 2151 591 003 002 2 | elem homeschool speech               | 132.28           |
|                               | 01 2151 591 003 002 2 | elem speech                          | 4,927.70         |
|                               | 01 2151 591 003 001 1 | hs speech                            | 502.49           |
|                               | 01 2141 591 003 002 2 | elem psych                           | 218.73           |
|                               | 01 2141 591 003 001 1 | hs psych                             | 3,280.92         |
|                               | <b>Total</b>          |                                      | <b>24,599.48</b> |
| FNBO CARD                     | 01 1200 810 003 000 0 | TD Snap AAC app                      | 49.99            |
|                               | 01 2710 610 000 000 0 | bus license plate                    | 20.50            |
|                               | 01 2510 580 000 000 0 | travel                               | 2,039.07         |
|                               | 01 1100 610 002 002 2 | How To Train Your Reindeer (To Fly)  | 57.95            |
|                               | 01 1100 610 002 002 2 | A Prehistoric Christmas              | 57.95            |
|                               | 01 2510 531 000 000 0 | postage                              | 30.57            |
|                               | <b>Total</b>          |                                      | <b>2,256.03</b>  |

|                                |                       |  |                 |
|--------------------------------|-----------------------|--|-----------------|
| HEALY AWARDS                   | 01 1100 610 001 001 1 | Names for Board                          | 138.72          |
|                                | <b>Total</b>          |  | <b>138.72</b>   |
| IDEAL LINEN SUPPLY             | 01 2610 610 002 002 2 | mops mats                                | 569.75          |
|                                | 01 2610 610 001 001 1 | mops mats                                | 338.21          |
|                                | <b>Total</b>          |  | <b>907.96</b>   |
| IDEAL/BLUFFS FACILITY SOLUTION | 01 2610 610 002 002 2 | multifold paper towel dispenser and towe | 146.50          |
|                                | 01 2610 610 001 001 1 | restroom paper                           | 224.00          |
|                                | <b>Total</b>          |  | <b>370.50</b>   |
| INNOVATIVE OFFICE SOLUTIONS L  | 01 1100 610 001 001 1 | folders                                  | 13.90           |
|                                | <b>Total</b>          |  | <b>13.90</b>    |
| JOHNSON CONTROLS SECURITY      | 01 2620 352 001 001 1 | doors system(old- prorated)              | 113.78          |
|                                | <b>Total</b>          |  | <b>113.78</b>   |
| KANSAS CITY AUDIO-VISUAL INC   | 01 6992 610 004 000 0 | TT-6521Q 650Q 4K LED Android panel       | 1,500.00        |
|                                | 01 6992 610 004 000 0 | Cart                                     | 332.00          |
|                                | <b>Total</b>          |  | <b>1,832.00</b> |
| KUSKIE STATION LLC             | 01 2710 626 000 000   | oct 23 fuel                              | 3,897.60        |
|                                | 01 2610 626 001 001 1 | custodial fuel sept 23                   | 344.50          |
|                                | <b>Total</b>          |  | <b>4,242.10</b> |
| LAKEVIEW BOOKS                 | 01 2220 640 002 002 2 | Being a Good Teammate                    | 19.59           |
|                                | 01 2220 640 002 002 2 | Following the Rules                      | 19.59           |
|                                | 01 2220 640 002 002 2 | Losing Well                              | 19.59           |
|                                | 01 2220 640 002 002 2 | Playing Fair                             | 19.59           |
|                                | 01 2220 640 002 002 2 | Trying My Best                           | 19.59           |
|                                | 01 2220 640 002 002 2 | Winning Well                             | 19.59           |
|                                | 01 2220 640 002 002 2 | My First Big Book of Dinosaur Facts      | 24.26           |
|                                | 01 2220 640 002 002 2 | My First Big Book of Space               | 24.26           |
|                                | 01 2220 640 002 002 2 | Astronauts: A First Look                 | 20.52           |
|                                | 01 2220 640 002 002 2 | Earth: A First Look                      | 20.52           |
|                                | 01 2220 640 002 002 2 | Mars: A First Look                       | 20.52           |
|                                | 01 2220 640 002 002 2 | Stars: A First Look                      | 20.52           |
|                                | 01 2220 640 002 002 2 | Sun: A First Look                        | 20.52           |
|                                | 01 2220 640 002 002 2 | Baseball: A First Look                   | 20.52           |
|                                | 01 2220 640 002 002 2 | Basketball: A First Look                 | 20.52           |
|                                | 01 2220 640 002 002 2 | Dance: A First Look                      | 20.52           |
|                                | 01 2220 640 002 002 2 | Gymnastics: A First Look                 | 20.52           |
|                                | 01 2220 640 002 002 2 | Moon: A First Look                       | 20.52           |
|                                | 01 2220 640 002 002 2 | shipping                                 | 10.00           |
|                                | <b>Total</b>          |  | <b>381.26</b>   |
| LIFETRACK RESOURCES, INC       | 01 2410 610 001 001 1 | 2024 senior surveys                      | 420.00          |
|                                | <b>Total</b>          |  | <b>420.00</b>   |
| LILLIE'S CREATIONS             | 01 2710 610 000 000 0 | vinyl numbers for buses                  | 20.00           |
|                                | <b>Total</b>          |  | <b>20.00</b>    |
| LOOKOUT BOOKS                  | 01 2220 640 001 001 1 | Bays                                     | 20.99           |
|                                | 01 2220 640 001 001 1 | Coral Reefs                              | 20.99           |
|                                | 01 2220 640 001 001 1 | Lakes                                    | 20.99           |
|                                | 01 2220 640 001 001 1 | Ocnas                                    | 20.99           |
|                                | 01 2220 640 001 001 1 | Rivers                                   | 20.99           |
|                                | 01 2220 640 001 001 1 | Wetlands                                 | 20.99           |
|                                | 01 2220 640 001 001 1 | League of Legends: Beginners's Guide     | 22.45           |
|                                | 01 2220 640 001 001 1 | Pokemon: Beginner's Guide                | 22.45           |
|                                | 01 2220 640 001 001 1 | Rocket League: Beginner's Guide          | 22.45           |
|                                | 01 2220 640 001 001 1 | Streaming: Beginner's Guide              | 22.45           |
|                                | 01 2220 640 001 001 1 | shipping                                 | 10.00           |
|                                | 01 2220 640 001 001 1 | Focus on Austrlia                        | 23.52           |
|                                | 01 2220 640 001 001 1 | Focus on Chile                           | 23.52           |
|                                | 01 2220 640 001 001 1 | Focus on Ghana                           | 23.52           |
|                                | 01 2220 640 001 001 1 | Focus on Pakistan                        | 23.52           |
|                                | 01 2220 640 001 001 1 | Focus on Mexico (added from series       | 24.47           |
|                                | 01 2220 640 001 001 1 | The Blackfeet                            | 18.81           |
|                                | 01 2220 640 001 001 1 | The Cherokee                             | 18.81           |
|                                | 01 2220 640 001 001 1 | The Hopi                                 | 18.81           |
|                                | 01 2220 640 001 001 1 | The Navajo                               | 18.81           |
|                                | 01 2220 640 001 001 1 | The Shawnee                              | 18.81           |
|                                | 01 2220 640 001 001 1 | The Sioux                                | 18.81           |
|                                | 01 2220 640 001 001 1 | shipping                                 | 10.00           |
|                                | <b>Total</b>          |  | <b>467.15</b>   |
| MATHCOUNTS Foundation          | 01 1100 810 001 001 1 | Payment for MathCounts for Regional      | 120.00          |
|                                | <b>Total</b>          |  | <b>120.00</b>   |
| MCI COMM SERVICE               | 01 2510 382 000 000 0 | TELEPHONE                                | 36.04           |
|                                | <b>Total</b>          |  | <b>36.04</b>    |
| MENARDS                        | 01 1100 610 001 001 1 | return credit                            | (2.94)          |
|                                | 01 2610 610 002 002 2 | Elem, supplies                           | 128.78          |
|                                | 01 1100 610 001 001 1 | shop class supplies                      | 45.36           |
|                                | 01 1100 610 001 001 1 | shop supplies                            | 29.92           |

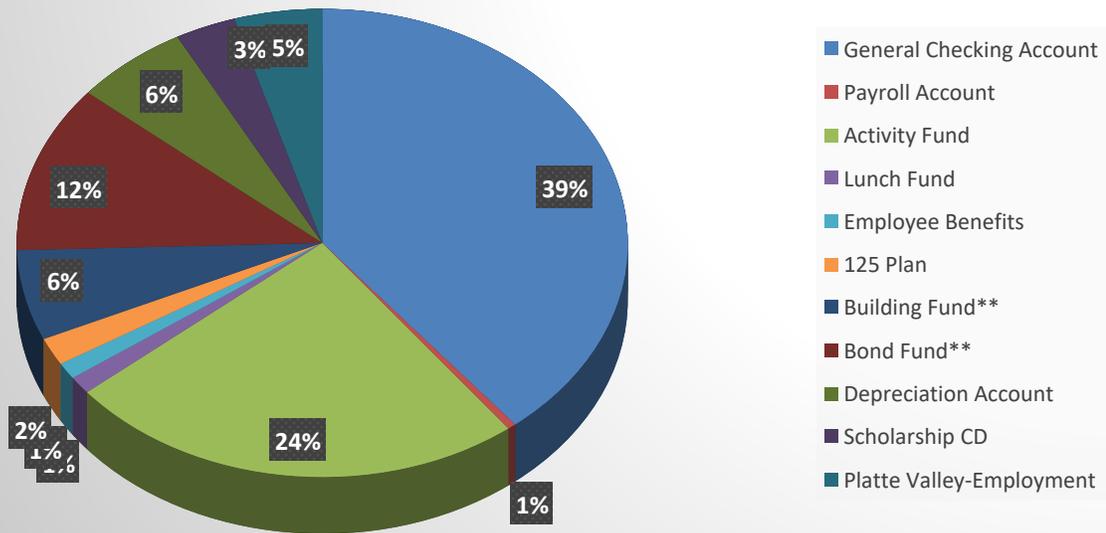
|                              |                       |  |               |
|------------------------------|-----------------------|--|---------------|
|                              | <b>Total</b>          |  | <b>201.12</b> |
| MIDAMERICA BOOKS             | 01 2220 640 002 002 2 | Alligator Snapping Turtles               | 21.95         |
|                              | 01 2220 640 002 002 2 | Burrowing Owls                           | 21.95         |
|                              | 01 2220 640 002 002 2 | Four-eye Butterflyfish                   | 21.95         |
|                              | 01 2220 640 002 002 2 | Opossums                                 | 21.95         |
|                              | 01 2220 640 002 002 2 | Silver Argiope Spiders                   | 21.95         |
|                              | 01 2220 640 002 002 2 | Famous Volcanoes                         | 21.95         |
|                              | 01 2220 640 002 002 2 | Types of Volcanoes                       | 21.95         |
|                              | 01 2220 640 002 002 2 | Volcano Eruptions                        | 21.95         |
|                              | 01 2220 640 002 002 2 | Volcano Geology                          | 21.95         |
|                              | 01 2220 640 002 002 2 | Volcano Ring of Fire                     | 21.95         |
|                              | 01 2220 640 002 002 2 | Volcanologists                           | 21.95         |
|                              | 01 2220 640 002 002 2 | Dragons                                  | 22.95         |
|                              | 01 2220 640 002 002 2 | Elves                                    | 22.95         |
|                              | 01 2220 640 002 002 2 | Trolls                                   | 22.95         |
|                              | 01 2220 640 002 002 2 | Unicorns                                 | 22.95         |
|                              | 01 2220 640 002 002 2 | Werewolves                               | 22.95         |
|                              | 01 2220 640 002 002 2 | Wizards                                  | 22.95         |
|                              | 01 2220 640 002 002 2 | Spicebrush Swallowtail Caterpillars      | 21.95         |
|                              | <b>Total</b>          |  | <b>401.10</b> |
| NE COLORADO CELLULAR, INC    | 01 1100 382 001 001 1 | hotspots                                 | 286.74        |
|                              | <b>Total</b>          |  | <b>286.74</b> |
| NE COUNCIL OF SCHOOL         | 01 2320 810 000 000 0 | olson dues                               | 100.00        |
|                              | 01 2410 810 002 002 2 | nca dues                                 | 285.00        |
|                              | <b>Total</b>          |  | <b>385.00</b> |
| PANHANDLE PUBLIC HEALTH DIST | 01 1100 330 002 002 2 | PPHD conference registration             | 60.00         |
|                              | <b>Total</b>          |  | <b>60.00</b>  |
| PENWORTHY COMPANY, LLC, THE  | 01 2220 640 002 002 2 | Baby Chickens                            | 17.95         |
|                              | 01 2220 640 002 002 2 | Baby Goats                               | 17.95         |
|                              | 01 2220 640 002 002 2 | Baby Hedgehogs                           | 17.95         |
|                              | 01 2220 640 002 002 2 | Baby Hippos                              | 17.95         |
|                              | 01 2220 640 002 002 2 | Baby Pigs                                | 17.95         |
|                              | 01 2220 640 002 002 2 | Baby Rhinos                              | 17.95         |
|                              | 01 2220 640 002 002 2 | Big Game Hunting                         | 22.99         |
|                              | 01 2220 640 002 002 2 | Big Nate: Move It or Lose It!            | 25.96         |
|                              | 01 2220 640 002 002 2 | Bird Hunting                             | 22.99         |
|                              | 01 2220 640 002 002 2 | Curious about Ferrets                    | 23.95         |
|                              | 01 2220 640 002 002 2 | Curious about Guinea Pigs                | 23.95         |
|                              | 01 2220 640 002 002 2 | Curious about Hedgehogs                  | 23.95         |
|                              | 01 2220 640 002 002 2 | Curious about Lizards                    | 23.95         |
|                              | 01 2220 640 002 002 2 | Curious about Snakes                     | 23.95         |
|                              | 01 2220 640 002 002 2 | Curious about Turtles                    | 23.95         |
|                              | 01 2220 640 002 002 2 | Deer Hunting                             | 22.99         |
|                              | 01 2220 640 002 002 2 | I Don't Care Said Big Bear               | 21.99         |
|                              | 01 2220 640 002 002 2 | King Charles III                         | 23.99         |
|                              | 01 2220 640 002 002 2 | Listen to My Trumpet                     | 9.99          |
|                              | 01 2220 640 002 002 2 | Maniacal Mischief of the Marauding Monst | 19.96         |
|                              | 01 2220 640 002 002 2 | Meet Devin Booker                        | 22.99         |
|                              | 01 2220 640 002 002 2 | Meet Ja'Marr Chase                       | 22.99         |
|                              | 01 2220 640 002 002 2 | Meet T.J. Watt                           | 22.99         |
|                              | 01 2220 640 002 002 2 | Nat the Cat Takes a Nap                  | 17.46         |
|                              | 01 2220 640 002 002 2 | Read All About Horses                    | 23.49         |
|                              | 01 2220 640 002 002 2 | Small Game Hunting                       | 22.99         |
|                              | 01 2220 640 002 002 2 | Twenty Thousand Fleas Under the Sea      | 14.99         |
|                              | 01 2220 640 002 002 2 | Who is LeBron James?                     | 19.96         |
|                              | 01 2220 640 002 002 2 | Your Passport to Brazil                  | 23.49         |
|                              | 01 2220 640 002 002 2 | Passport to Germany                      | 23.49         |
|                              | 01 2220 640 002 002 2 | Passport to Japan                        | 23.49         |
|                              | 01 2220 640 002 002 2 | Passport to South Africa                 | 23.49         |
|                              | <b>Total</b>          |  | <b>684.08</b> |
| PIPE WORKS PLUMBING LLC      | 01 2620 352 002 002 2 | elem plumbing                            | 180.00        |
|                              | <b>Total</b>          |  | <b>180.00</b> |
| QUADIENT FINANCE USA, INC    | 01 2510 531 000 000 0 | postage                                  | 52.98         |
|                              | 01 2510 610 000 000 0 | Ink cartridge                            | 149.74        |
|                              | <b>Total</b>          |  | <b>202.72</b> |
| QUADIENT LEASING             | 01 2510 531 000 000 0 | postage meter lease                      | 158.97        |
|                              | <b>Total</b>          |  | <b>158.97</b> |
| QUILL CORPORATION            | 01 1200 610 003 001 1 | Ink TN-431 series or 433 or 436 - all co | 281.68        |
|                              | <b>Total</b>          |  | <b>281.68</b> |
| SCOTTS BLUFF COUNTY CLERK    | 01 2310 540 000 000 0 | 2023 joint public hearing                | 89.45         |
|                              | <b>Total</b>          |  | <b>89.45</b>  |
| SMART APPLE MEDIA            | 01 2220 640 001 001 1 | Story of the Boston Celtics              | 24.47         |
|                              | 01 2220 640 001 001 1 | Story of the Denver Nuggets              | 24.47         |
|                              | 01 2220 640 001 001 1 | Story of the Memphis Grizzlies           | 24.47         |

|                             |                       |  |                     |
|-----------------------------|-----------------------|--|---------------------|
|                             | 01 2220 640 001 001 1 | Story of the Miami Heat                  | 24.47               |
|                             | 01 2220 640 001 001 1 | Story of the Milwaukee Bucks             | 24.47               |
|                             | 01 2220 640 001 001 1 | Story of the Phoenix Suns                | 24.47               |
|                             | 01 2220 640 001 001 1 | Alligators                               | 29.19               |
|                             | 01 2220 640 001 001 1 | Komodo Dragons                           | 29.19               |
|                             | 01 2220 640 001 001 1 | Orcas                                    | 29.19               |
|                             | 01 2220 640 001 001 1 | Pandas                                   | 29.19               |
|                             | 01 2220 640 001 001 1 | Polar Bears                              | 29.19               |
|                             | 01 2220 640 001 001 1 | Rhinoceroses                             | 29.19               |
|                             | 01 2220 640 001 001 1 | shipping                                 | 10.00               |
|                             | <b>Total</b>          |  | <b>331.96</b>       |
| SOAR PEDIATRIC THERAPY, LLC | 01 2173 591 003 000 0 | 0-2 pt                                   | 357.75              |
|                             | 01 2172 591 003 000 0 | 3-5 pt                                   | 589.95              |
|                             | 01 2171 591 003 002 2 | s/a pt                                   | 734.40              |
|                             | 01 2171 591 003 002 2 | mileage pt                               | 166.37              |
|                             | <b>Total</b>          |  | <b>1,848.47</b>     |
| STAR-HERALD                 | 01 2220 640 002 002 2 | elem 2023 sub                            | 459.99              |
|                             | <b>Total</b>          |  | <b>459.99</b>       |
| STEPH'S STUDIO              | 01 1100 352 001 001 1 | academic excellence photography          | 325.00              |
|                             | 01 1100 352 002 002 2 | academic excellence photography          | 325.00              |
|                             | <b>Total</b>          |  | <b>650.00</b>       |
| Stuart, Bobbie              | 01 2510 580 000 000 0 | mileage reimbursement                    | 432.30              |
|                             | <b>Total</b>          |  | <b>432.30</b>       |
| TIME MANAGEMENT SYSTEMS     | 01 2510 810 000 000 0 | timeclock                                | 178.75              |
|                             | <b>Total</b>          |  | <b>178.75</b>       |
| VAULT, THE                  | 01 2410 610 001 001 1 | inservice hospitality                    | 60.00               |
|                             | <b>Total</b>          |  | <b>60.00</b>        |
| VERIZON                     | 01 2710 810 000 000 0 | qps                                      | 210.47              |
|                             | <b>Total</b>          |  | <b>210.47</b>       |
| Walters, Corina             | 01 2610 610 002 002 2 | tub and tile silicone caulking reimb     | 9.49                |
|                             | <b>Total</b>          |  | <b>9.49</b>         |
| WILLOW LANE EDUCATION       | 01 2220 640 001 001 1 | Bigfoot                                  | 30.75               |
|                             | 01 2220 640 001 001 1 | ESP                                      | 30.75               |
|                             | 01 2220 640 001 001 1 | Ghost Sightings                          | 30.75               |
|                             | 01 2220 640 001 001 1 | Hauntings                                | 30.75               |
|                             | 01 2220 640 001 001 1 | The Bermuda Triangle                     | 30.75               |
|                             | 01 2220 640 001 001 1 | Exploring Solutions: Gun Violence        | 30.75               |
|                             | 01 2220 640 001 001 1 | Strikers: A Graphic Novel                | 22.79               |
|                             | 01 2220 640 001 001 1 | Modern Russian: From Revolution to the I | 30.75               |
|                             | 01 2220 640 001 001 1 | Suicide: When It Happens to Someone      | 30.75               |
|                             | 01 2220 640 001 001 1 | Weed: Cannabis Culture in the Americas   | 27.06               |
|                             | 01 2220 640 001 001 1 | shipping                                 | 10.00               |
|                             | 01 2220 640 001 001 1 | Are they real: Loch Ness Monster         | 30.75               |
|                             | 01 2220 640 001 001 1 | Are they real: UFOs                      | 30.75               |
|                             | 01 2220 640 001 001 1 | Are they real: Unicorns                  | 30.75               |
|                             | 01 2220 640 001 001 1 | Are they real: Witches                   | 30.75               |
|                             | 01 2220 640 001 001 1 | Are they real: Zombies and the Undead    | 30.75               |
|                             | 01 2220 640 001 001 1 | Exploring careers in the Creative Arts   | 30.75               |
|                             | 01 2220 640 001 001 1 | Exploring careers in the Military        | 30.75               |
|                             | 01 2220 640 001 001 1 | Freedom of Speech: Should there be limi  | 30.75               |
|                             | 01 2220 640 001 001 1 | Reach Out: Tips for helping someone in c | 30.75               |
|                             | 01 2220 640 001 001 1 | Reaching into the Universe: Advances in  | 30.75               |
|                             | 01 2220 640 001 001 1 | Thinking Critically: Climate Change      | 30.75               |
|                             | 01 2220 640 001 001 1 | Thinking Critically: E-Cigarettes and Va | 30.75               |
|                             | 01 2220 640 001 001 1 | Thinking Critically: Racial Justice      | 30.75               |
|                             | 01 2220 640 001 001 1 | shipping                                 | 10.00               |
|                             | <b>Total</b>          |  | <b>715.60</b>       |
| WNCC                        | 01 2710 330 000 000 0 | wycoff cdl course                        | 1,100.00            |
|                             | <b>Total</b>          |  | <b>1,100.00</b>     |
| WPCI                        | 01 2710 810 000 000 0 | random pool                              | 251.00              |
|                             | <b>Total</b>          |  | <b>251.00</b>       |
|                             |                       | General Fund Total                       | <b>\$66,458.17</b>  |
|                             |                       | Building Fund                            | <b>\$0.00</b>       |
|                             |                       | Payroll                                  | <b>\$444,261.45</b> |
|                             |                       | Depreciation                             | <b>\$0.00</b>       |

BAYARD PUBLIC SCHOOL  
 TREASURER REPORT  
 BANK STATEMENT BALANCES as of October 2023

|                          |    |            |              |
|--------------------------|----|------------|--------------|
| General Checking Account | \$ | 680,822.58 |              |
| Payroll Account          | \$ | 7,775.81   |              |
| Activity Fund            | \$ | 424,765.28 |              |
| Lunch Fund               | \$ | 21,318.61  |              |
| Employee Benefits        | \$ | 19,897.25  |              |
| 125 Plan                 | \$ | 33,194.99  |              |
| Building Fund**          | \$ | 108,603.60 |              |
| Bond Fund**              | \$ | 201,532.57 |              |
| Depreciation Account     | \$ | 105,197.65 |              |
| Scholarship CD           | \$ | 55,964.41  |              |
| Platte Valley-Employment | \$ | 80,856.60  |              |
|                          | \$ |            | 1,739,929.35 |

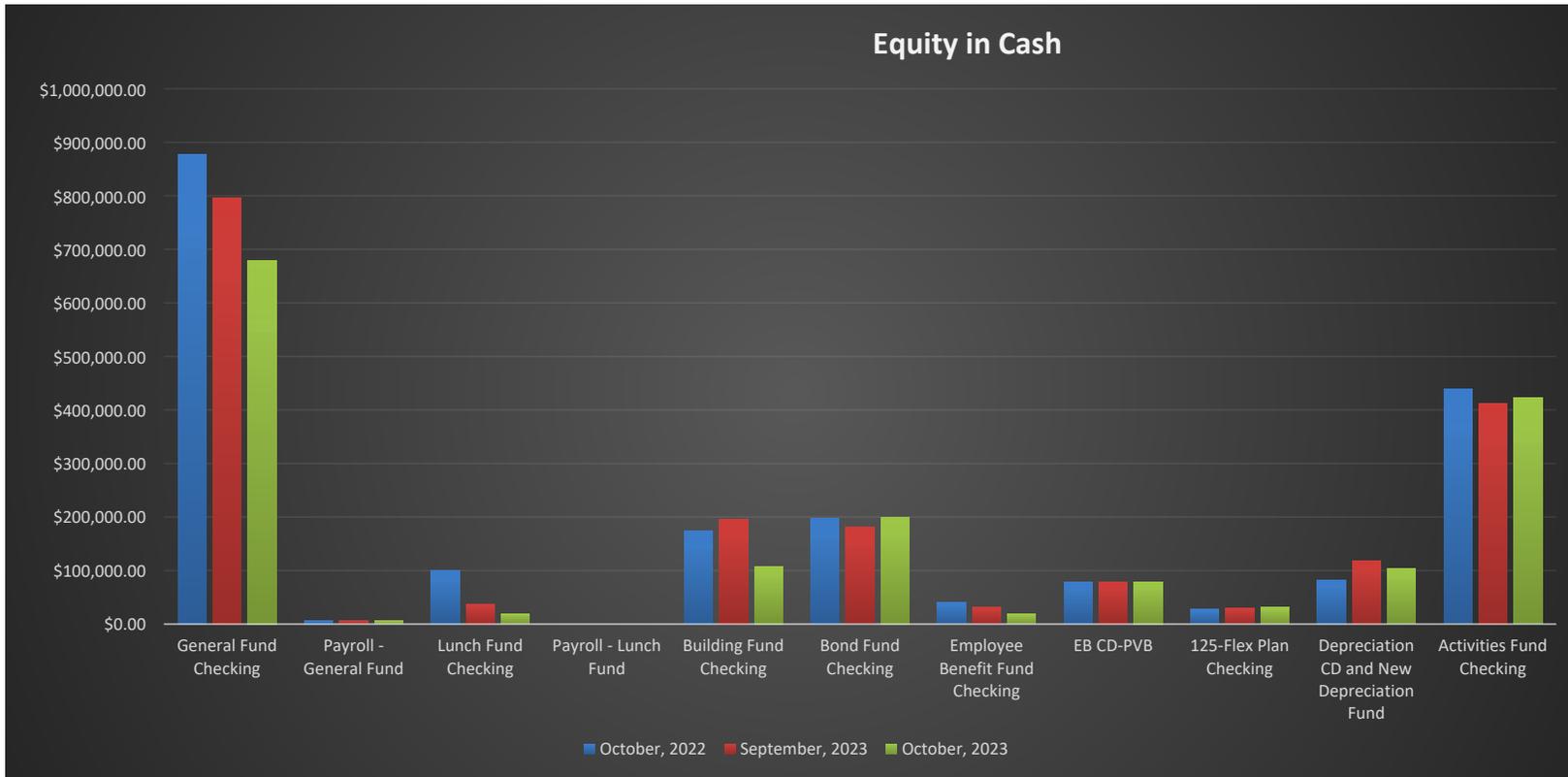
**Account Percentages**



# Bayard Public Schools

Equity in Cash  
October 31, 2023

| Fund                                      | Fund #      | October, 2022<br>PRIOR YEAR BALANCE | September, 2023<br>PRIOR MONTH BALANCE | October, 2023<br>REVENUES | October, 2023<br>EXPENSES | October, 2023<br>ENDING BALANCE |
|---|-------------|-------------------------------------|--|---------------------------|---------------------------|---------------------------------|
| General Fund Checking                     | 01-101      | \$879,246.15                        | 798,056.08                             | 394,674.46                | (511,907.96)              | \$680,822.58                    |
| Payroll - General Fund                    | 01-104      | \$7,809.63                          | \$ 7,789.14                            | 436,668.01                | (436,681.34)              | \$ 7,775.81                     |
| Lunch Fund Checking                       | 02-101      | \$101,153.23                        | 38,752.70                              | 14,111.72                 | (31,545.81)               | \$21,318.61                     |
| Payroll - Lunch Fund                      | 02-104      | \$0.00                              | 0.00                                   | 10,741.74                 | (10,741.74)               | \$0.00                          |
| Building Fund Checking                    | 03-101      | \$175,337.92                        | 197,181.14                             | 6,263.51                  | (94,841.05)               | \$108,603.60                    |
| Bond Fund Checking                        | 04-101      | \$199,532.78                        | 182,852.01                             | 18,680.56                 | 0.00                      | \$201,532.57                    |
| Employee Benefit Fund Checking            | 05-101      | \$42,598.69                         | 33,488.13                              | 49.90                     | (13,640.78)               | \$19,897.25                     |
| EB CD-PVB                                 | 05-106-1000 | \$80,213.61                         | 80,856.60                              | 0.00                      | 0.00                      | \$80,856.60                     |
| 125-Flex Plan Checking                    | 05-107      | \$29,181.34                         | 31,946.30                              | 4,449.98                  | (3,201.29)                | \$33,194.99                     |
| Depreciation CD and New Depreciation Fund | 06-101      | \$83,749.90                         | 120,058.74                             | 138.91                    | (15,000.00)               | \$105,197.65                    |
| Activities Fund Checking                  | 07-101      | \$441,188.96                        | 414,357.08                             | 35,298.56                 | (24,890.36)               | \$424,765.28                    |
| Scholarship CD                            | 07-114      | \$61,327.69                         | 55,964.41                              | 0.00                      | 0.00                      | \$55,964.41                     |
| <b>TOTAL</b>                              |             | <b>\$2,101,339.90</b>               | <b>\$ 1,961,302.33</b>                 | <b>\$ 921,077.35</b>      | <b>\$ (1,142,450.33)</b>  | <b>\$1,739,929.35</b>           |



**Detail Check Register**

| <b>Checking Account: 7</b> |                     | <b>Student Activity</b> |  |                                |                         |              |        |
|----------------------------|---------------------|-------------------------|--|--------------------------------|-------------------------|--------------|--------|
| <u>Invoice Number</u>      | <u>Invoice Date</u> | <u>PO Number</u>        | <u>Detail Description</u>                | <u>Chart of Account Number</u> | <u>Detail Amount</u>    |              |        |
| Check Number: 14707        |                     | Check Type: Check       | Check Date: 10/03/2023                   | Vendor: ACT                    | ACT                     | Check Total: | 748.00 |
| 32432482                   | 10/03/2023          | 24-000101               | vouchers                                 | 07 2900 610 147 000 0          | 748.00                  |              |        |
| Check Number: 14708        |                     | Check Type: Check       | Check Date: 10/03/2023                   | Vendor: ALLFFAALU              | ALLIANCE FFA ALUMNI     | Check Total: | 66.00  |
| 20231002                   | 10/02/2023          | 24-000157               | Meals for Livestock Judging Contest      | 07 2900 610 124 000 0          | 66.00                   |              |        |
| Check Number: 14709        |                     | Check Type: Check       | Check Date: 10/03/2023                   | Vendor: ALSMARKET              | AL'S MARKET             | Check Total: | 212.41 |
| 0664                       | 10/03/2023          | 24-000145               | Cupcake supplies                         | 07 2900 610 147 000 0          | 17.99                   |              |        |
| 20231002                   | 10/02/2023          |                         | concessions-fed. wrestling               | 07 2900 610 118 000 0          | 20.32                   |              |        |
| 20231003                   | 10/03/2023          | 24-000063               | hospitality                              | 07 2900 610 102 000 0          | 61.79                   |              |        |
| 20231003-0001              | 10/03/2023          | 24-000172               | hospitality                              | 07 2900 610 102 000 0          | 40.12                   |              |        |
| 20231003-0002              | 10/03/2023          | 24-000064               | water/hospitality                        | 07 2900 610 102 000 0          | 18.37                   |              |        |
| 20231003-0004              | 10/03/2023          | 24-000173               | hospitality                              | 07 2900 610 102 000 0          | 53.82                   |              |        |
| Check Number: 14710        |                     | Check Type: Check       | Check Date: 10/03/2023                   | Vendor: ALSMARKET              | AL'S MARKET             | Check Total: | 128.98 |
| 4182                       | 10/03/2023          |                         | hospitality                              | 07 2900 610 102 000 0          | 39.72                   |              |        |
| 5789                       | 09/20/2023          |                         | hospitality                              | 07 2900 610 102 000 0          | 61.79                   |              |        |
| 6880                       | 10/03/2023          |                         | hospitality                              | 07 2900 610 102 000 0          | 27.47                   |              |        |
| Check Number: 14711        |                     | Check Type: Check       | Check Date: 10/03/2023                   | Vendor: SYNCB                  | Amazon Capital Services | Check Total: | 596.24 |
| 1hjl-ftnm-d6f9             | 10/02/2023          | 24-000123               | Clear clipboards for Land Judging        | 07 2900 610 124 000 0          | 79.98                   |              |        |
| 1k43-wj9d-1yqx             | 09/20/2023          | 24-000056               | nacho trays for concessions              | 07 2900 610 118 000 0          | 35.97                   |              |        |
| 1lc9-wclw-mqv4             | 09/26/2023          | 24-000098               | Black Vest - Large                       | 07 2900 610 135 000 0          | 89.88                   |              |        |
| 1lc9-wclw-mqv4             | 09/26/2023          | 24-000098               | Black Vest - Medium                      | 07 2900 610 135 000 0          | 81.45                   |              |        |
| 1lc9-wclw-mqv4             | 09/26/2023          | 24-000098               | Red Tie                                  | 07 2900 610 135 000 0          | 47.97                   |              |        |
| 1p1j-lkgf-pk9w             | 09/11/2023          | 24-000004               | shipping                                 | 07 2900 610 102 000 0          | 6.99                    |              |        |
| 1p1j-lkgf-pk9w             | 09/11/2023          | 24-000004               | SPEAKER                                  | 07 2900 610 102 000 0          | 254.00                  |              |        |
| Check Number: 14712        |                     | Check Type: Check       | Check Date: 10/03/2023                   | Vendor: SYNCB                  | Amazon Capital Services | Check Total: | 36.98  |
| 1vxk-jd6p-ggxp#2           | 10/03/2023          | 24-000152               | https://www.amazon.com/Hanes-Tagless-10- | 07 2900 610 138 000 0          | 14.99                   |              |        |
| 1vxk-jd6p-ggxp#2           | 10/03/2023          | 24-000152               | https://www.amazon.com/Hanes-Girls-20-Pa | 07 2900 610 138 000 0          | 10.00                   |              |        |
| 1vxk-jd6p-ggxp#2           | 10/03/2023          | 24-000152               | https://www.amazon.com/Fruit-Loom-Underw | 07 2900 610 138 000 0          | 11.99                   |              |        |
| Check Number: 14713        |                     | Check Type: Check       | Check Date: 10/03/2023                   | Vendor: TIGERPAWS              | Bayard Tiger Paws       | Check Total: | 170.08 |
| 20231002                   | 10/02/2023          | 24-000156               | hospitality                              | 07 2900 610 102 000 0          | 72.00                   |              |        |
| 20231002                   | 10/02/2023          | 24-000156               | hospitality                              | 07 2900 610 102 000 0          | 15.00                   |              |        |
| 20231002-0001              | 10/02/2023          |                         | concession inventory                     | 07 2900 610 153 000 0          | 83.08                   |              |        |

**Detail Check Register**

Checking Account: 7

**Student Activity**

| Check Number          | Check Type          | Check Date       | Vendor     | Detail Description                      | Chart of Account Number        | Check Total          |
|-----------------------|---------------------|------------------|------------|---|--------------------------------|----------------------|
| 14714                 | Check               | 10/03/2023       | GEARCHR    | CHRISTOPHER GEARY                       |                                | 196.88               |
| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u> |            | <u>Detail Description</u>               | <u>Chart of Account Number</u> | <u>Detail Amount</u> |
| 20231002              | 10/02/2023          | 24-000151        |            | ref fee                                 | 07 2900 352 102 000 0          | 150.00               |
| 20231002              | 10/02/2023          | 24-000151        |            | mileage                                 | 07 2900 352 102 000 0          | 46.88                |
| 14715                 | Check               | 10/03/2023       | MEN        | MENARDS                                 |                                | 130.74               |
| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u> |            | <u>Detail Description</u>               | <u>Chart of Account Number</u> | <u>Detail Amount</u> |
| 87645                 | 10/02/2023          | 24-000043        |            | bug control                             | 07 2900 610 102 000 0          | 87.12                |
| 88479                 | 09/26/2023          | 24-000125        |            | hospitality                             | 07 2900 610 102 000 0          | 13.64                |
| 88681                 | 10/02/2023          | 24-000142        |            | wood for project                        | 07 2900 610 126 000 0          | 29.98                |
| 14716                 | Check               | 10/03/2023       | NASSPNASC  | NASSP/NASC                              |                                | 95.00                |
| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u> |            | <u>Detail Description</u>               | <u>Chart of Account Number</u> | <u>Detail Amount</u> |
| 00019269              | 09/11/2023          |                  |            | dues                                    | 07 2900 810 103 000 0          | 95.00                |
| 14717                 | Check               | 10/03/2023       | NORTHROCK  | NORTH OF THE ROCK DESIGNS               |                                | 736.00               |
| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u> |            | <u>Detail Description</u>               | <u>Chart of Account Number</u> | <u>Detail Amount</u> |
| 214                   | 10/02/2023          | 24-000120        |            | 8 sweatshirts for school store 2- small | 07 2900 610 157 000 0          | 240.00               |
| 215                   | 10/02/2023          |                  |            | wtc shirts                              | 07 2900 610 102 000 0          | 216.00               |
| 216                   | 10/02/2023          |                  |            | sweaters                                | 07 2900 610 157 000 0          | 280.00               |
| 14718                 | Check               | 10/03/2023       | NORPLATNRD | NORTH PLATTE NRD                        |                                | 235.00               |
| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u> |            | <u>Detail Description</u>               | <u>Chart of Account Number</u> | <u>Detail Amount</u> |
| 20231002              | 10/02/2023          | 24-000158        |            | District Land Judging Contest fees      | 07 2900 810 124 000 0          | 235.00               |
| 14719                 | Check               | 10/03/2023       | PEPSI      | Pepsi-Cola of Western NE                |                                | 1,956.60             |
| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u> |            | <u>Detail Description</u>               | <u>Chart of Account Number</u> | <u>Detail Amount</u> |
| 5100121074            | 09/20/2023          |                  |            | soda                                    | 07 2900 610 133 000 0          | 65.75                |
| 5100121075            | 09/20/2023          |                  |            | propel                                  | 07 2900 610 103 000 0          | 68.25                |
| 5100121076            | 09/20/2023          |                  |            | soda                                    | 07 2900 610 122 000 0          | 65.75                |
| 5100121077            | 09/20/2023          |                  |            | concessions                             | 07 2900 610 118 000 0          | 770.30               |
| 510012161             | 09/26/2023          |                  |            | soda gatorade tea                       | 07 2900 610 118 000 0          | 492.85               |
| 5100122145            | 10/02/2023          |                  |            | soda bubblers                           | 07 2900 610 118 000 0          | 493.70               |
| 14720                 | Check               | 10/03/2023       | TOOAL      | AL TOOF                                 |                                | 196.88               |
| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u> |            | <u>Detail Description</u>               | <u>Chart of Account Number</u> | <u>Detail Amount</u> |
| 20231002              | 10/02/2023          | 24-000150        |            | ref fee                                 | 07 2900 352 102 000 0          | 150.00               |
| 20231002              | 10/02/2023          | 24-000150        |            | mileage                                 | 07 2900 352 102 000 0          | 46.88                |
| 14721                 | Check               | 10/03/2023       | WPCI       | WPCI                                    |                                | 723.00               |
| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u> |            | <u>Detail Description</u>               | <u>Chart of Account Number</u> | <u>Detail Amount</u> |
| 0063718               | 09/20/2023          |                  |            | student testing                         | 07 2900 352 102 000 0          | 723.00               |
| 14722                 | Check               | 10/06/2023       | SYNCB      | Amazon Capital Services                 |                                | 369.41               |

**Detail Check Register**

| <b>Checking Account: 7</b> |                     | <b>Student Activity</b> |  |                                |                      |          |
|----------------------------|---------------------|-------------------------|--|--------------------------------|----------------------|----------|
| <u>Invoice Number</u>      | <u>Invoice Date</u> | <u>PO Number</u>        | <u>Detail Description</u>                | <u>Chart of Account Number</u> | <u>Detail Amount</u> |          |
| 1p6v-mdyn-6w3y             | 10/06/2023          | 24-000033               | Bucket Hat for Women Men UV Protection F | 07 2900 610 157 000 0          | 209.85               |          |
| 1pnf-y34p-4ny6             | 10/06/2023          | 24-000175               | bull horn                                | 07 2900 610 131 000 0          | 23.99                |          |
| 1pnf-y34p-4ny6             | 10/06/2023          | 24-000175               | lighter                                  | 07 2900 610 131 000 0          | 15.58                |          |
| 1ykq-hxnf-tqr3             | 10/06/2023          | 24-000163               | Moon Lence Collapsible Folding Wagon Car | 07 2900 610 119 000 0          | 119.99               |          |
| Check Number: 14723        | Check Type: Check   | Check Date: 10/06/2023  | Vendor: BAYATRAN                         | BAYARD TRANSCRIPT              | Check Total:         | 143.75   |
| <u>Invoice Number</u>      | <u>Invoice Date</u> | <u>PO Number</u>        | <u>Detail Description</u>                | <u>Chart of Account Number</u> | <u>Detail Amount</u> |          |
| 00403                      | 10/04/2023          |                         | ffa labor ad                             | 07 2900 610 124 000 0          | 143.75               |          |
| Check Number: 14724        | Check Type: Check   | Check Date: 10/06/2023  | Vendor: CHRICHARLE                       | CHARLES CHRISTENSEN            | Check Total:         | 125.00   |
| <u>Invoice Number</u>      | <u>Invoice Date</u> | <u>PO Number</u>        | <u>Detail Description</u>                | <u>Chart of Account Number</u> | <u>Detail Amount</u> |          |
| 20231004                   | 10/04/2023          | 24-000182               | ref fee                                  | 07 2900 352 102 000 0          | 125.00               |          |
| Check Number: 14725        | Check Type: Check   | Check Date: 10/06/2023  | Vendor: FLOBAS                           | FLOWER BASKET                  | Check Total:         | 134.00   |
| <u>Invoice Number</u>      | <u>Invoice Date</u> | <u>PO Number</u>        | <u>Detail Description</u>                | <u>Chart of Account Number</u> | <u>Detail Amount</u> |          |
| 20231006                   | 10/06/2023          |                         | parents night                            | 07 2900 610 102 000 0          | 134.00               |          |
| Check Number: 14726        | Check Type: Check   | Check Date: 10/06/2023  | Vendor: FORNDALE                         | DALE FORNANDER                 | Check Total:         | 125.00   |
| <u>Invoice Number</u>      | <u>Invoice Date</u> | <u>PO Number</u>        | <u>Detail Description</u>                | <u>Chart of Account Number</u> | <u>Detail Amount</u> |          |
| 20231004                   | 10/04/2023          | 24-000181               | ref fee                                  | 07 2900 352 102 000 0          | 125.00               |          |
| Check Number: 14727        | Check Type: Check   | Check Date: 10/06/2023  | Vendor: JOST                             | JOSTENS                        | Check Total:         | 4,100.35 |
| <u>Invoice Number</u>      | <u>Invoice Date</u> | <u>PO Number</u>        | <u>Detail Description</u>                | <u>Chart of Account Number</u> | <u>Detail Amount</u> |          |
| 1360861                    | 10/06/2023          |                         | 22-23 yearbooks                          | 07 2900 610 112 000 0          | 4,100.35             |          |
| Check Number: 14728        | Check Type: Check   | Check Date: 10/06/2023  | Vendor: MYERRICK                         | RICK MeYER                     | Check Total:         | 125.00   |
| <u>Invoice Number</u>      | <u>Invoice Date</u> | <u>PO Number</u>        | <u>Detail Description</u>                | <u>Chart of Account Number</u> | <u>Detail Amount</u> |          |
| 20231004                   | 10/04/2023          | 24-000183               | ref fee                                  | 07 2900 352 102 000 0          | 125.00               |          |
| Check Number: 14729        | Check Type: Check   | Check Date: 10/06/2023  | Vendor: ORIENTALTR                       | Oriental Trading Company, Inc. | Check Total:         | 118.93   |
| <u>Invoice Number</u>      | <u>Invoice Date</u> | <u>PO Number</u>        | <u>Detail Description</u>                | <u>Chart of Account Number</u> | <u>Detail Amount</u> |          |
| 72669255901                | 10/06/2023          | 24-000133               | White Poms                               | 07 2900 610 132 000 0          | 118.93               |          |
| Check Number: 14730        | Check Type: Check   | Check Date: 10/06/2023  | Vendor: PEPSI                            | Pepsi-Cola of Western NE       | Check Total:         | 599.90   |
| <u>Invoice Number</u>      | <u>Invoice Date</u> | <u>PO Number</u>        | <u>Detail Description</u>                | <u>Chart of Account Number</u> | <u>Detail Amount</u> |          |
| 5100122681                 | 10/06/2023          |                         | soda                                     | 07 2900 610 133 000 0          | 26.30                |          |
| 5100122682                 | 10/06/2023          |                         | vi propel                                | 07 2900 610 103 000 0          | 84.35                |          |
| 5100122683                 | 10/06/2023          |                         | soda                                     | 07 2900 610 122 000 0          | 52.60                |          |
| 5100122685                 | 10/06/2023          |                         | soda jerky                               | 07 2900 610 118 000 0          | 436.65               |          |
| Check Number: 14731        | Check Type: Check   | Check Date: 10/06/2023  | Vendor: SEECHR                           | CHRIS SEEBOHM                  | Check Total:         | 125.00   |
| <u>Invoice Number</u>      | <u>Invoice Date</u> | <u>PO Number</u>        | <u>Detail Description</u>                | <u>Chart of Account Number</u> | <u>Detail Amount</u> |          |
| 20231004                   | 10/04/2023          | 24-000184               | ref fee                                  | 07 2900 352 102 000 0          | 125.00               |          |
| Check Number: 14732        | Check Type: Check   | Check Date: 10/06/2023  | Vendor: UNZTRO                           | TROY UNZICKER                  | Check Total:         | 173.75   |

**Detail Check Register**

| <b>Checking Account: 7</b> |                     | <b>Student Activity</b> |                              |                                |                      |          |
|----------------------------|---------------------|-------------------------|------------------------------|--------------------------------|----------------------|----------|
| <u>Invoice Number</u>      | <u>Invoice Date</u> | <u>PO Number</u>        | <u>Detail Description</u>    | <u>Chart of Account Number</u> | <u>Detail Amount</u> |          |
| 20231004                   | 10/04/2023          | 24-000180               | ref fee                      | 07 2900 352 102 000 0          | 125.00               |          |
| 20231004                   | 10/04/2023          | 24-000180               | mileage                      | 07 2900 352 102 000 0          | 48.75                |          |
| Check Number: 14733        | Check Type: Check   | Check Date: 10/06/2023  | Vendor: WESTTRAIL            | Western Trails Conference      | Check Total:         | 1,210.00 |
| <u>Invoice Number</u>      | <u>Invoice Date</u> | <u>PO Number</u>        | <u>Detail Description</u>    | <u>Chart of Account Number</u> | <u>Detail Amount</u> |          |
| 2023wtc vb                 | 10/06/2023          |                         | wtc vb gate                  | 07 1710 0102                   | 1,210.00             |          |
| Check Number: 14734        | Check Type: Check   | Check Date: 10/10/2023  | Vendor: ALSMARKET            | AL'S MARKET                    | Check Total:         | 102.89   |
| <u>Invoice Number</u>      | <u>Invoice Date</u> | <u>PO Number</u>        | <u>Detail Description</u>    | <u>Chart of Account Number</u> | <u>Detail Amount</u> |          |
| 7391#1                     | 10/10/2023          | 24-000186               | Cookies for the dance        | 07 2900 610 103 000 0          | 25.67                |          |
| 7391#2                     | 10/10/2023          | 24-000187               | Food for financial aid night | 07 2900 610 147 000 0          | 77.22                |          |
| Check Number: 14735        | Check Type: Check   | Check Date: 10/10/2023  | Vendor: BC                   | B & C STEEL CORPORATION        | Check Total:         | 317.90   |
| <u>Invoice Number</u>      | <u>Invoice Date</u> | <u>PO Number</u>        | <u>Detail Description</u>    | <u>Chart of Account Number</u> | <u>Detail Amount</u> |          |
| 193809                     | 10/10/2023          | 24-000108               | Steel for projects           | 07 2900 610 124 000 0          | 317.90               |          |
| Check Number: 14736        | Check Type: Check   | Check Date: 10/10/2023  | Vendor: BAYFEDWRES           | BAYARD FEDERATED WRESTLING     | Check Total:         | 774.32   |
| <u>Invoice Number</u>      | <u>Invoice Date</u> | <u>PO Number</u>        | <u>Detail Description</u>    | <u>Chart of Account Number</u> | <u>Detail Amount</u> |          |
| 92823concessions           | 10/10/2023          |                         | federation concessions       | 07 2900 610 102 000 0          | 774.32               |          |
| Check Number: 14737        | Check Type: Check   | Check Date: 10/10/2023  | Vendor: BPSLUNCH             | BAYARD PUBLIC SCHOOLS - LUNCH  | Check Total:         | 137.16   |
| <u>Invoice Number</u>      | <u>Invoice Date</u> | <u>PO Number</u>        | <u>Detail Description</u>    | <u>Chart of Account Number</u> | <u>Detail Amount</u> |          |
| 20231010                   | 10/10/2023          |                         | chips                        | 07 2900 610 118 000 0          | 40.86                |          |
| 20231010                   | 10/10/2023          |                         | chips                        | 07 2900 610 135 000 0          | 96.30                |          |
| Check Number: 14738        | Check Type: Check   | Check Date: 10/10/2023  | Vendor: BOHANDREW            | ANDREW BOHAC                   | Check Total:         | 135.25   |
| <u>Invoice Number</u>      | <u>Invoice Date</u> | <u>PO Number</u>        | <u>Detail Description</u>    | <u>Chart of Account Number</u> | <u>Detail Amount</u> |          |
| 20231010                   | 10/10/2023          | 24-000209               | ref fee                      | 07 2900 352 102 000 0          | 125.00               |          |
| 20231010                   | 10/10/2023          | 24-000209               | mileage                      | 07 2900 352 102 000 0          | 10.25                |          |
| Check Number: 14739        | Check Type: Check   | Check Date: 10/10/2023  | Vendor: BOHRANDY             | RANDY BOHAC                    | Check Total:         | 135.25   |
| <u>Invoice Number</u>      | <u>Invoice Date</u> | <u>PO Number</u>        | <u>Detail Description</u>    | <u>Chart of Account Number</u> | <u>Detail Amount</u> |          |
| 20231010                   | 10/10/2023          | 24-000212               | ref fee                      | 07 2900 352 102 000 0          | 125.00               |          |
| 20231010                   | 10/10/2023          | 24-000212               | mileage                      | 07 2900 352 102 000 0          | 10.25                |          |
| Check Number: 14740        | Check Type: Check   | Check Date: 10/10/2023  | Vendor: DAUMJAKE             | JAKE DAUM                      | Check Total:         | 135.25   |
| <u>Invoice Number</u>      | <u>Invoice Date</u> | <u>PO Number</u>        | <u>Detail Description</u>    | <u>Chart of Account Number</u> | <u>Detail Amount</u> |          |
| 20231010                   | 10/10/2023          | 24-000208               | ref fee                      | 07 2900 352 102 000 0          | 125.00               |          |
| 20231010                   | 10/10/2023          | 24-000208               | mileage                      | 07 2900 352 102 000 0          | 10.25                |          |
| Check Number: 14741        | Check Type: Check   | Check Date: 10/10/2023  | Vendor: KRAUSTODD            | TODD KRAUS                     | Check Total:         | 150.00   |
| <u>Invoice Number</u>      | <u>Invoice Date</u> | <u>PO Number</u>        | <u>Detail Description</u>    | <u>Chart of Account Number</u> | <u>Detail Amount</u> |          |
| 20231010                   | 10/10/2023          | 24-000206               | ref fee                      | 07 2900 352 102 000 0          | 75.00                |          |
| 20231010-0001              | 10/10/2023          | 24-000216               | ref fee                      | 07 2900 352 102 000 0          | 75.00                |          |

**Detail Check Register**

| <b>Checking Account: 7</b>   |                     | <b>Student Activity</b> |                                |                                |                      |  |  |
|--|---------------------|-------------------------|--------------------------------|--------------------------------|----------------------|--|--|
| <u>Invoice Number</u>  | <u>Invoice Date</u> | <u>PO Number</u>        | <u>Detail Description</u>      | <u>Chart of Account Number</u> | <u>Detail Amount</u> |  |  |
| Check Number: 14742      Check Type: Check      Check Date: 10/10/2023      Vendor: NSESA      Nebraska Schools eSports Association      Check Total: 100.00 |                     |                         |                                |                                |                      |  |  |
| 23-24 dues   | 10/10/2023          | 23-001399               | NSeSA fee for esports          | 07 2900 610 156 000 0          | 100.00               |  |  |
| Check Number: 14743      Check Type: Check      Check Date: 10/10/2023      Vendor: ORIENTALTR      Oriental Trading Company, Inc.      Check Total: 71.93   |                     |                         |                                |                                |                      |  |  |
| 72674789901  | 10/10/2023          | 24-000148               | homecoming spirit can supplies | 07 2900 610 132 000 0          | 71.93                |  |  |
| Check Number: 14744      Check Type: Check      Check Date: 10/10/2023      Vendor: RICENATE      NATE RICE      Check Total: 150.00                         |                     |                         |                                |                                |                      |  |  |
| 20231010   | 10/10/2023          | 24-000205               | ref fee                        | 07 2900 352 102 000 0          | 75.00                |  |  |
| 20231010-0001  | 10/10/2023          | 24-000215               | ref fee                        | 07 2900 352 102 000 0          | 75.00                |  |  |
| Check Number: 14745      Check Type: Check      Check Date: 10/10/2023      Vendor: SCHLUBRETT      BRETT SCHLUTERBUSCH      Check Total: 150.00             |                     |                         |                                |                                |                      |  |  |
| 20231010   | 10/10/2023          | 24-000204               | ref fee                        | 07 2900 352 102 000 0          | 75.00                |  |  |
| 20231010-0001  | 10/10/2023          | 24-000214               | ref fee                        | 07 2900 352 102 000 0          | 75.00                |  |  |
| Check Number: 14746      Check Type: Check      Check Date: 10/10/2023      Vendor: SCHLUTBRYA      BRYAN SCHLUTERBUSH      Check Total: 197.50              |                     |                         |                                |                                |                      |  |  |
| 20231010   | 10/10/2023          | 24-000213               | ref fee                        | 07 2900 352 102 000 0          | 75.00                |  |  |
| 20231010   | 10/10/2023          | 24-000213               | mileage                        | 07 2900 352 102 000 0          | 23.75                |  |  |
| 20231010-0001  | 10/10/2023          | 24-000203               | ref fee                        | 07 2900 352 102 000 0          | 75.00                |  |  |
| 20231010-0001  | 10/10/2023          | 24-000203               | mileage                        | 07 2900 352 102 000 0          | 23.75                |  |  |
| Check Number: 14747      Check Type: Check      Check Date: 10/10/2023      Vendor: SCHWKOD      KODY SCHWAGER      Check Total: 150.00                      |                     |                         |                                |                                |                      |  |  |
| 20231010   | 10/10/2023          | 24-000207               | ref fee                        | 07 2900 352 102 000 0          | 75.00                |  |  |
| 20231010-0001  | 10/10/2023          | 24-000217               | ref fee                        | 07 2900 352 102 000 0          | 75.00                |  |  |
| Check Number: 14748      Check Type: Check      Check Date: 10/10/2023      Vendor: SERCLI      CLINT SERRES      Check Total: 135.25                        |                     |                         |                                |                                |                      |  |  |
| 20231010   | 10/10/2023          | 24-000211               | ref fee                        | 07 2900 352 102 000 0          | 125.00               |  |  |
| 20231010   | 10/10/2023          | 24-000211               | mileage                        | 07 2900 352 102 000 0          | 10.25                |  |  |
| Check Number: 14749      Check Type: Check      Check Date: 10/10/2023      Vendor: THOKEV      Kevin Thomas      Check Total: 135.25                        |                     |                         |                                |                                |                      |  |  |
| 20231010   | 10/10/2023          | 24-000210               | ref fee                        | 07 2900 352 102 000 0          | 125.00               |  |  |
| 20231010   | 10/10/2023          | 24-000210               | mileage                        | 07 2900 352 102 000 0          | 10.25                |  |  |
| Check Number: 14750      Check Type: Check      Check Date: 10/24/2023      Vendor: BAYBOOSTER      BAYARD BOOSTER CLUB      Check Total: 225.00             |                     |                         |                                |                                |                      |  |  |
| 20231024   | 10/24/2023          |                         | booster concessions            | 07 2900 610 102 000 0          | 225.00               |  |  |
| Check Number: 14751      Check Type: Check      Check Date: 10/24/2023      Vendor: BPSLUNCH      BAYARD PUBLIC SCHOOLS - LUNCH      Check Total: 107.11     |                     |                         |                                |                                |                      |  |  |

**Detail Check Register**

**Checking Account: 7**

**Student Activity**

| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u>       | <u>Detail Description</u>      | <u>Chart of Account Number</u>  | <u>Detail Amount</u>  |
|-----------------------|---------------------|------------------------|--------------------------------|---------------------------------|-----------------------|
| 20231024              | 10/24/2023          |                        | ar party                       | 07 2900 610 146 000 0           | 62.13                 |
| 20231024              | 10/24/2023          |                        | concessions                    | 07 2900 610 227 000 0           | 44.98                 |
| Check Number: 14752   | Check Type: Check   | Check Date: 10/24/2023 | Vendor: TIGERPAWS              | Bayard Tiger Paws               | Check Total: 75.00    |
| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u>       | <u>Detail Description</u>      | <u>Chart of Account Number</u>  | <u>Detail Amount</u>  |
| 20231024              | 10/24/2023          |                        | hospitality                    | 07 2900 610 102 000 0           | 75.00                 |
| Check Number: 14753   | Check Type: Check   | Check Date: 10/24/2023 | Vendor: COBBLE                 | COBBLESTONE INN & SUITES        | Check Total: 180.00   |
| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u>       | <u>Detail Description</u>      | <u>Chart of Account Number</u>  | <u>Detail Amount</u>  |
| 20231024              | 10/24/2023          |                        | camp lodging                   | 07 2900 610 106 000 0           | 180.00                |
| Check Number: 14754   | Check Type: Check   | Check Date: 10/24/2023 | Vendor: JOST                   | JOSTENS                         | Check Total: 1,849.00 |
| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u>       | <u>Detail Description</u>      | <u>Chart of Account Number</u>  | <u>Detail Amount</u>  |
| 38022                 | 10/24/2023          |                        | 23/24 yearbook initial deposit | 07 2900 610 112 000 0           | 1,849.00              |
| Check Number: 14755   | Check Type: Check   | Check Date: 10/24/2023 | Vendor: LOUSSPORT              | Lou's Sporting Goods            | Check Total: 298.63   |
| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u>       | <u>Detail Description</u>      | <u>Chart of Account Number</u>  | <u>Detail Amount</u>  |
| 923185345             | 10/24/2023          | 24-000165              | field paint                    | 07 2900 610 102 000 0           | 298.63                |
| Check Number: 14756   | Check Type: Check   | Check Date: 10/24/2023 | Vendor: MARMAR                 | MARY MARSHALL                   | Check Total: 301.00   |
| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u>       | <u>Detail Description</u>      | <u>Chart of Account Number</u>  | <u>Detail Amount</u>  |
| 20231024              | 10/24/2023          | 24-000261              | officials fee                  | 07 2900 352 102 000 0           | 210.00                |
| 20231024              | 10/24/2023          | 24-000261              | mileage                        | 07 2900 352 102 000 0           | 91.00                 |
| Check Number: 14757   | Check Type: Check   | Check Date: 10/24/2023 | Vendor: NSAA                   | NEBRASKA SCHOOL ATHLETIC ASSOC. | Check Total: 200.00   |
| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u>       | <u>Detail Description</u>      | <u>Chart of Account Number</u>  | <u>Detail Amount</u>  |
| 20231024              | 10/24/2023          | 24-000259              | live stream fee                | 07 2900 810 102 000 0           | 200.00                |
| Check Number: 14758   | Check Type: Check   | Check Date: 10/24/2023 | Vendor: NORTHROCK              | NORTH OF THE ROCK DESIGNS       | Check Total: 949.00   |
| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u>       | <u>Detail Description</u>      | <u>Chart of Account Number</u>  | <u>Detail Amount</u>  |
| 217                   | 10/24/2023          | 24-000192              | Tlgger Camp shirt              | 07 2900 610 132 000 0           | 464.00                |
| 238                   | 10/24/2023          |                        | jh wrestling hoodies           | 07 2900 610 102 000 0           | 485.00                |
| Check Number: 14759   | Check Type: Check   | Check Date: 10/24/2023 | Vendor: PLATVALBAN             | PLATTE VALLEY BANK              | Check Total: 100.00   |
| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u>       | <u>Detail Description</u>      | <u>Chart of Account Number</u>  | <u>Detail Amount</u>  |
| 20231024              | 10/24/2023          | 24-000237              | Bayard Volleyball fund         | 07 2900 610 105 000 0           | 70.00                 |
| 20231024              | 10/24/2023          | 24-000237              | Bayard Staff memorial fund     | 07 2900 610 128 000 0           | 30.00                 |
| Check Number: 14760   | Check Type: Check   | Check Date: 10/24/2023 | Vendor: POLEXP                 | POLAR EXPRESS HVAC LL           | Check Total: 95.00    |
| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u>       | <u>Detail Description</u>      | <u>Chart of Account Number</u>  | <u>Detail Amount</u>  |
| 002310                | 10/24/2023          |                        | ice cream machine repairs      | 07 2900 610 118 000 0           | 95.00                 |
| Check Number: 14761   | Check Type: Check   | Check Date: 10/24/2023 | Vendor: REIPAM                 | PAM REICHART                    | Check Total: 1,000.00 |
| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u>       | <u>Detail Description</u>      | <u>Chart of Account Number</u>  | <u>Detail Amount</u>  |
| 20231024              | 10/24/2023          | 24-000236              | WTC FUNDRAISER                 | 07 2900 610 105 000 0           | 1,000.00              |

**Detail Check Register**

Checking Account: 7

**Student Activity**

| Check Number:         | Check Type:         | Check Date:      | Vendor:                    |   | Check Total:         |
|-----------------------|---------------------|------------------|----------------------------|---|----------------------|
| <u>Invoice Number</u> | <u>Invoice Date</u> | <u>PO Number</u> | <u>Detail Description</u>  | <u>Chart of Account Number</u>                            | <u>Detail Amount</u> |
| 14762                 | Check               | 10/24/2023       | RISLIN                     | LINDA RISCHLING   | 301.00               |
| 20231024              | 10/24/2023          | 24-000260        | officials fee              | 07 2900 352 102 000 0                                     | 210.00               |
| 20231024              | 10/24/2023          | 24-000260        | mileage half               | 07 2900 352 102 000 0                                     | 91.00                |
| 14763                 | Check               | 10/24/2023       | WPCI                       | WPCI  | 723.00               |
| 0067335               | 10/24/2023          |                  | student testing            | 07 2900 352 102 000 0                                     | 723.00               |
| 14764                 | Check               | 10/24/2023       | YMCA                       | Y M C A   | 100.00               |
| 20231024              | 10/24/2023          | 24-000265        | Admission fees             | 07 2900 610 133 000 0                                     | 100.00               |
| 14765                 | Check               | 10/26/2023       | BOARINN                    | BOARDERS INN & SUITES BY<br>COBBLESTONE HOTELS-BROKEN BOW | 366.72               |
| 20231026              | 10/26/2023          |                  | state land judging lodging | 07 2900 580 111 000 0                                     | 122.24               |
| 20231026              | 10/26/2023          |                  | state land judging lodging | 07 2900 580 111 000 0                                     | 122.24               |
| 20231026              | 10/26/2023          |                  | state land judging lodging | 07 2900 580 111 000 0                                     | 122.24               |
| 14766                 | Check               | 10/26/2023       | BRAPUB                     | BRADY PUBLIC SCHOOLS                                      | 106.00               |
| 20231026              | 10/26/2023          | 24-000278        | livestream fees            | 07 2900 810 102 000 0                                     | 75.00                |
| 20231026-0001         | 10/26/2023          | 24-000268        | Admissions                 | 07 2900 810 102 000 0                                     | 31.00                |
| V*20231026            | 10/27/2023          | 24-000278        | livestream fees            | 07 2900 810 102 000 0                                     | (75.00)              |
| V*20231026-0001       | 10/27/2023          | 24-000268        | Admissions                 | 07 2900 810 102 000 0                                     | (31.00)              |
| 14767                 | Check               | 10/26/2023       | HEMINFORD                  | HEMINGFORD PULIC SCHOOLS                                  | 61.05                |
| 20231026              | 10/26/2023          | 24-000269        | mileage                    | 07 2900 810 102 000 0                                     | 61.05                |
| 14768                 | Check               | 10/26/2023       | MORRILLSCH                 | MORRILL PUBLIC SCHOOLS                                    | 47.12                |
| 20231026              | 10/26/2023          | 24-000270        | mileage                    | 07 2900 810 102 000 0                                     | 47.12                |
| 14769                 | Check               | 10/26/2023       | NSAA                       | NEBRASKA SCHOOL ATHLETIC ASSOC.                           | 937.58               |
| 20231026              | 10/26/2023          | 24-000272        | fees                       | 07 2900 810 102 000 0                                     | 937.58               |
| 14770                 | Check               | 10/26/2023       | PERKINSCO                  | PERKINS COUNTY SCHOOL                                     | 261.32               |
| 20231026              | 10/26/2023          | 24-000271        | Mileage                    | 07 2900 810 102 000 0                                     | 261.32               |
| 14771                 | Check               | 10/27/2023       | BRAPUB                     | BRADY PUBLIC SCHOOLS                                      | 50.00                |
|                       |                     |                  |                            |   |                      |

**Detail Check Register**

| Checking Account:              |            | 7         | Student Activity |                       |  |                        |                                       |
|--------------------------------|------------|-----------|------------------|-----------------------|--|------------------------|---------------------------------------|
| 20231027                       | 10/27/2023 | 24-000278 | livestream fees  | 07 2900 810 102 000 0 |  | 50.00                  |                                       |
| *Denotes Expensed Invoice Item |            |           |                  |                       |  | Checking Account ID: 7 | Total without Voids: <u>24,784.36</u> |

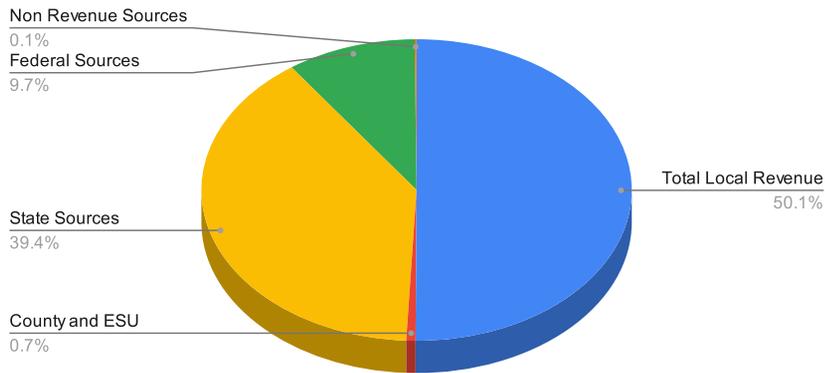
Revenue/Expenditure Summary

| Fund Number |                   | Budget       | Month to Date | Year to Date | Balance        | % Remaining |
|-------------|-------------------|--------------|---------------|--------------|----------------|-------------|
| 8           | Revenue           |              |               |              |                |             |
| 01          | GENERAL FUND      | 0.00         | 0.00          | 1,415,327.87 | (1,415,327.87) | 0.00        |
| 02          | Lunch Fund        | 0.00         | 0.00          | 14,346.66    | (14,346.66)    | 0.00        |
| 03          | Building Fund     | 0.00         | 0.00          | 34,143.55    | (34,143.55)    | 0.00        |
| 04          | Bond Fund         | 0.00         | 0.00          | 58,316.73    | (58,316.73)    | 0.00        |
| 05          | Employee Benefits | 0.00         | 0.00          | 66.96        | (66.96)        | 0.00        |
| 06          | Depreciation      | 0.00         | 0.00          | 291.95       | (291.95)       | 0.00        |
| 07          | Student Activity  | 0.00         | 0.00          | 50,279.10    | (50,279.10)    | 0.00        |
| 8           | Revenue           | 0.00         | 0.00          | 1,572,772.82 | (1,572,772.82) | 0.00        |
| 9           | Expenditure       |              |               |              |                |             |
| 01          | GENERAL FUND      | 7,204,907.00 | 0.00          | 1,027,586.79 | 6,177,320.21   | 15.00       |
| 02          | Lunch Fund        | 368,000.00   | 0.00          | 54,047.93    | 313,952.07     | 20.09       |
| 03          | Building Fund     | 184,056.00   | 0.00          | 113,226.39   | 70,829.61      | 61.52       |
| 04          | Bond Fund         | 218,530.00   | 0.00          | 0.00         | 218,530.00     | 0.00        |
| 05          | Employee Benefits | 117,995.00   | 0.00          | 11,547.43    | 106,447.57     | 9.79        |
| 06          | Depreciation      | 84,794.00    | 0.00          | 30,000.00    | 54,794.00      | 35.38       |
| 07          | Student Activity  | 354,234.00   | 0.00          | 59,933.64    | 294,300.36     | 22.52       |
| 9           | Expenditure       | 8,532,516.00 | 0.00          | 1,296,342.18 | 7,236,173.82   | 16.28       |

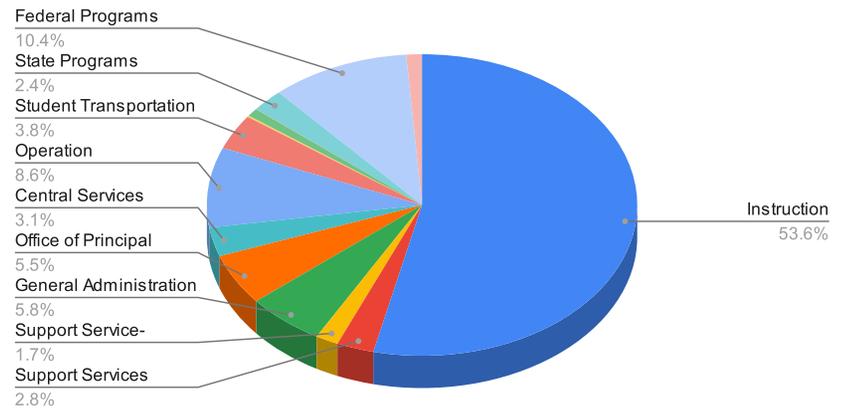
|                                   | 19-20 AFR | 20-21 AFR | 21-22 AFR | 22-23 AFR | Difference 21/22- 22/23 |  |  |  |  |  |
|-----------------------------------|-----------|-----------|-----------|-----------|-------------------------|--|--|--|--|--|
| General Fund                      |           |           |           |           |                         |  |  |  |  |  |
| Total Local Revenue               | 3105616   | 3036220   | 3128373   | 3162313   | 33940                   |  |  |  |  |  |
| County and ESU Receipts           | 57192     | 48572     | 45057     | 43874     | -1183                   |  |  |  |  |  |
| State Sources                     | 2541194   | 2608864   | 2605329   | 2485803   | -119526                 |  |  |  |  |  |
| Federal Sources                   | 526274    | 671491    | 958308    | 614768    | -343540                 |  |  |  |  |  |
| Non Revenue Sources               | 0         | 0         | 0         | 8686      | 8686                    |  |  |  |  |  |
| <b>Changes</b>                    |           |           |           |           | <b>-421623</b>          |  |  |  |  |  |
| Instruction                       | 3290110   | 3408693   | 3525598   | 3409012   | -116586                 |  |  |  |  |  |
| Support Services                  | 171705    | 205550    | 237473    | 177203    | -60270                  |  |  |  |  |  |
| Support Service- Instruction      | 107502    | 111747    | 94455     | 109155    | 14700                   |  |  |  |  |  |
| General Administration            | 298227    | 319716    | 338312    | 371685    | 33373                   |  |  |  |  |  |
| Office of Principal               | 389928    | 398474    | 323978    | 349258    | 25280                   |  |  |  |  |  |
| Central Services                  | 287033    | 231433    | 246711    | 197611    | -49100                  |  |  |  |  |  |
| Operation & Maintenance of Plant  | 581660    | 622646    | 604710    | 544981    | -59729                  |  |  |  |  |  |
| Student Transportation Regular Ed | 196855    | 179660    | 218247    | 239348    | 21101                   |  |  |  |  |  |
| Student Transportation Sped       | 14991     | 21791     | 6046      | 9370      | 3324                    |  |  |  |  |  |
| Other Student Support             | 22845     | 81341     | 120786    | 55658     | -65128                  |  |  |  |  |  |
| Community Service Operations      | 425       | 261       | 355       | 1374      | 1019                    |  |  |  |  |  |
| State Programs                    | 78434     | 115338    | 120513    | 153814    | 33301                   |  |  |  |  |  |
| Federal Programs                  | 700539    | 703461    | 718510    | 661968    | -56542                  |  |  |  |  |  |
| Transfers Outgoing                | 100000    | 110000    | 150000    | 75000     | -75000                  |  |  |  |  |  |
| <b>Changes</b>                    |           |           |           |           | <b>-350257</b>          |  |  |  |  |  |
| Depreciation                      |           |           |           |           |                         |  |  |  |  |  |
| Local Sources                     | 2259      | 1718      | 1448      | 1400      | -48                     |  |  |  |  |  |
| Non Revenue Sources               | 42000     | 42000     | 0         | 50000     | 50000                   |  |  |  |  |  |
| <b>Changes</b>                    |           |           |           |           | <b>49952</b>            |  |  |  |  |  |
| Other Student Support             | 96399     | 98849     | 0         | 0         | 0                       |  |  |  |  |  |
| <b>Changes</b>                    |           |           |           |           | <b>0</b>                |  |  |  |  |  |
| Employee Benefit                  |           |           |           |           |                         |  |  |  |  |  |
| Local Sources                     | 2828      | 465       | 179       | 971       | 792                     |  |  |  |  |  |
| Non Revenue Sources               |           | 60000     | 17065     | 25000     | 7935                    |  |  |  |  |  |
| <b>Changes</b>                    |           |           |           |           | <b>8727</b>             |  |  |  |  |  |
| Other Support                     | 69699     | 46892     | 38864     | 33361     | 5503                    |  |  |  |  |  |
| <b>Changes</b>                    |           |           |           |           | <b>5503</b>             |  |  |  |  |  |
| Activities                        |           |           |           |           |                         |  |  |  |  |  |
| Local Sources                     | 157783    | 166570    | 275748    | 245610    | -30138                  |  |  |  |  |  |
| NonRevenue Sources                | 100000    | 110000    | 150000    | 75000     | -75000                  |  |  |  |  |  |
| Changes                           |           |           |           |           | -105138                 |  |  |  |  |  |
| Other Student Support             | 211078    | 237246    | 407475    | 345060    | -62415                  |  |  |  |  |  |
| <b>Changes</b>                    |           |           |           |           | <b>-62415</b>           |  |  |  |  |  |
| Lunch                             |           |           |           |           |                         |  |  |  |  |  |
| Local Sources                     | 64886     | 17950     | 20979     | 71083     | 50104                   |  |  |  |  |  |

|                                       |        |         |        |        |                      |  |  |  |  |
|---------------------------------------|--------|---------|--------|--------|----------------------|--|--|--|--|
| State Sources                         | 2076   | 1667    | 0      | 3516   | 3516                 |  |  |  |  |
| Federal Sources                       | 214118 | 236785  | 267846 | 189136 | -78710               |  |  |  |  |
| Changes                               |        |         |        |        | -25090               |  |  |  |  |
| Food Service Operations               | 243350 | 277342  | 268394 | 308951 | 40557                |  |  |  |  |
| <b>Changes</b>                        |        |         |        |        | <b>40557</b>         |  |  |  |  |
| Bond                                  |        |         |        |        |                      |  |  |  |  |
| Local Sources                         | 202638 | 203304  | 206189 | 201091 | -5098                |  |  |  |  |
| State Sources                         | 18864  | 17816   | 17610  | 17733  | 123                  |  |  |  |  |
| None Revenue                          |        | 1250000 |        |        |                      |  |  |  |  |
| <b>Changes</b>                        |        |         |        |        | <b>-4975</b>         |  |  |  |  |
| Debt Services                         | 211630 | 1456841 | 212608 | 216725 | 4117                 |  |  |  |  |
| <b>Changes</b>                        |        |         |        |        | <b>4117</b>          |  |  |  |  |
| Special Building                      |        |         |        |        |                      |  |  |  |  |
| Local Sources                         | 142632 | 106506  | 64670  | 107771 | 43101                |  |  |  |  |
| State Sources                         | 12160  | 8882    | 4947   | 9882   | 4935                 |  |  |  |  |
| Federal Sources                       | 0      | 0       | 169164 | 112178 | -56986               |  |  |  |  |
| <b>Changes</b>                        |        |         |        |        | <b>-8950</b>         |  |  |  |  |
| Facilities                            | 225486 | 101699  | 72826  | 199080 | 126254               |  |  |  |  |
| Federal Programs                      | 0      | 0       | 292731 | 137    | -292594              |  |  |  |  |
| <b>Changes</b>                        |        |         |        |        | <b>-166340</b>       |  |  |  |  |
| <b>Total Changes in Revenue</b>       |        |         |        |        | <b>-\$398,727.00</b> |  |  |  |  |
| <b>Total Changes in Disbursements</b> |        |         |        |        | <b>-\$466,420.00</b> |  |  |  |  |

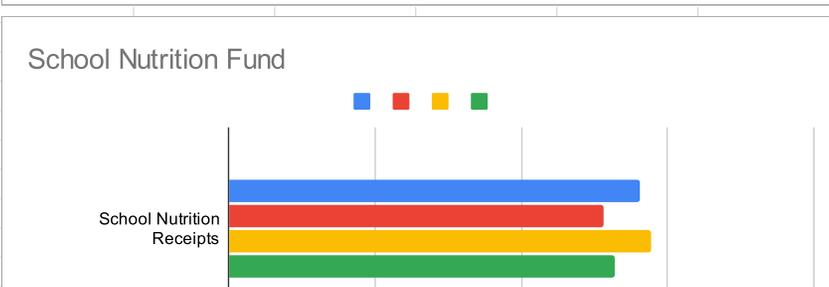
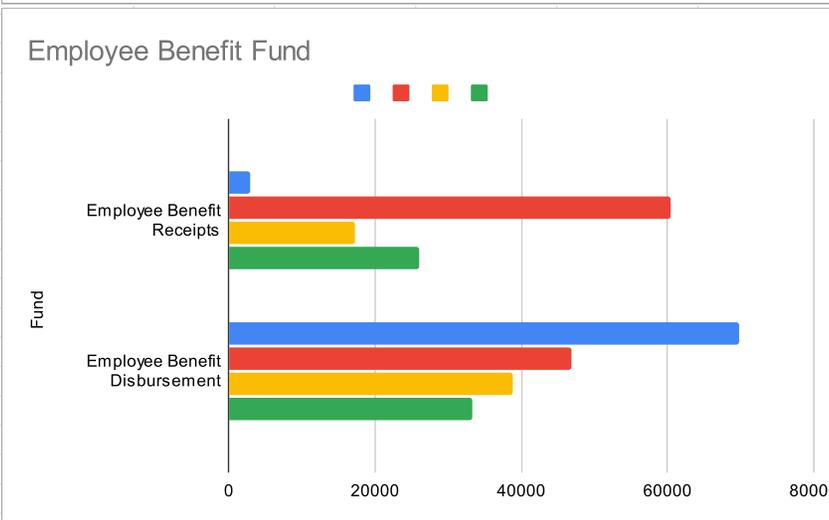
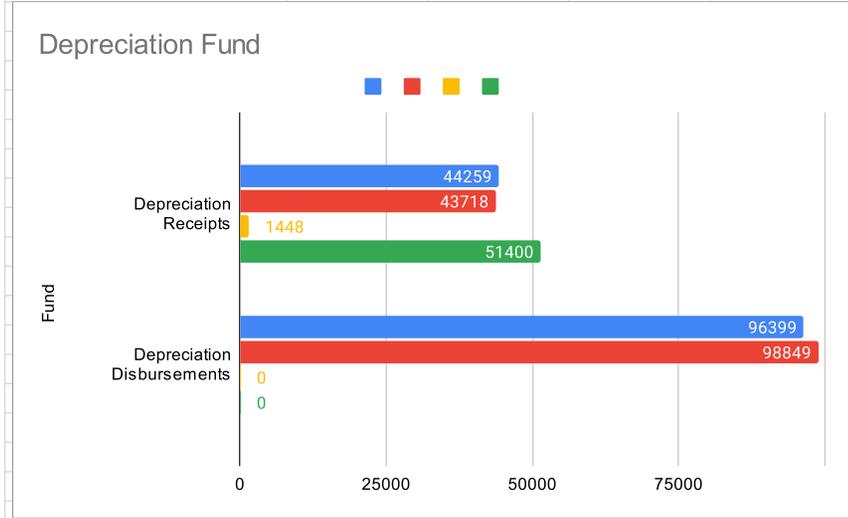
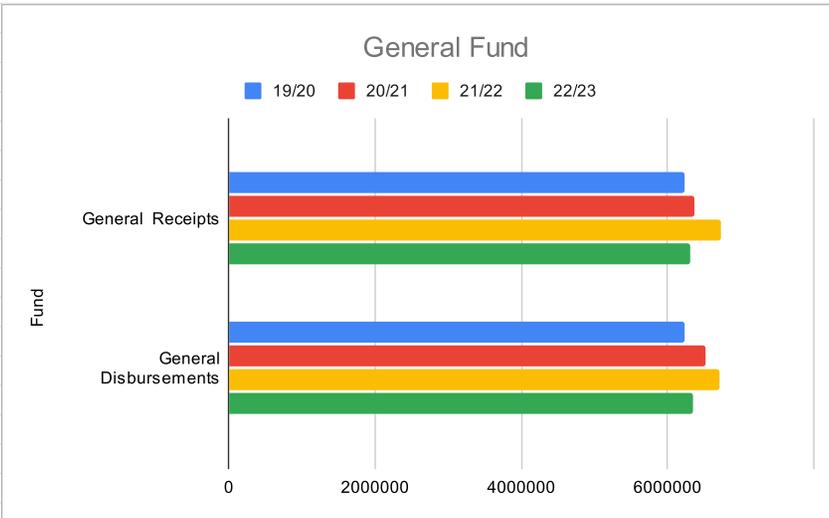
22-23 General Fund Revenue

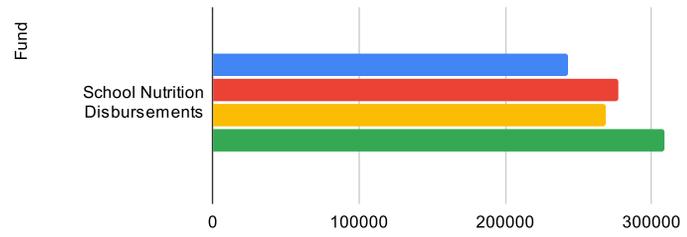
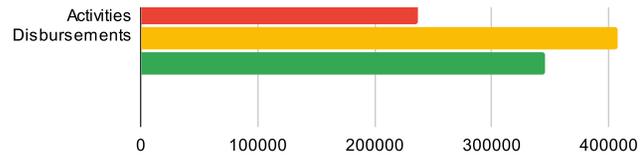


General Fund Disbursements

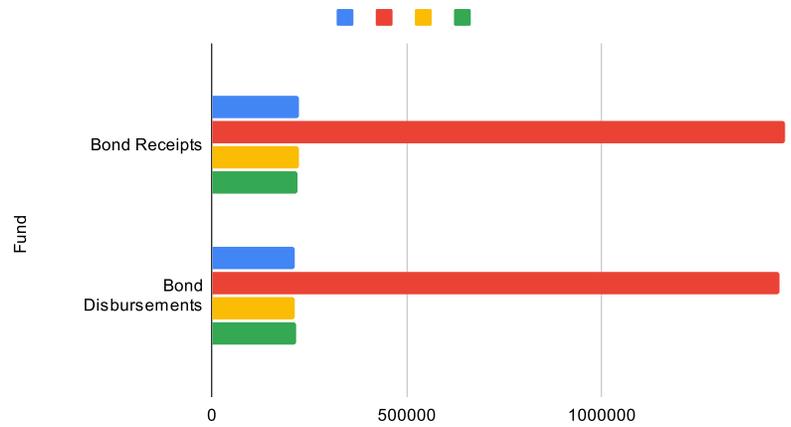


| Fund                           | 19/20   | 20/21   | 21/22   | 22/23   |
|--------------------------------|---------|---------|---------|---------|
| General Receipts               | 6230276 | 6365147 | 6737067 | 6315444 |
| General Disbursements          | 6240254 | 6523383 | 6705694 | 6355437 |
| Depreciation Receipts          | 44259   | 43718   | 1448    | 51400   |
| Depreciation Disbursements     | 96399   | 98849   | 0       | 0       |
| Employee Benefit Receipts      | 2828    | 60465   | 17244   | 25971   |
| Employee Benefit Disbursement  | 69699   | 46892   | 38864   | 33361   |
| Activities Receipts            | 257783  | 276570  | 425748  | 320610  |
| Activities Disbursements       | 211078  | 237246  | 407475  | 345060  |
| School Nutrition Receipts      | 281080  | 256402  | 288825  | 263735  |
| School Nutrition Disbursements | 243350  | 277342  | 268394  | 308951  |
| Bond Receipts                  | 221502  | 1471120 | 223799  | 218824  |
| Bond Disbursements             | 211630  | 1456841 | 212608  | 216725  |
| Special Building Receipts      | 154792  | 115388  | 238781  | 229831  |
| Special Building Disbursements | 225486  | 101699  | 365557  | 199217  |

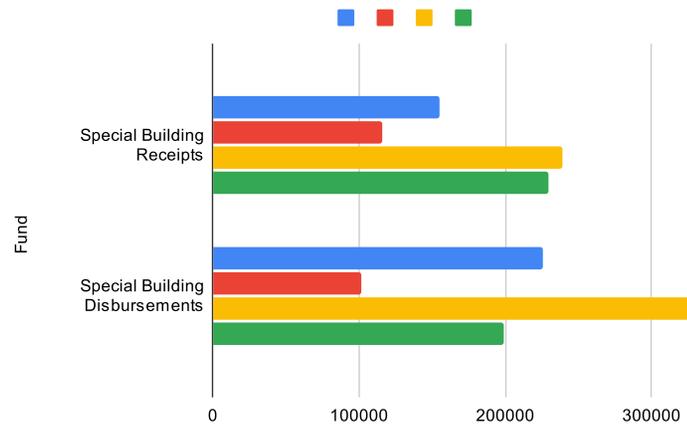




### Bond Fund



### Special Building Fund







## 2023 School Emergency Operations Management Plan Summary: Bayard Public Schools Report

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### Elements of a High-Quality School Emergency Operations Plan<sup>1</sup>

#### *Concept of Operations*

This plan **does** include a Concept of Operations section.

#### *Organization and Assignment of Responsibilities*

The plan has a section on the roles and responsibilities of the following groups with **checked boxes**:

- |  |  |  |
|--|--|--|
| <input checked="" type="checkbox"/> School Staff       | <input checked="" type="checkbox"/> Law Enforcement                            | <input checked="" type="checkbox"/> Community Partners |
| <input checked="" type="checkbox"/> Families/Guardians | <input checked="" type="checkbox"/> Fire and Emergency Management System (EMS) |  |

#### *Direction, Control, and Coordination*

The safety plan **does** explain the framework for all **direction, control, and coordination activities**.

The plan **does** reference incident command structures (ICS) or the national incident emergency management system (NIMS).

#### *Information Collection, Analysis, and Decision Making*

The plan **does** have a section that addresses the role of information in the successful implementation of activities that occur **before, during, and after** an emergency.

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<sup>1</sup> Elements included in this summary are taken from guidance for the U.S. Department of Education's *Guide for Developing High-Quality School Emergency Operations Plans*, 2013. [https://rems.ed.gov/docs/REMS\\_K-12\\_Guide\\_508.pdf](https://rems.ed.gov/docs/REMS_K-12_Guide_508.pdf). Each school safety plan was reviewed and it was noted whether or not they contained sections labeled with the elements of a high-quality school emergency operations plan as identified by the Readiness and Emergency Management for Schools (REMS) Technical Assistance (TA) Center. This summary reflects whether the local school safety plan includes these elements as sections in the plan, and if it aligns with the template provided by the Nebraska Department of Education.

### *Training and Exercises*

There is a section describing **training or exercise activities**. **Law Enforcement** is included in this section.

### *Administration, Finance, and/or Logistics*

There is a section on **administrative, financial, and/or logistical activities**.

### *Plan Development and Maintenance*

The safety plan **does** have a section on **plan development and maintenance**. **Law Enforcement** is involved in the planning/coordinating process of the school plan before an emergency.

### *Authorities and References*

There **is** a section in the safety plan on the legal basis for emergency operations and activities.

The plan **does** have provisions for the succession of decision-making authority.

### *Functional Annexes*

The safety plan includes a section on the topics below **with checked boxes**:

- |  |   |  |
|--|---|--|
| <input checked="" type="checkbox"/> Evacuation       | <input checked="" type="checkbox"/> Lockdown                        | <input checked="" type="checkbox"/> Recovery             |
| <input checked="" type="checkbox"/> Lockout          | <input checked="" type="checkbox"/> Communications and Warning      | <input type="checkbox"/> Public Health Issues            |
| <input checked="" type="checkbox"/> Shelter-in-Place | <input checked="" type="checkbox"/> Continuity of Operations (COOP) | <input checked="" type="checkbox"/> Mental Health Issues |
| <input type="checkbox"/> Emergency Medical Issues    |   |  |

The safety plan **does** use the EOP template provided by the NDE.

The safety plan **does not** detail procedures for identifying potentially missing students, staff, and visitors.

The safety plan **does** include a **Family or Student Reunification** section which details how students will be reunited with their families.

The safety plan **does not** contain actions the school will implement on a routine, ongoing basis to secure the school from criminal threats originating from both inside and outside the school.

### *Threats and Hazards*

The school safety plan includes a course of action for the following threats and hazards with **checked boxes**:

- |  |  |   |
|--|--|---|
| <input checked="" type="checkbox"/> Fire           | <input type="checkbox"/> Severe Weather                                      | <input type="checkbox"/> Blizzard/Snow      |
| <input type="checkbox"/> Earthquake                | <input checked="" type="checkbox"/> Intruder/Active Shooter                  | <input type="checkbox"/> Bomb Threat(s)     |
| <input checked="" type="checkbox"/> Suicide        | <input type="checkbox"/> Wildfire  | <input type="checkbox"/> Explosion          |
| <input type="checkbox"/> Lightning                 | <input type="checkbox"/> Extreme Temperatures                                | <input checked="" type="checkbox"/> Tornado |
| <input type="checkbox"/> Pandemic/Disease Outbreak | <input type="checkbox"/> Wildlife on Campus                                  | <input type="checkbox"/> Flood              |
| <input type="checkbox"/> Mass Casualty Incident    | <input checked="" type="checkbox"/> Chemical or Hazardous Material Incidents |   |
| <input type="checkbox"/> Other (Please specify):   |  |   |

## Comparison of Elements of a High-Quality School Emergency Operations Plan for 2017 & 2023

| Category   | Description  | 2017                     | 2023                                |
|--|--|--------------------------|-------------------------------------|
| <i>Concept of Operations</i>                                 |  |                          |                                     |
|  | This plan includes a Concept of Operations section.  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <i>Organization and Assignment of Responsibilities</i>       |  |                          |                                     |
|  | School Staff   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|  | Families/Guardians   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|  | Law Enforcement  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|  | Fire/EMS   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|  | Community Partners   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <i>Direction, Control, and Coordination</i>                  |  |                          |                                     |
|  | The plan includes direction, control, and coordination activities?   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|  | The plan references incident command structures (ICS) or the national incident emergency management system (NIMS).                       | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <i>Information Collection, Analysis, and Decision Making</i> |  |                          |                                     |
|  | The plan has a section to address the role of information in the successful implementation of activities that occur during an emergency. | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <i>Training and Exercises</i>                                |  |                          |                                     |
|  | There is a section describing training or exercise activities  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|  | Law Enforcement is included in this section.   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <i>Administration, Finance, and/or Logistics</i>             |  |                          |                                     |
|  | There is a section on administrative, financial, and/or logistical activities.   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <i>Plan Development and Maintenance</i>                      |  |                          |                                     |
|  | The safety plan has a section on plan development and maintenance.   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|  | Law Enforcement is involved in the planning/coordinating process of the school plan before an emergency.                                 | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <i>Authorities and References</i>                            |  |                          |                                     |
|  | There is a section in the plan on the legal basis for emergency operations and activities.   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|  | The plan has provisions for the succession of decision-making authority.   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

| Category                   | Description   | 2017                                | 2023                                |
|----------------------------|---|-------------------------------------|-------------------------------------|
| <i>Functional Annexes</i>  |   |                                     |                                     |
|                            | Evacuation  | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
|                            | Lockdown  | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
|                            | Lockout / Secure  | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
|                            | Shelter   | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
|                            | Communications and Warning  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
|                            | Public Health Issues  | <input type="checkbox"/>            | <input type="checkbox"/>            |
|                            | Emergency Medical Issues  | <input type="checkbox"/>            | <input type="checkbox"/>            |
|                            | Mental Health Issues  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
|                            | Continuity of Operations (COOP)   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
|                            | The safety plan details procedures for identifying potentially missing students, staff, and visitors. | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
|                            | The safety plan includes a Family or Student Reunification section.                                   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
|                            | The plan contains actions the school will implement to secure the school from criminal threats.       | <input type="checkbox"/>            | <input type="checkbox"/>            |
|                            | The safety plan uses the EOP template provided by the NDE.  | Not Applicable                      | <input checked="" type="checkbox"/> |
| <i>Threats and Hazards</i> |   |                                     |                                     |
|                            | Fire  | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
|                            | Tornado   | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
|                            | Severe Weather  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
|                            | Blizzard  | <input type="checkbox"/>            | <input type="checkbox"/>            |
|                            | Extreme Temperature   | <input type="checkbox"/>            | <input type="checkbox"/>            |
|                            | Earthquake  | <input type="checkbox"/>            | <input type="checkbox"/>            |
|                            | Flood   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
|                            | Intruder/Active Shooter   | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
|                            | Mass Casualty Incident  | <input type="checkbox"/>            | <input type="checkbox"/>            |
|                            | Bomb Threat   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
|                            | Explosion   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
|                            | Chemical or Hazardous Material  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
|                            | Suicide   | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
|                            | Wildfire  | <input type="checkbox"/>            | <input type="checkbox"/>            |
|                            | Lightning   | <input type="checkbox"/>            | <input type="checkbox"/>            |
|                            | Pandemic/Disease Outbreak   | <input type="checkbox"/>            | <input type="checkbox"/>            |
|                            | Wildlife on Campus  | <input type="checkbox"/>            | <input type="checkbox"/>            |
|                            | Other   | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |

| <b>Extra-Duty Assignments for 2023-2024</b>   |                |                   |
|---|----------------|-------------------|
| <b>Full Year Activities</b>                   |                |                   |
| Annual  | Head           | Jessica Klassen   |
| Band  | Director       | Sara Schmidt      |
| Cheerleading                                  | Sponsor        | Tressa White      |
| Class of 2024 and Graduation                  | Sponsor        | Linde Rafferty    |
| Class of 2024 and Graduation                  | Sponsor        | Justin Rafferty   |
| Class of 2024 and Graduation                  | Sponsor        | Zach Nesbitt      |
| Class of 2025 and Prom Sponsors               | Sponsor        | Jessica Klassen   |
| Class of 2025 and Prom Sponsors               | Sponsor        | Laurie Bauer      |
| Class of 2025 and Prom Sponsors               | Sponsor        | Steven Posey      |
| Class of 2026                                 | Sponsor        | Jim Roberts       |
| Class of 2026                                 | Sponsor        | Mykayla Torres    |
| Class of 2026                                 | Sponsor        | Holly Nolte       |
| Class of 2027                                 | Sponsor        | Elliot Reish      |
| Class of 2027                                 | Sponsor        | Sara Schmidt      |
| Class of 2027                                 | Sponsor        | Stephanie Barker  |
| Class of 2028                                 | Sponsor        | Randy McKibbin    |
| Class of 2028                                 | Sponsor        | Kimberly Ferguson |
| Class of 2028                                 | Sponsor        | Bobbie Stuart     |
| Class of 2029                                 | Sponsor        | Barbara Pieper    |
| Class of 2029                                 | Sponsor        | Colton Ehler      |
| Class of 2029                                 | Sponsor        | Brandon Stuart    |
| Educators Rising Sponsor                      | Head           | Mykayla Torres    |
| Elementary Home Work Club                     | Shared         | Cheryl Ferrero    |
| Elementary Home Work Club                     | Shared         | Michelle Martinez |
| Elementary Home Work Club                     | Shared         | Brittany Binder   |
| Elementary Home Work Club                     | Shared         | Amanda Anderson   |
| Elementary Leader in Me                       | Shared         | Cheryl Ferrero    |
| Elementary Leader in Me                       | Shared         | Lacee James       |
| eSports                                       | Sponsor        | Jeff Erdman       |
| FFA Advisor                                   | Advisor        | Justin Rafferty   |
| Newspaper                                     | Sponsor        | Stephanie Barker  |
| High Ability Learner (HAL) Coordinator        | Coordinator    | Lacee James       |
| Home Work Club                                | Sponsor        | Jennifer Gier     |
| Honor Society Advisor                         | Advisor        | Laurie Bauer      |
| HOSA (Health Occupations Students of America) | Sponsor        | Zach Nesbitt      |
| School Improvement Coordinator                | Coordinator    | Cheryl Ferrero    |
| Secondary LEAD Team (Jr./Sr. High)            | Shared Sponsor | Jennifer Gier     |
| Secondary LEAD Team (Jr./Sr. High)            | Shared Sponsor | Linde Rafferty    |
| SkillsUSA Sponsor                             | Sponsor        |                   |
| Student Council (Elementary)                  | Shared Sponsor | Lacee James       |
| Student Council (Elementary)                  | Shared Sponsor | Brittany Binder   |

|                                |                   |                  |
|--------------------------------|-------------------|------------------|
| Student Council (Jr./Sr. High) | Head Sponsor      | Linde Rafferty   |
| Student Council (Jr./Sr. High) | Assistant Sponsor | Justin Rafferty  |
| Quiz Bowl                      | Sponsor           | Linde Rafferty   |
| Vocal                          | Director          | Kelley Rice      |
| Webpage Coordinator            | Coordinator       | Jennifer Gier    |
| Weights(Zero Hour??)           | Lead              | Colton Ehler     |
|                                |                   |                  |
| <b>Fall Activities</b>         |                   |                  |
| Cross Country                  | Head Coach        | Candace Ehler    |
| Cross Country                  | Assistant Coach   | Alex Araujo      |
| Football                       | Head Coach        | Brandon Stuart   |
| Football                       | Assistant Coach   | Colton Ehler     |
| Football                       | Assistant Coach   | Joe Foland       |
| Football                       | Assistant Coach   | Zay Mancias      |
| Girls Golf                     | Coach             | Jim Roberts      |
| Jr. High Football              | Head Coach        | Mike Simons      |
| Jr. High Football              | Assistant Coach   | Elliot Reish     |
| Jr. High Volleyball            | Head Coach        | Julie Cochran    |
| Jr. High Volleyball            | Assistant Coach   | Barbara Pieper   |
| One Act Plays                  | Director          | Jenny Posey      |
| Softball                       | Head Coach        | Steven Posey     |
| Softball                       | Assistant Coach   | Tressa White     |
| Volleyball                     | Head Coach        | Cindy Korrell    |
| Volleyball                     | Assistant Coach   | Justine Jobman   |
|                                |                   |                  |
| <b>Winter Activities</b>       |                   |                  |
| Boys Basketball                | Head Coach        | Ryan Hergenreder |
| Boys Basketball                | Assistant Coach   | Zay Mancias      |
| Girls Basketball               | Head Coach        | Colton Ehler     |
| Girls Basketball               | Assistant Coach   | Grace Dobrinski  |
| Jr. High Boys Basketball       | Head Coach        | OPEN             |
| Jr. High Boys Basketball       | Assistant Coach   | Barbara Pieper   |
| Jr. High Girls Basketball      | Head Coach        | Mike Simons      |
| Jr. High Girls Basketball      | Assistant Coach   | Barbara Pieper   |
| Jr. High Wrestling             | Head Coach        | Randy McKibbin   |
| Jr. High Wrestling             | Assistant Coach   | Elliot Reish     |
| Jr. High Girls Wrestling       | Head Coach        | Randy McKibbin   |
| Jr. High Girls Wrestling       | Assistant Coach   | OPEN             |
| Speech                         | Head Coach        | Amanda Anderson  |
| Wrestling - Boys               | Head Coach        | Cory Barker      |
| Wrestling - Boys               | Assistant Coach   | Garrett Schukei  |
| Wrestling - Girls              | Head Coach        | Randy McKibbin   |
| Wrestling - Girls              | Coaches Assistant | Kadee Armstrong  |

**Spring Activities**

|                                      |                 |                   |
|--------------------------------------|-----------------|-------------------|
| Boys Golf                            | Coach           | Jim Roberts       |
| Destination Imagination - Elementary | Sponsor         | Jennifer Tavenner |
| Destination Imagination - Secondary  | Sponsor         | Barbara Pieper    |
| Jr. High Boys Track                  | Head Coach      | Brandon Stuart    |
| Jr. High Boys Track                  | Assistant Coach | Mike Simons       |
| Jr. High Girls Track                 | Head Coach      | Colton Ehler      |
| Jr. High Girls Track                 | Assistant Coach | Grace Dobrinski   |
| Track - Boys                         | Head Coach      | Mike Simons       |
| Track - Boys                         | Assistant Coach | Teri Stuart       |
| Track - Girls                        | Head Coach      | Brandon Stuart    |
| Track - Girls                        | Assistant Coach | Zach Nesbitt      |

# NASB BOARD NOTES

A MONTHLY PUBLICATION FROM THE NEBRASKA ASSOCIATION OF SCHOOL BOARDS



Leadership

Innovation

Vision

Engagement

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1,960,000 Nebraskans

324,000 Students

1,700 Locally Elected School Board Members

260 Member Districts/ESUs

ONE NEBRASKA

## THIRTEEN BOARDS RECEIVE BOARD OF EXCELLENCE AWARD

<https://members.nasbonline.org/programs-services/awards-of-achievement-program>



AINSWORTH



DAVID CITY



GRETNA



HEARTLAND



HERSHEY



NORRIS



NORTH PLATTE



PALMER

As NASB wraps up our annual Area Membership Meetings, we would like to take a moment to highlight this year's boards who were honored for their collective volunteer time and commitment to education. This year, 13 boards received the Board of Excellence Award. Some of the criteria for this award includes having a voting delegate participate in the annual NASB Delegate Assembly; members must each attend a minimum of two learning opportunities during the year; and board members must participate in at least one local leadership team planning retreat per year. The full criteria can be found on the "Board of Excellence Criteria" page at the link above.



PAPILLION LA VISTA



RALSTON



ST. PAUL



SYRACUSE-DUNBAR-AVOCA



YORK

**Ainsworth Community Schools** = Frank Beel, Bryan Doke, Scott Erthum, Mark Johnson, Jessica Pozehl, Brad Wilkins, Superintendent Dale Hafer. **David City Public Schools** = Justin Krafka, Kasey Kuhlman, Don Moravec, Aaron Rerucha, Stephanie Summers, Marcus Thoendel, Superintendent Chad Denker. **Gretna Public Schools** = Greg Beach, Mark Hauptman, Rick Hollendieck, Kyle Janssen, Dawn Stock, Blake Turpen, Superintendent Travis Lightle. **Heartland Community Schools** = Gary Braun, Lacey Gloystein, Ryan Goertzen, Jennifer Hiebner, Tyler Newton, Tammy Ott, Superintendent Jeremy Klein. **Hershey Public Schools** = Tim Berntson, Jason Bode, Steve Koch, Jodi Seamann, Yvette Troyer, Amy Wolfskill, Superintendent Jane Davis. **Norris School District 160** = Rhonda Burbach, Jim Devine, Craig Gana, Gary Kubicek, Stephanie Meese, Aaron Wubbels, Superintendent Brian Maschmann. **North Platte Public Schools** = Skip Altig, Angela Blaesi, Emily Garrick, Jo Ann Lundgreen, Cynthia O'Connor, Matthew Pederson, Superintendent Todd Rhodes. **Palmer Public Schools** = Brian Friedrichsen, Daniel Hake, Heather Shotkoski, Justin Valasek, Todd Weller, Kathy Wolfe, Superintendent Joel Bohlken. **Papillion La Vista Community Schools** = Skip Bailey, Valerie Fisher, Brittany Holtmeyer, Brian Lodes, Marcus Madler, SuAnn Witt, Superintendent Andy Rikli. **Ralston Public Schools** = Carrie Hough, Katie Krause, Elizabeth Kumru, Robin Richards, Mary Roarty, Samantha Willey, Superintendent Jason Buckingham. **St. Paul Public Schools** = Curt Dubas, Jason Meinecke, Janelle Morgan, Marty Mrkvicka, Dan Scheer, Philip Thede, Superintendent Adam Patrick. **Syracuse-Dunbar-Avoca Public Schools** = Andy Burr, Barry Janssen, Justin Stark, Katie Tonkin, Brianne Wilhelm, Ed Zastera, Superintendent David Kraus. **York Public Schools** = Brien Alley, Matt Holthe, Amie Kopcho, Alison North, Pepper Papineau, Barb Skaden, Superintendent Mitch Bartholomew.

# TRAINING, NETWORKING, ENGAGEMENT & EVENTS

Leadership

Innovation

Vision

Engagement

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ONE NEBRASKA

<https://members.nasbonline.org/events>



## Your Monthly Board Agenda Update Video Links from NASB

<https://members.nasbonline.org/news-resources/video-library>



**New Board Member Workshop - November 1 - Kearney**

**NAPSF Fall Conference - November 6 - Kearney**

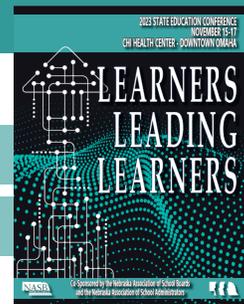
**State Education Conference - November 15-17 - Omaha**

**Learners Leading Learners**

**Sparq Data Solutions Open House - November 14 - Omaha**

**2023 NASB Delegate Assembly - Friday, November 17 - 8:00 AM CT**

View and Download the 2023 Advocacy Handout for the Delegate Assembly now at:  
<https://members.nasbonline.org/government-relations/nasb-advocacy-handbook>



**The 2024 Legislative Session will begin Wednesday, January 3**

**School Board Member Week in Nebraska - January 21-28**

**Legislative Issues Conference - January 21-22 - Lincoln**

**Board Presidents Retreat - January 28-29 - Norfolk**

**Board Presidents Retreat - February 4-5 - Kearney**

To register for an NASB event, click on the 'My Membership' link, then navigate to the 'Events' dropdown and select 'Register'. If you do not have an email and password to log in or have forgotten it, please contact NASB at 800-422-4572 for assistance.

# THE 2023 STATE EDUCATION CONFERENCE

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1,960,000 Nebraskans 324,000 Students 1,700 Locally Elected School Board Members 260 Member Districts/ESUs ONE NEBRASKA

<https://members.nasbonline.org/events/state-education-conference>

## WEDNESDAY, NOVEMBER 15 - PRE-CONFERENCE SESSIONS

### Educator Workforce: Strategies to Attract, Develop, and Retain a High-Quality Staff

National and state educator workforce data is important to solving issues that face Nebraska. You will hear Nebraska's story through data, be introduced to the national publication "5 Shifts to Address the National Educator Shortage", and share strategies that work to alleviate workforce challenges in our schools.

### Speak Out, Reach Out!

Boards are facing a sense of urgency due to the ever increasing need to engage parents and community. Boards provide a platform for parents and patrons to speak out through public comment but how does a board reach out through appropriate measures to ensure parents and patrons feel heard? Beyond the board meeting how do boards reach out and maintain a continuous dialogue with parents and community?



## KEYNOTES

### Better Together - Princess Sarah Culberson

Princess Sarah has an extraordinary journey that has been featured on CNN, GMA, and BBC, among numerous other media outlets. She shares the story of reuniting with her birth father in "A Princess Found: An American Family, an African Chiefdom, and the Daughter Who Connected Them All", now being adapted into a major motion picture for Disney Studios. A real-life Princess of Sierra Leone, she is a humanitarian, author, and speaker on building a culture of belonging who uses her personal story of being adopted and growing up in a bi-racial family to illustrate understanding cultural differences.

### The Masterpiece In You - Richard Hight

Internationally-known artist and keynote speaker Richard Hight hails from a military family with roots deep in the red dirt of Oklahoma. Overcoming challenges faced at a young age led to valuable lessons learned about focusing on strengths and recognizing possibilities, not limitations. His artistic gift allowed him to express his ideas, and his successes built his confidence. From this his mission emerged - Vision, Focus, Grit! Richard's impressionist approach to painting equips him to successfully communicate with his audience as he wants the audience to focus on the artistic process, not the finished canvas. Some events you attend - This one, you experience!

### Learning From Our New Leaders - Governor Jim Pillen & Commissioner Brian Maher

We are happy to welcome our new 2023 Nebraska leadership! Governor Jim Pillen will reflect on his first year along with vision and priorities for K-12 education moving forward. You will also have an opportunity to hear Brian Maher, Commissioner of Education, share his thoughts on education in our state and bring you up to speed on things at the Nebraska Department of Education.

## WEDNESDAY, NOVEMBER 15

Pre-Conference Sessions  
1:00 to 4:00 PM

Exhibitor Reception  
4:00 to 5:30 PM

## THURSDAY, NOVEMBER 16

Board Member/Mentor Collaboration  
7:15 to 8:15 AM

Opening Keynote Speaker  
8:15 to 9:30 AM

A - Breakout Sessions  
9:45 to 10:45 AM

B - Breakout Sessions  
11:15 AM to 12:15 PM

Thursday Luncheon Keynote Speaker  
12:30 to 2:00 PM

C - Breakout Sessions  
2:15 to 3:15 PM

D - Breakout Sessions  
3:30 to 4:30 PM

## FRIDAY, NOVEMBER 17

Classroom Showcase  
8:00 to 11:30 AM

NASB Delegate Assembly  
8:00 to 9:30 AM

NASA Membership Meeting  
8:00 to 9:30 AM

E - Breakout Sessions  
9:15 to 10:15 AM

F - Breakout Sessions  
10:30 to 11:30 AM

Friday Luncheon Keynote Speaker  
11:45 AM to 1:15 PM

# AT THE BOARD TABLE

Leadership

Innovation

Vision

Engagement

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1,960,000 Nebraskans

324,000 Students

1,700 Locally Elected School Board Members

260 Member Districts/ESUs

ONE NEBRASKA

## BOARD CALENDAR AGENDA ITEMS FOR YOUR MONTHLY MEETINGS

<https://members.nasbonline.org/board-leadership>



Each month, this space reflects recommended regular board meeting agenda items to include in the upcoming board meeting agenda. Please contact Marcia at [mherring@NASBonline.org](mailto:mherring@NASBonline.org) if you have questions or recommendations for improving the Board Meeting Annual Calendar.

View the full calendar at: <https://members.nasbonline.org/board-leadership/resources>

### NOVEMBER BOARD AGENDA ITEMS

In addition to routine agenda items, time sensitive topics include:

**ACCOUNTABILITY AND STUDENT ACHIEVEMENT REVIEW** - Financial Literacy – Beginning the 2023-24 school year, each district shall include financial literacy instruction [at minimum complete at least one five-credit high school course in personal finance or financial literacy prior to graduation]. On or before December 31, 2024, and on or before December 31 of each year thereafter, in order to promote and support financial literacy education, each school district shall provide an annual financial literacy status report to its school board, including, but not limited to, student progress in financial literacy courses and other district determined measures of financial literacy progress from the previous school year. §79-3004

**ADVOCACY** - Appoint local board Delegate Assembly Representative – notify Matt Belka @ [mbelka@NASBonline.org](mailto:mbelka@NASBonline.org)

**BUDGET** - District Audit Report – Review

*\*\*Review the full November Agenda on page 36 of the 2023 NASB Board Meeting Guide & Annual Board Calendar.*

### BOARD SELF-ASSESSMENT

Following the board's evaluation of the superintendent or ESU Administrator, consider administering a Board Self-Assessment. This provides an opportunity for board members to self-reflect and collectively consider the effectiveness of the board's governance leadership and working relationship with the superintendent or ESU Administrator. Schedule a board retreat with Marcia or Stacie to review the results and participate in discussion of goals to address the board's identified areas of growth. Please contact Katie Corfield at [kcorfield@NASBonline.org](mailto:kcorfield@NASBonline.org) or Marcia Herring at [mherring@NASBonline.org](mailto:mherring@NASBonline.org) or 402-817-0296 to schedule a time to administer the board self-assessment.

### BOARD RETREAT

As the new year is fast approaching, it is a perfect time to schedule a board retreat to set goals, discuss the board role and responsibilities, develop board protocols, or customize the retreat to meet the board-superintendent/ESU Administrator vision or needs. Please contact Marcia Herring at [mherring@NASBonline.org](mailto:mherring@NASBonline.org) or 402-817-0296 to schedule for the Board's next Retreat.

### UPCOMING NASB BOARD LEADERSHIP EVENTS

#### NASB President Retreat

January 28-29, 2023/Norfolk & February 4-5, 2023/Kearney

Join the NASB Board Leadership Team in Norfolk or Kearney for the opportunity to engage with fellow other leadership teams including the board president, aspiring presidents, and superintendents. The agenda will include a leadership activity on Sunday, social, dinner, and a full agenda on Monday addressing board meeting protocols, Open Meetings Law, policy, committee work, scenarios, goal planning, superintendent evaluation, and more. Stay tuned for more information regarding the registration details.

# BIG ISSUES: WHAT CAN THE BOARD DO?

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WATCH: NASB's latest quick video, Big Issues, is now posted! A look towards big issues that will come up in the 2024 Legislative Session such as parent involvement, curriculum changes, media material, transgender students, public comment, and school safety with Marcia Herring & Colby Coash. View it now on NASB's GR page at <https://members.nasbonline.org/government-relations> or within the NASB Video Library at <https://members.nasbonline.org/news-resources/video-library>

## Parent Involvement & Curriculum/Media review

### Parent's Bill of Rights legislation

- Ability to review curriculum, textbooks, lessons, etc.
- Prohibition on "concepts" related to race, sex,
- Requires parent review recommendation
- Requires a "portal" for parental access to learning materials
- Separate hearing on library materials

### What can the board do?

- Policy
  - Curriculum Review Cycle
- Administrative Guidelines/Protocols
  - Curriculum Selection/Adoption Protocols/Procedures

## Transgender Students

### Sports & Spaces Act LB 575

- Prohibits participation of biological male/female in competition designated for the opposite sex
- Prohibits access of restrooms & locker rooms of biological male/female in locker/restrooms designated for the opposite sex
- Provides cause for civil action for violation of the act and empowers the AG to defend public institutions subjected to lawsuit

### What you the board do?

- Initiate discussion of this topic during regular board meetings
- Study and consider policy options

## Public Comment

Require public comment opportunity at every meeting (LB 637)

The board should...

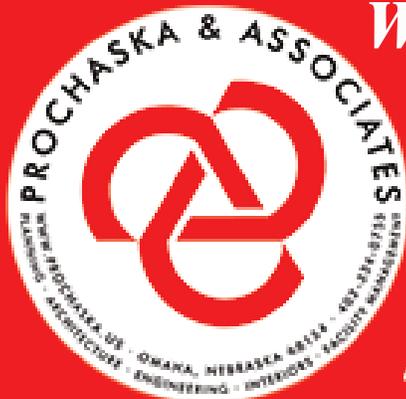
- Place Public Comment on each Regular Board Meeting Agenda as much as possible [current]
- Follow board policy consistently
- Provide a Public Comment Opening Statement
- Consider two Public Comment [1-agenda item only beginning of mtg. and 2-non agenda item end of mtg.]
- Expect the Superintendent will engage with the patrons within 24 hours to address concerns/comments



## School Safety

Allow non-law enforcement school personnel to carry/access firearms on school grounds.

- Utilize your voice, educate the public
- Discussion item at board meetings to inform public
- Engage with NASB to stay up-to-date and informed



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402.334.0755 [www.prochaska.us](http://www.prochaska.us) [info@prochaska.us](mailto:info@prochaska.us)

# OMAHA HOSTS 2023 WESTERN REGION MEETING

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Each September, Nebraska, along with other peer State Associations (Colorado, Kansas, New Mexico, North Dakota, Oklahoma, South Dakota, and Wyoming) come together for three days of work sessions, sharing best practices, and networking amongst peers. Typically, the attendees include Executive Directors and Board Leadership staff from each state association.

The site of the meeting rotates from state to state, meaning every eight years Nebraska gets to host the group. It is a great occasion to show all your state has to offer, and once again, every attendee left quite impressed with all things Nebraska. Friday evening, the group enjoyed a tour of the new school at Boys Town. They also visited the Boys Town Hall of History and had the chance to engage with the leadership of Boys Town. Saturday's work session included States sharing best practices on topics ranging from association operations, well managed classrooms, measuring member engagement, board development, governance, and more. All in all, there were excellent learning and networking opportunities, and Nebraska was pleased to host this event.





*Tuesday, November 14, 2023 7-11 p.m.*

**The Old Mattress Factory Bar & Grill**  
501 North 13th Street  
Omaha, NE 68102

RSVP to Nicole at  
[nkobus@nasbonline.org](mailto:nkobus@nasbonline.org)

GIFT CARD GIVEAWAYS EVERY HOUR  
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# Open House

# CHOOSING YOUR BOARD'S DELEGATE ...

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<https://members.nasbonline.org/government-relations/nasb-advocacy-handbook>

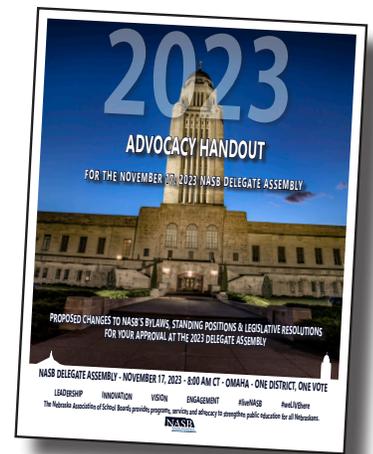
## CHOOSING YOUR BOARD'S DELEGATE FOR THE 2023 DELEGATE ASSEMBLY

This year's Delegate Assembly will take place Friday, November 17, at 8:00 AM, in conjunction with the State Education Conference, at the CHI Health Center - downtown Omaha. Per the NASB Bylaws, each member district and ESU board of education is allowed and encouraged to have one board member as their voting delegate. As a reminder, having a representative of your board attend Delegate Assembly is a requirement for all boards working toward either the Board of Excellence Award or the President's Board Award highlights on page 1.

All items within the Advocacy Handout will be considered by this Assembly. The NASB Advocacy Handout of proposed changes to the bylaws, standing positions, and legislative resolutions for your review prior to the 2023 Delegate Assembly is now posted at the NASB website. 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.

<https://members.nasbonline.org/government-relations/nasb-advocacy-handbook>

If you haven't already, each board should select one board member to represent the district or ESU as the voting delegate, although multiple members from each board may attend. As a school board member, this is YOUR chance to be heard and help craft the 2024 legislative and leadership initiatives for NASB.



## 2023 NASB MEMBER DELEGATE ASSEMBLY - FRIDAY, NOVEMBER 17 - 8:00 AM - OMAHA

### WHY IS IT IMPORTANT FOR YOUR DISTRICT TO BE REPRESENTED AT THE DELEGATE ASSEMBLY?

The Delegate Assembly determines NASB's annual legislative and leadership agenda.

The Delegate Assembly is a key cog in securing laws, regulations, and a vision in Nebraska to benefit public education.

The Delegate Assembly is where your voice can be heard.

The Delegate Assembly is your governance meeting for the entire year.

The Delegate Assembly allows for equal representation. One district. One vote.



# NASB AFFILIATE SPOTLIGHT

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Boyd Jones is an industry leader in the construction and renovation of education facilities across the Midwest. We provide construction management and general contracting services and are proud to have partnered with more than 40 school districts. Our values-driven approach helps districts through every phase of their facilities needs. Our specialties include facility assessments, pre-bond planning, preconstruction, and construction.

[www.boydjones.biz](http://www.boydjones.biz)

# CONNECT THE DOTS - NAPSf FALL CONFERENCE

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<https://napsf.org/news-events/napsf-2023-fall-conference.html>

## NAPSf 2023 Fall Conference

Monday, November 6 - 8:30 AM to 4:00 PM

Younes Conference Center South - Kearney

connect the **DOTS**



NAPSf 2023 Fall Conference

Unleash the Power of Your Public School Foundation at the NAPSf 2023 Fall Conference! The Nebraska Association of Public School Foundations (NAPSf) warmly extends an invitation to our one-day conference in Kearney. We firmly believe that public school foundations have the potential for so much more than merely managing scholarships. Join us and embark on an exciting journey through a diverse range of topics, including: Navigating Annuities & Stocks; Crafting Compelling Communication Plans to Share Your Success Stories; Elevating Fundraising Strategies; and Engaging Roundtable Discussions from topics like Crafting a Persuasive Case for Support, Strengthening Alumni Relationships, and the Art of Grant Writing. Uncover the full potential of your public school foundation and gather invaluable insights into these vital areas. For more information about this conference or to secure your spot, please visit <https://napsf.org/news-events/napsf-2023-fall-conference.html>. This is a golden opportunity to amplify your foundation's impact and effectiveness!



## NO TRICKS, **ALL TREATS**

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[onesourcebackground.com](https://onesourcebackground.com) | 402.933.9999 option 4

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The Background Check Company

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## ... ADVOCACY & GOVERNMENT RELATIONS

### WHO IS YOUR DELEGATE?

While any board member is welcome to attend the Delegate Assembly, each board should select one member to represent them as the voting delegate prior to November 17.

Now is a great time to engage your lawmaker while they are in the district. Reach out if NASB can help you make a connection.

Advocacy starts at home!

Call Colby & Matt with questions any time!

## ... EDUCATION LEADERSHIP SEARCH

If you have a leadership vacancy, we can prepare a proposal to outline the steps of a search process and answer questions on best practice. If you are an applicant, click the link to view openings or create a profile. <https://members.nasbonline.org/elss>

Contact Shari at [sbecker@NASBonline.org](mailto:sbecker@NASBonline.org)

## ... ENERGY PURCHASING

With the record-setting heat of this summer now ended, we've been seeing natural gas prices ramp back upward going into the coming winter months. Your natural gas purchasing consortiums, NJUMP and CJUMP, have locked in prices for the majority of this winter's gas needs allowing business managers to budget their utility costs with a fair degree of certainty at competitive prices that will avoid the pain of the price spikes we saw two winters ago. If you haven't joined yet, contact NASB before next spring's sign-up period.

Contact Jim to learn more!

## ... FOUNDATION

The Nebraska Public Leadership Foundation (NPLF) is creating a scholarship program for high school seniors who are pursuing higher education to become a teacher in a Nebraska public school system. In thousands of classrooms across Nebraska, teachers lead our students to discover new and important facts and ideas, the steppingstones that shape their future. NPLF supports the students who want to give to the overall mission of success for every student in Nebraska. Please consider helping today's student leaders become tomorrow's education leaders by donating to the NPLF Student Scholarship Program at [www.nepublicleadership.org](http://www.nepublicleadership.org).

## ... GALLUP STRENGTHS

People exceptionally talented in the Intellection theme are characterized by their intellectual activity. Descriptor words include introspective, solitary, intellectual, philosophical, reflective, thinking.

Contact Shari at [sbecker@NASBonline.org](mailto:sbecker@NASBonline.org)

## ... POLICY

LB298 passed this year by the Legislature requires all school districts to begin reporting information by July 1 of each year about the testing of students for dyslexia. Nebraska Statute 79-11,157.01 now sets the guidelines for this testing and reporting, which addresses the continuing challenge of dyslexia. This problem affects 1 in 5 students and causes problems far beyond a student's difficulty with reading. As your district develops a policy and procedures relating to dyslexia, you'll find valuable resources from NDE at <https://www.education.ne.gov/ela/dyslexia-guide>

Contact Jim to learn more!

## ... BOARD LEADERSHIP

Check out "At the Board Table" on page 4.

Marcia, Kari, Katie, Caden & Stacie

## ... MEMBER ENGAGEMENT

November is almost here! We are looking forward to seeing you at the New Board Member Workshop in Kearney on November 1, and the State Education Conference, November 15-17 in Omaha.

Contact Sharon with any questions.

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## ... TECHNOLOGY

Welcome to our newest Negotiations Subscribers: Callaway Public Schools, Conestoga Public Schools, Crawford Public Schools, ESUCC, Maxwell Public Schools, Shickley Public Schools, Yutan Public Schools, & Southern Valley Public Schools

New Meetings Subscribers: City of Auburn, City of Chadron, City of Wahoo, & ESU 16

### Sparq Open House

Please join us at the Old Mattress Factory Bar and Grill on Tuesday, November 14, from 7 PM to 11 PM.

### Updated EHA Rates – Coming Soon!

Be on the lookout for the new EHA Rates to be released soon! Once updated in the Sparq Negotiations program, your district can go into the system and generate projections with the most accurate benefits data. Watch for an email to come with more information!

### State Conference Breakout Session

Plan to attend our session, *Digitizing and Streamlining Your Board Meetings & Staff Negotiations* on Thursday, November 16.

Darion - [dmilller@NASBonline.org](mailto:dmilller@NASBonline.org)

Nicole - [nkobus@NASBonline.org](mailto:nkobus@NASBonline.org)

[www.sparqdata.com](http://www.sparqdata.com)

## ... ALICAP & INSURANCE

ALICAP's Annual Membership Meeting is scheduled for Wednesday, November 15th from 4-5pm in room 210 of the CHI Center Omaha. All ALICAP Member Superintendents and School Board Members are invited to attend. We hope to see you there!

Thanks, Megan!



Paul Grieger  
Managing Director,  
Public Finance  
402-392-7986  
[pgrieger@dadco.com](mailto:pgrieger@dadco.com)



Cody Wickham  
Senior Vice President,  
Public Finance  
402-392-7989  
[cwickham@dadco.com](mailto:cwickham@dadco.com)



Andy Forney  
Senior Vice President,  
Public Finance  
402-392-7988  
[aforney@dadco.com](mailto:aforney@dadco.com)

## Building a Better Future with Nebraska's Public Finance Partner

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- Tax Anticipation / Construction Notes
- Lease-Purchase Financing
- QCPUF Bonds
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[dadavidson.com](http://dadavidson.com) | D.A. Davidson & Co. member FINRA and SIPC

## ... DATA ANALYTICS

As you consider meeting with your Senator before the start of next year's Session, you might want a clearer picture of how your district fares under the new state funding formula compared to those around you or others of similar size. NASB can provide you and your patrons with an accurate summary of that information with handy graphs to illustrate the challenges your particular district faces under Nebraska's system of school funding and Nebraska's widely varying demographics.

Contact Jim to learn more!

# YOUR NASB BOARD OF DIRECTORS & STAFF

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## YOUR NASB OFFICERS

<https://members.nasbonline.org/board-of-directors>



**Kim Burry - President**  
Bayard



**Sandy Noffsinger - President-Elect**  
Dundy County Stratton



**Stacy Jolley - Vice President**  
Millard



**Brad Wilkins - Past President**  
Ainsworth

## YOUR NASB REGION DIRECTORS

<https://members.nasbonline.org/board-of-directors>



**Region 1 - Neal Kanel**  
HTRS



**Region 2 - Sarah Centineo**  
Bellevue



**Region 3 - Renee Vokt**  
Elkhorn



**Region 4 - Elizabeth Kumru**  
Ralston



**Region 5 - Shavonna Holman**  
Omaha



**Region 6 - Ricky Smith**  
Omaha



**Region 7 - Tracy Casady**  
Omaha



**Region 8 - Bob Rauner**  
Lincoln



**Region 9 - Annie Mumgaard**  
Lincoln



**Region 10 - Ed Swotek**  
Malcolm



**Region 11 - Jim Vlach**  
Lyons-Decatur Northeast



**Region 12 - Lisa Wagner**  
Central City



**Region 13 - Marilyn Bohn**  
ESU 10



**Region 14 - Steve Koch**  
Hershey



**Region 15 - Joel Carlson**  
Cozad



**Region 16 - Stephanie Summers**  
David City



**Region 17 - Michelle Reikofski**  
Osmond



**Region 18 - Susan Ernest**  
Leyton



**Region 19 - Amanda McGill Johnson**  
Millard

## YOUR NASB STAFF

<https://members.nasbonline.org/about-us/nasb-staff>

**John Spatz**  
Executive Director



**Makenzie Barry**  
ALICAP Data &  
Financial Specialist



**Shari Becker**  
Director of Education  
Leadership Search Service



**Matt Belka**  
Director of Marketing,  
Communications & Advocacy



**Megan Boldt**  
Associate Executive Director  
Director of ALICAP



**Craig Caples**  
Director of Technology



**Abi Carlson**  
Event & Search Service  
Associate



**Colby Coash**  
Associate Executive Director  
Dir. of Government Relations



**Katie Corfield**  
Board Leadership Associate



**Sharon Endorf**  
Director of  
Member Engagement



**Caden Frank**  
Board Leadership Associate



**Marcia Herring**  
Director of Board Leadership



**Stacie Higgins**  
Board Leadership Associate



**Sallie Horky**  
Chief Operating Officer



**Rachel Horstman**  
Business Manager



**Nicole Kraus**  
Events & Engagement  
Associate



**Kem Loecker**  
Executive Administrative  
Assistant



**Jim Luebbe**  
Director of Policy Services



**Kari Stephens**  
Board Leadership Associate



**Lindsey Wooton**  
Administrative Specialist



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## YOUR 2023 PLATINUM & GOLD AFFILIATES



### ACCOUNTING

**Watts and Hershberger, P.C.** - Jim Watts - 402-483-7512 - jw1cpa@aol.com - <https://gowh.com/> - (CPA, Accounting)

### ARCHITECTS

**BCDM Architects** - Pat Carson - 402-384-6422 - pcarson@bcdm.net - [www.bcdm.net](http://www.bcdm.net) - (Creating environments that form people) - PLATINUM LEVEL AFFILIATE

**BVH Architecture** - Cleve Reeves - 402-475-4551 - creeves@bvh.com - [www.bvh.com](http://www.bvh.com) - (We are a design-centered critical practice. We embrace a creative and collaborative process to design architecture that enhances the community in which it serves.) - PLATINUM LEVEL AFFILIATE

**Clark & Enersen** - Steve Miller - 402-477-9291 - steve.miller@clarkenersen.com - [www.clarkenersen.com](http://www.clarkenersen.com) - (From the very beginning, partnership has defined us. We're continuing that tradition through our new brand by returning to our original name with a refreshed look.) PLATINUM LEVEL AFFILIATE

**CMBA Architects** - Jim Brisnehan - 308-384-4444 - brisnehan.j@cmbaarchitects.com - Troy Keilig - 308-384-4444 - keilig.t@cmbaarchitects.com - Courtney Koch - 308-384-4444 - koch.c@cmbaarchitects.com - [www.cmbaarchitects.com](http://www.cmbaarchitects.com) - (Architecture, Master Planning, Interiors, Bond Assistance/Community Engagement) - PLATINUM LEVEL AFFILIATE

CONTINUED ON PAGE 14

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## ARCHITECTS (CONTINUED)

**Carlson West Povondra Architects** - Jamie Eckmann - 402-551-1500  
jeckmann@cwparchitects.com - www.cwparchitects.com - (Architecture, planning, feasibility studies) - GOLD LEVEL AFFILIATE

**DLR Group** - Vanessa Schutte - 402-393-4100 - vschutte@dlrgroup.com  
www.dlrgroup.com - (Architecture, engineering, Ed. facility planning)

**Wilkins Architecture Design Planning** - Jacob Sertich  
jsertich@wilkinsadp.com - 308-237-5787 - www.wilkinsadp.com - Our success is based on a "yes, and..." approach. Our clients believe in us because we're collaborative, adaptive, innovative, and genuine. - PLATINUM LEVEL AFFILIATE

## AWARDS & PLAQUES

**Awards Unlimited** - Tim Moravec - 402-474-0815  
tmoravec@awardsunlimited.com - www.awardsunlimited.com  
(Trophies, awards, plaques, etc.)

## CONSTRUCTION SERVICES

**BD Construction** - Marsha Wilkerson - 308-234-1836  
mwilkerson@bdconstruction.com - www.BDconstruction.com - (Construction Management at Risk and as Agent, Facility Planning, Site Selection, Pre-bond Community Education, Stakeholder Engagement) - GOLD LEVEL AFFILIATE

**Boyd Jones Construction** - Emily Bannick - 402-550-1808  
ebannick@boydjones.biz - www.boydjones.biz - (Construction Management, Pre-Bond, Pre-Construction, Facility Evaluation, Early Stage Planning)  
PLATINUM LEVEL AFFILIATE

**Cheever Construction** - Douglas Klute - 402-477-6745  
dklute@cheeverconstruction.com - www.cheeverconstruction.com  
GOLD LEVEL AFFILIATE

**Global Roofing Company** - Job LeRay - 800-257-3758  
leray@globalroofingcompany.com - www.globalroofingcompany.com/  
(Full service roofing company specializing in commercial, industrial, and multi-family re-roofing installations with a focus on flat, low sloped, and metal re-roofing applications.) - PLATINUM LEVEL AFFILIATE

**Hausmann Construction** - Ashley Abramson - 402-438-3230  
ashleya@hausmannconstruction.com - https://hausmannconstruction.com/  
PLATINUM LEVEL AFFILIATE

**MCL Construction** - Heather Fredrick - 402-339-2221  
haf@mclconstruction.com - www.mclconstruction.com - (Navigating the entire construction process) GOLD LEVEL AFFILIATE

**Project Control** - Adam Hoebelheinrich - ahoebelheinrich@projectcontrol.com  
Caleb Swanson - cswanson@projectcontrol.com - Justin Short  
jshort@projectcontrol.com - Patti McAtee - pmcatee@projectcontrol.com  
402-477-0487 - https://projectcontrol.com/ - (With over 1,000 completed school projects, Project Control provides public and private schools expertise in managing capital projects, from non-bond large capital improvement planning and budgeting, bond preparation, and facility assessments through design and construction to occupancy.) - GOLD LEVEL AFFILIATE

**Sampson Construction, Co., Inc.** - Bob Everitt - 402-434-5450  
bob.everitt@sampson-construction.com - https://www.sampson-construction.com/  
(With over six decades of professional construction expertise and knowledge, quality is an uncompromising standard.) - PLATINUM LEVEL AFFILIATE

## CONSULTING

**Akagi Consulting LLC** - Mark Akagi - markakagi3@gmail.com

## DATA SECURITY, VIDEO & COMMUNICATIONS

**Filament Essential Services** - Lisa Lewis - 402-479-6661 - lisal@fes.org  
www.filamentservices.org - (SOCS websites+apps, Marketing/Branding/Video, Data. Filament Essential Services is a new division of FES)  
PLATINUM LEVEL AFFILIATE

## DESIGN BUILD

**Ayars & Ayars, Inc.** - Darl Naumann - 402-435-8600 - 402-570-9214  
dnaumann@ayarsayars.com - www.ayarsayars.com - (Design-build leader focused on creating opportunities by building beneficial relationships, processes, and projects) - GOLD LEVEL AFFILIATE

## ENERGY SERVICES

**Community Building Solutions** - Jacob Hurla - 785-580-3014  
jhurla@communitybuildingsolutions.com - (Providing a cost-effective avenue for school districts to address outdated equipment, resolve comfort challenges, and reduce energy and maintenance costs. Serving underserved rural communities cost-effectively is the core of our mission.)  
PLATINUM LEVEL AFFILIATE

**Facility Advocates** - Dave Raymond - 402-206-8777  
draymond@facilityadvocates.com - www.facilityadvocates.com - (Building Construction & Energy Services) - GOLD LEVEL AFFILIATE

**Navitas** - Ryan Terry & Shane Alexander - 402-840-0370  
salexandereds@gmail.com - rterry@navitas.us.com - https://navitas.us.com/  
(Energy Savings, Building Construction, Energy Management, Guaranteed Results) - GOLD LEVEL AFFILIATE

**TRANE** - Matt Foertsch - 402-596-8007 - mfoertsch@trane.com  
www.trane.com/omaha - (Building Construction & Energy Services. A global provider of indoor comfort syste) - GOLD LEVEL AFFILIATE

## FINANCIAL SERVICES

**D.A. Davidson & Co.** - Paul Grieger - 402-392-7986 - pgrieger@dadco.com  
Cody Wickham - 402-392-7989 - cwickham@dadco.com - Andy Forney  
402-392-7988 - aforney@dadco.com - www.dadavidson.com - (Bonds/  
Election Services, Lease Purchase) - PLATINUM LEVEL AFFILIATE

**First National Capital Markets** - Tobin Buchanan - 308-352-8328  
tbuchanan@fnni.com - Carl Dietz - 308-289-3920 carldietz@fnni.com  
www.fncapitalmarkets.com (Public Finance, Election Guidance)  
GOLD LEVEL AFFILIATE

**Nebraska Liquid Asset Fund - NLAFF** - Barry Ballou - 402-705-0350  
- balloub@pfmam.com - www.NLAFFpool.org - (Liquid Asset Fund, financing programs) - PLATINUM LEVEL AFFILIATE

**Piper Sandler** - Jay Spearman - 402-599-0307  
jay.spearman@psc.com - (Financing for Capital Construction Products, Bonds, Refunding Bonds, Notes, NASB Lease Purchase) - PLATINUM LEVEL AFFILIATE

## FOOD SERVICE

**Lunchtime Solutions** - Susan Gracey - 402-984-4546  
s.gracey@lunchtimesolutions.com - www.lunchtimesolutions.com  
(Progressive Food Service Management) - GOLD LEVEL AFFILIATE

CONTINUED ON PAGE 15

# YOUR 2023 NASB AFFILIATES

Leadership

Innovation

Vision

Engagement

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<https://members.nasbonline.org/about-us/affiliate-members>

## FOOD SERVICE

**Opaa! Food Management of Nebraska** - Greg Frost - 816-210-9359  
gfrost@opaafod.com - www.opaafod.com - (Contract Food Service Management)

## FUNDRAISING

**Omaha Public Schools Foundation** - Toba Cohen-Dunning - 402-502-3003  
toba.cohendunning@ops.org - <https://omahapublicschoolsfoundation.org>  
(The Omaha Public Schools Foundation enriches students' lives by funding opportunities for success.) - Silver Level Affiliate

## INSURANCE SERVICES

**American Fidelity** - Stacey Anderson - 402-432-2251  
Stacey.anderson@americanfidelity.com - www.americanfidelity.com/nebraska  
(Solutions built for the education community) - PLATINUM LEVEL AFFILIATE

**Blue Cross Blue Shield of Nebraska** - Brett Young - 402-630-5117  
brett.young@nebraskablue.com - www.nebraskablue.com  
(Group health insurance) - GOLD LEVEL AFFILIATE

**National Insurance Services** - Megan Ware - 402-506-2170  
mware@nisbenefits.com - www.nisbenefits.com  
(Group LTD, Life, Vision, Special Pay Plans, HRA's)

**Public Risk Management** - Sheri Shonka - 402-884-3751  
sheri.shonka@prnne.com - www.alicap.org - (ALICAP, Insurance services)  
PLATINUM LEVEL AFFILIATE

## LEGAL SERVICES

**Mueller Robak, LLC** - William Mueller - 402-434-3399  
mueller@muellerrobak.com - (Lobby firm)

## MENTORING

**TeamMates Mentoring** - Hannah Miller - 319-610-8538  
hannah@teammates.org - www.teammates.org  
(Together we transform lives) - Silver Level Affiliate

## PLAYGROUND/SCOREBOARDS/SURFACING

**Creative Sites, LLC** - Julie Kutilek - 402-614-4606 - 800-266-1250  
julie@creativesitesllc.com - (Playground equipment and site furnishings)  
GOLD LEVEL AFFILIATE

**Crouch Recreation** - Eric Crouch - 402-496-2669 - eric@crouchrec.com  
www.crouchrec.com - (Playgrounds, Shelters, Scoreboards, Safety Surfacing & Site Amenities Manufacturers Rep) - PLATINUM LEVEL AFFILIATE

**Fisher Tracks, Inc.** - Jordan Fisher - 800-432-3191 - 515-432-3191  
jfisher@fishertracks.com - www.fishertracks.com - (Installation, Refurbishment & Design Build of All-Weather Running Tracks)

**Outdoor Recreation Products** - Don Wilson - 402-289-0400  
don@outdoorrec.net - www.outdoorrecreationproducts.com  
(We help consult and guide school districts in the best commercial grade playground equipment, shade, surfacing, site furnishings, and splash pads that fits their budget.) - GOLD LEVEL AFFILIATE

## SAFETY & SECURITY SERVICES

**One Source The Background Check Company** - Neal Josten - 402-933-9999  
njosten@onesourcebackground.com - www.onesourcebackground.com  
(Employment, Volunteer, Contractor Screening) - GOLD LEVEL AFFILIATE

## TECHNOLOGY CONSULTING

**PRISM advisors** - Jason Richards - 402-593-8911  
jprichards@prism-advisors.com - www.prism-advisors.com  
(PEOPLE, PROCESS & SYSTEMS. IT strategic planning and project management through RFP to implementation)

## TECHNOLOGY/SOFTWARE

**Hamilton** - Megan Anderson - 402.694.5101  
megan.anderson@hamiltontel.com - <https://hamiltontel.com/>  
(Connecting Your World - Telecommunications and Technology Solutions)  
PLATINUM LEVEL AFFILIATE

**Renaissance** - <https://www.renaissance.com/>  
Valerie Vallejo - 480-329-0398 - valerie.vallejo@renaissance.com  
Sparkle Oehlert - 928-514-2901 - Sparkle.oehlert@renaissance.com  
Mark Kessler - 503-616-6246 - Mark.kessler@renaissance.com  
(Continually innovating with bold, connected products ... Insights and actions for education) - PLATINUM LEVEL AFFILIATE

**Sparq Data Solutions** - Craig Caples - 402-423-4951  
ccaples@sparqdata.com - www.sparqdata.com - (Paperless Board Meetings, Teacher Negotiations, Public Document Management, Document Imaging & Scanning) - PLATINUM LEVEL AFFILIATE

## TRANSPORTATION

**Cornhusker International** - Russ Folts - 402-466-8461 ext 206  
russ.folts@cornhuskerinternational.com - www.cornhuskerinternational.com  
(With six locations across Nebraska, Cornhusker International offers your best choice in new and pre-owned School Buses, Compliant Activity Buses, plus full parts and service for all makes and models) - GOLD LEVEL AFFILIATE

**Master's Transportation** - Mariya Goodbrake - 800-783-3613  
mgoodbrake@masterstransportation.com - www.masterstransportation.com  
(Your trusted source for safe, reliable, and innovative group transportation solutions.) - GOLD LEVEL AFFILIATE



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RETURN SERVICE REQUESTED

# NASB BOARD NOTES



A MONTHLY PUBLICATION FROM THE NEBRASKA ASSOCIATION OF SCHOOL BOARDS



Leadership Innovation Vision Engagement #liveNASB #weLIVEhere

1,960,000 Nebraskans 324,000 Students 1,700 Locally Elected School Board Members 260 Member Districts/ESUs ONE NEBRASKA

THIRTEEN BOARDS RECEIVE BOARD OF EXCELLENCE AWARD  
TRAINING, NETWORKING, ENGAGEMENT & EVENTS  
THE 2023 STATE EDUCATION CONFERENCE  
AT THE BOARD TABLE  
OMAHA HOSTS 2023 WESTERN REGION MEETING  
BIG ISSUES: WHAT CAN THE BOARD DO?  
CHOOSING YOUR BOARD'S DELEGATE ...  
NASB AFFILIATE SPOTLIGHT - BOYD JONES  
CONNECT THE DOTS - NAPS FALL CONFERENCE  
THIS MONTH IN ... AND MUCH MORE!

The Nebraska Association of School Boards provides programs, services and advocacy to strengthen public education for all Nebraskans. Learn more at [www.NASBonline.org](http://www.NASBonline.org)



Dear colleagues,

Thank you for submitting your School Emergency Operations Plan (EOP) to the Nebraska Department of Education (NDE). NDE has partnered with the University of Nebraska Public Policy Center (NUPPC) to review the EOPs and prepare a report for your school district. This report provides a helpful snapshot of the elements present in your plan. The report may also help your team identify areas of your plan to focus on for continuous improvement. We know that your plan has been created to address the unique dynamics of your school district, and trust that your school safety team is best situated to interpret the content of this report and determine its meaning for your school and community.

Some school districts submitted EOPs in 2017 and 2023. For these districts, the attached report will provide a side-by-side comparison of the elements present in both plans, clearly demonstrating areas of improvement and growth over the last six years.

Your school district leadership can determine whether your report is shared with internal or external stakeholders. Any results of this review shared by the NDE or NUPPC will include aggregate results across all Nebraska school districts.

Contact Dr. Jennifer Farley with NUPPC if you have questions about the content of your report ([jfarley3@unl.edu](mailto:jfarley3@unl.edu)).

We appreciate your continued partnership and dedication to the safety, security, and preparedness of Nebraska's students and school staff.

Sincerely,

Jay Martin  
Nebraska Department of Education  
School Safety & Security Director  
500 S. 84th Street., 2nd Floor  
Lincoln, NE 68510



## Monthly Update for your Board Meeting Agenda

### November 2023

Networking & Events  
Latest 'Board Notes' – Monthly Newsletter  
Annual Board Calendar Summary  
Government Relations & Advocacy  
This Month In ...  
Monthly Agenda Video Updates & NASB's Video Resources  
Contact Us



### 2023 Advocacy Handout

<https://members.nasbonline.org/government-relations/nasb-advocacy-handbook>

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

#### **Your 2023 Advocacy Handout is now posted!**

Changes to the NASB bylaws, standing positions and legislative resolutions, for review prior to the 2023 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. This year's Delegate Assembly will take place **Friday, November 17, at 8:00 AM**, in conjunction with the State Education Conference in Omaha. All items within the Advocacy Handout will be considered by this Assembly. If you haven't already, each board should select one board member to represent the district or ESU as the voting delegate.

<https://members.nasbonline.org/government-relations/nasb-advocacy-handbook>



### Networking & Events ... Register Now

<https://members.nasbonline.org/events>

(www.NASBonline.org – Events)

*All Dates & Locations Tentative & Subject to Change*

**State Education Conference – November 15-17 - CHI Health Center, Omaha**

<https://members.nasbonline.org/events/state-education-conference>

**14<sup>th</sup> Annual Nebraska Child Health & Education Summit – December 13 – Omaha**

<https://www.eventbrite.com/e/14th-annual-ne-child-health-education-summit-tickets-749525329437?aff=oddtcreator%20>

## JANUARY / FEBRUARY 2024

### **School Board Member Week in Nebraska – January 21-28**

<https://members.nasbonline.org/events/school-board-member-week>

### **Legislative Issues Conference – January 21-22**

<https://members.nasbonline.org/events/legislative-issues-conference>

### **Board President’s Retreats**

**January 28-29 – Norfolk      February 4-5 – Kearney**

<https://members.nasbonline.org/events/board-president-retreat>



## **Latest ‘Board Notes’ – Monthly Newsletter**

<https://members.nasbonline.org/news-resources/board-notes-newsletter>

([www.NASBonline.org](http://www.NASBonline.org) - News & Resources - Board Notes)

- *Thirteen Boards Receive Board of Excellence Award*
- *Training, Networking, Engagement & Events*
- *The 2023 State Education Conference*
- *At The Board Table*
- *Omaha Hosts 2023 Western Region Meeting*
- *Big Issues: What Can the Board Do?*
- *Choosing Your Board's Delegate ...*
- *NASB Affiliate Spotlight - Boyd Jones*
- *Connect the Dots - NAPS Fall Conference*
- *This Month In ... And Much More!*



## **“Annual Board Calendar Summary”**

**View the full detailed calendar at:**

<https://members.nasbonline.org/board-leadership/resources>

([www.NASBonline.org](http://www.NASBonline.org) – Board Leadership – Resources)

### **November Board Agenda Items**

In addition to routine agenda items, time sensitive topics include:

**ACCOUNTABILITY AND STUDENT ACHIEVEMENT REVIEW** - Financial Literacy – Beginning the 2023-24 school year, each district shall include financial literacy instruction [at minimum complete at least one five-credit high school course in personal finance or financial literacy prior to graduation]. On or before December 31, 2024, and on or before December 31 of each year thereafter, in order to promote and support financial literacy education, each school district shall provide an annual financial literacy status report to its school board, including, but not limited to, student progress in financial literacy courses and other district determined measures of financial literacy progress from the previous school year. §79-3004

**ADVOCACY** - Appoint local board Delegate Assembly Representative – notify Matt @ [mbelka@NASBonline.org](mailto:mbelka@NASBonline.org)

## **BUDGET - District Audit Report – Review**

**\*\*Review the full November Agenda on page 36 of the 2023 NASB Board Meeting Guide & Annual Board Calendar.**

### **Board Self-Assessment**

Following the board's evaluation of the superintendent or ESU Administrator, consider administering a Board Self-Assessment. This provides an opportunity for board members to self-reflect and collectively consider the effectiveness of the board's governance leadership and working relationship with the superintendent or ESU Administrator. Schedule a board retreat with Marcia or Stacie to review the results and participate in discussion of goals to address the board's identified areas of growth. Please contact Katie Corfield at [kcorfield@NASBOnline.org](mailto:kcorfield@NASBOnline.org) or Marcia Herring at [mherring@NASBOnline.org](mailto:mherring@NASBOnline.org) or 402-817-0296 to schedule a time to administer the board self-assessment.

### **Board Retreat**

As the new year is fast approaching, it is a perfect time to schedule a board retreat to set goals, discuss the board role and responsibilities, develop board protocols, or customize the retreat to meet the board-superintendent /ESU Administrator vision or needs. Please contact Marcia Herring at [mherring@NASBOnline.org](mailto:mherring@NASBOnline.org) or 402-817-0296 to schedule for the Board's next Retreat.

### **NASB President Retreats**

**January 28-29, 2024 in Norfolk      February 4-5, 2024 in Kearney**

Join the NASB Board Leadership Team in Norfolk or Kearney for the opportunity to engage with fellow other leadership teams including the board president, aspiring presidents, and superintendents. The agenda will include a leadership activity on Sunday, social, dinner, and a full agenda on Monday addressing board meeting protocols, Open Meetings Law, policy, committee work, scenarios, goal planning, superintendent evaluation, and more. Stay tuned for more information regarding the registration details.



## **Government Relations & Advocacy**

<https://members.nasbonline.org/government-relations>

(www.NASBOnline.org – Government Relations)

**WHO IS YOUR DELEGATE?** While any board member is welcome to attend the Delegate Assembly, each board should select one member to represent them as the voting delegate prior to November 17.

Now is a great time to engage your lawmaker while they are in the district. Reach out if NASB can help you make a connection. Advocacy starts at home!

### **Nebraska Attorney General's Office Consumer Warning - THC-Containing Products Sold in Nebraska**

<https://ago.nebraska.gov/attorney-general-consumer-warning>

Attorney General Mike Hilgers is warning consumers that many THC-containing products sold in Nebraska may be dangerous for human consumption for the following reasons: Unknown production processes; Mislabeling; Unknown health effects; & Danger to children



## **This Month In ...**

<https://members.nasbonline.org/news-resources/board-notes-newsletter>

([www.NASBonline.org](http://www.NASBonline.org) - News & Resources - Board Notes)

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 ...”  
*Advocacy & Government Relations - ALICAP & Insurance - Board Leadership - Data Analytics - Energy Purchasing - Member Engagement - Policy - Search, Strengths & Awards - Technology*



## **Monthly Agenda Video Updates & NASB’s Video Resources**

<https://members.nasbonline.org/news-resources/video-library>

([www.NASBonline.org](http://www.NASBonline.org) - News & Resources – Video Library)

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



## **Contact Us**

<https://members.nasbonline.org/about-us>

([www.NASBonline.org](http://www.NASBonline.org) – About Us)

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and on Facebook at [www.facebook.com/NASBonline](http://www.facebook.com/NASBonline)



Curriculum development shall be an ongoing process in the school district. **Each curriculum shall incorporate multicultural education in all areas at all grades. Multicultural education includes, but is not limited to, studies relative to the culture, history and contributions of African Americans, Hispanic Americans, Native Americans, Asian Americans, and European Americans with special emphasis on human relations and sensitivity toward all races.**

Each curriculum area shall be reviewed and revised when necessary, according to the timelines set out by the superintendent. These timelines will provide for periodic review of each curriculum area. The superintendent shall be responsible for curriculum development and for determining the most effective way of conducting research of the school district's curriculum needs and a long-range curriculum development program. In making recommendations to the board, the superintendent shall propose a curriculum that will:

- Fulfill the philosophy of the school district;
- Reflect the educational and operational needs assessment of the school district;
- Articulate courses of study from kindergarten through grade twelve **which will incorporate writing in all curricular areas grades K-12;**
- Identify minimum objectives for each course and, at the elementary level, for each grade;
- Provide for objective monitoring of a student's progress;
- Provide for the needs of vocational and college bound students;
- After planning by the faculty and approval by the Administration, new courses will be presented to the Board for approval;
- Provide measurable quality academic content standards by the dates specified in Part 004 of Rule 10 that are the same as, equal to or more rigorous than the adopted state standards of the Nebraska Department of Education.

It shall be the responsibility of the superintendent to keep the board apprised of necessary curriculum changes and revisions and, if needed, to develop administrative regulations for curriculum development and recommendations to the board.

Legal Reference: NDE Rule 10

20 U.S.C. § 1232h (1994).

34 C.F.R. Pt. 98 (1996).

Cross Reference: 8001-A Educational Philosophy of the District  
6211 Instruction Curriculum Assessments

Adopted: 8-9-93

Revised: 6-8-09 (Latest revision in process.)

Reviewed: 7-12-10



## 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 School District No. 21 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 School District No. 21 as of August 31, 2023. 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) We determined 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) We determined the School District maintains a cumulative attendance and membership record for each student.  
*We found no exceptions as a result of the procedures.*
- 5) We determined the cumulative attendance and membership records contain the date of enrollment, number of days or partial days in attendance and absent during each school year enrolled, and the date of withdrawal or graduation.  
*We found no exceptions as a result of the procedures.*
- 6) We traced student attendance reported in the Nebraska Department of Education's approved ADVISER data collection system to the District's student information system for the 2022-2023 school year.  
*We found no exceptions as a result of the procedures.*
- 7) We sampled 24 students from the ADVISER report for the year ended August 31, 2023 and traced the days enrolled, present, and absent to the School District's information system.  
*We found no exceptions as a result of the procedures.*
- 8) Using the same sample of 24 students, we 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.*

- 9) We sampled 60 General fund disbursements, noting the School District's allocation to the school district/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 School District No. 21 as of August 31, 2023. 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 style.

Rauner & Associates, P.C.  
Sidney, Nebraska

November 5, 2023

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA  
FINANCIAL REPORT  
FOR THE YEAR ENDED  
AUGUST 31, 2023  
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 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, 2023, 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 accompanying modified 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, 2023, and the respective changes in modified cash-basis financial position 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). 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, and 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 GAAS 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 GAAS 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 GAAS. 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 material misstatement of the other information exists, we are required to describe it in our report

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2023, 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." with a stylized flourish at the end.

Rauner & Associates, P.C.  
Sidney, Nebraska

November 5, 2023



## 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, 2023. 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 \$32,931.
- During the year, the School District's disbursements were \$32,931 more than the \$7,275,814 in current receipts.

On the fund financial statements:

- Ending fund balance decreased from \$2,329,096 in fiscal year 2021-22 to \$2,296,165 in fiscal year 2022-23, a decrease of \$32,931 or 1.41%.
- In the General Fund, unassigned funds decreased from \$1,094,493 in fiscal year 2021-22 to \$1,054,503 in fiscal year 2022-23, a decrease of \$39,990 or 3.65%.
- Total General Fund actual revenues were less than budgeted by \$1,077,024 and total General Fund actual expenditures were \$1,063,039 less than budgeted.
- The School District's General Fund disbursements in fiscal year 2022-23 were less than the prior year disbursements by \$350,264, a decrease of 5.22%.
- The certified taxable value for the School District increased 4.20% to \$320,070,950 from the 2021-22 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 \$2,296,165 on August 31, 2023. This was a decrease of 1.41% or \$32,931 from the prior year.

Statement of District's Net Position

|                           | 2023                | 2022                | % Change      |
|---------------------------|---------------------|---------------------|---------------|
| <b>Assets</b>             |                     |                     |               |
| Current Assets            | \$ 2,296,165        | \$ 2,329,096        | -1.41%        |
| <b>Total Assets</b>       | <b>\$ 2,296,165</b> | <b>\$ 2,329,096</b> | <b>-1.41%</b> |
| <b>Net Position</b>       |                     |                     |               |
| Restricted                | \$ 408,134          | \$ 375,420          | 8.71%         |
| Unrestricted              | 1,888,031           | 1,953,676           | -3.36%        |
| <b>Total Net Position</b> | <b>\$ 2,296,165</b> | <b>\$ 2,329,096</b> | <b>-1.41%</b> |

Changes in the District's Net Position

|                                       | 2023                | 2022                | % Change      |
|---------------------------------------|---------------------|---------------------|---------------|
| <b>Receipts</b>                       |                     |                     |               |
| Program Receipts                      | \$ 1,548,515        | \$ 2,034,506        | -23.89%       |
| General Receipts:                     |                     |                     |               |
| Property Taxes                        | 3,261,271           | 3,202,322           | 1.84%         |
| State Aid                             | 1,847,935           | 1,985,560           | -6.93%        |
| Other Local, County, & State Receipts | 618,093             | 550,523             | 12.27%        |
| <b>Total Receipts</b>                 | <b>\$ 7,275,814</b> | <b>\$ 7,772,911</b> | <b>-6.40%</b> |
| <b>Disbursements</b>                  |                     |                     |               |
| Instructional, & Support Services     | 3,728,726           | 3,896,386           | -4.30%        |
| Administrative & Business Services    | 918,553             | 909,003             | 1.05%         |
| Operation & Maintenance               | 744,063             | 677,536             | 9.82%         |
| Pupil Transportation                  | 198,718             | 224,292             | -11.40%       |
| Federal Programs                      | 662,104             | 1,011,246           | -34.53%       |
| Other                                 | 185,846             | 231,654             | -19.77%       |
| Debt Service                          | 216,725             | 212,609             | 1.94%         |
| Student Activities                    | 345,059             | 407,474             | -15.32%       |
| School Nutrition                      | 308,951             | 268,394             | 15.11%        |
| <b>Total Disbursements</b>            | <b>7,308,745</b>    | <b>7,838,594</b>    | <b>-6.76%</b> |
| Increase/(Decrease) in Net Position   | (32,931)            | (65,683)            | -49.86%       |
| Beginning Net Position                | 2,329,096           | 2,394,779           | -2.74%        |
| <b>Ending Net Position</b>            | <b>\$ 2,296,165</b> | <b>\$ 2,329,096</b> | <b>-1.41%</b> |

Governmental Activities

Overall, the net position (as reflected by the fund balances) for the major governmental funds decreased by \$32,931. The decrease in the overall net position is indicated in the table below.

| Fund              | Beginning Balance 9/1/2022 | Receipts            | Disbursements       | Transfers    | Ending Balance 8/31/2023 | Change in Fund Balance |
|-------------------|----------------------------|---------------------|---------------------|--------------|--------------------------|------------------------|
| General           | \$ 1,094,493               | \$ 6,315,442        | \$ 6,205,432        | \$ (150,000) | \$ 1,054,503             | \$ (39,990)            |
| Depreciation      | 83,506                     | 1,400               | -                   | 50,000       | 134,906                  | 51,400                 |
| Employee Benefit  | 152,819                    | 971                 | 33,361              | 25,000       | 145,429                  | (7,390)                |
| School Activities | 516,623                    | 245,609             | 345,059             | 75,000       | 492,173                  | (24,450)               |
| School Nutrition  | 106,235                    | 263,736             | 308,951             | -            | 61,020                   | (45,215)               |
| Special Building  | 184,725                    | 229,832             | 199,217             | -            | 215,340                  | 30,615                 |
| Bond              | 190,695                    | 218,824             | 216,725             | -            | 192,794                  | 2,099                  |
| <b>Total</b>      | <b>\$ 2,329,096</b>        | <b>\$ 7,275,814</b> | <b>\$ 7,308,745</b> | <b>\$ -</b>  | <b>\$ 2,296,165</b>      | <b>\$ (32,931)</b>     |

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 \$307,166,534 to \$320,070,950, an increase of 4.20%.

The following table shows the property tax rates, by fund, for fiscal years 2021-22 and 2022-23, 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 2022-23 would be \$1,113.

| Fund                  | 2021-22<br>Levy | 2022-23<br>Levy | Levy<br>Change | Percentage<br>Change |
|-----------------------|-----------------|-----------------|----------------|----------------------|
| General               | 0.997057        | 1.007498        | 0.01044        | 1.05%                |
| Bond                  | 0.019731        | 0.067428        | 0.04770        | 241.74%              |
| Special Building Fund | 0.069836        | 0.037870        | (0.03197)      | -45.77%              |
| <b>Total</b>          | <b>1.086624</b> | <b>1.112796</b> | <b>0.02617</b> | <b>2.41%</b>         |

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 2021-22 was \$1,985,560 and for the 2022-23 fiscal year, it decreased by \$137,625 to \$1,847,935.

|                                      | Year<br>Ended<br>8/31/2022 | % of<br>Total  | Year<br>Ended<br>8/31/2023 | % of<br>Total  |
|--------------------------------------|----------------------------|----------------|----------------------------|----------------|
| <b>Receipts</b>                      |                            |                |                            |                |
| Property Tax                         | \$ 2,903,197               | 43.09%         | \$ 2,929,584               | 46.39%         |
| State Aid                            | 1,985,560                  | 29.47%         | 1,847,935                  | 29.26%         |
| Federal Receipts                     | 958,307                    | 14.22%         | 614,767                    | 9.73%          |
| Other Local, County, State, Receipts | 890,002                    | 13.21%         | 923,156                    | 14.62%         |
| <b>Total Receipts</b>                | <b>\$ 6,737,066</b>        | <b>100.00%</b> | <b>\$ 6,315,442</b>        | <b>100.00%</b> |
| <b>Disbursements</b>                 |                            |                |                            |                |
| Instruction & Instructional Support  | \$ 3,857,522               | 57.53%         | \$ 3,695,365               | 58.14%         |
| Administration & Business Services   | 909,003                    | 13.56%         | 918,553                    | 14.45%         |
| Operation & Maintenance              | 604,710                    | 9.02%          | 544,983                    | 8.58%          |
| Transportation                       | 224,292                    | 3.34%          | 198,718                    | 3.13%          |
| Federal Programs                     | 718,515                    | 10.71%         | 661,967                    | 10.42%         |
| Other                                | 231,654                    | 3.45%          | 185,846                    | 2.92%          |
| Transfers                            | 160,000                    | 2.39%          | 150,000                    | 2.36%          |
| <b>Total Disbursements</b>           | <b>\$ 6,705,696</b>        | <b>100.00%</b> | <b>\$ 6,355,432</b>        | <b>100.00%</b> |

#### GENERAL FUND BUDGETARY HIGHLIGHTS

- Over the course of the 2022-23 fiscal year, the School District's General Fund Cash Position decreased by \$39,990. The following table provides a detailed picture of the increase in cash position:

|                                   | 2022-23<br>Budget | Year-End<br>Actual | Difference         |
|-----------------------------------|-------------------|--------------------|--------------------|
| 9/1/2022 Actual Beginning Balance | \$ 626,005        | \$ 1,094,493       | \$ 468,488         |
| <b>Receipts</b>                   |                   |                    |                    |
| Property Taxes                    | 3,192,460         | 2,929,584          | (262,876)          |
| State Aid                         | 1,847,935         | 1,847,935          | -                  |
| Other Local                       | 211,100           | 232,728            | 21,628             |
| County                            | 35,000            | 43,874             | 8,874              |
| Special Education                 | 240,000           | 255,251            | 15,251             |
| Other                             | 246,500           | 391,303            | 144,803            |
| Federal Programs                  | 1,619,471         | 614,767            | (1,004,704)        |
| <b>Total Receipts</b>             | <b>7,392,466</b>  | <b>6,315,442</b>   | <b>(1,077,024)</b> |
| <b>Expenditures</b>               | <b>7,418,471</b>  | <b>6,355,432</b>   | <b>(1,063,039)</b> |
| 08/31/2023 Ending Balance         | \$ 600,000        | \$ 1,054,503       | \$ 454,503         |

As detailed in the table, total receipts were \$1,077,024 less than budgeted, and the budget of expenditures was underspent by \$1,063,039.

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 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

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, minimum wage increases, unfunded and under funded state mandates, and fuel costs for facilities and vehicles. The School District will also continue to experience increases in labor costs during the 2022-2023 school year and beyond. Additional numbers of students in special education programs has resulted in the need to hire an additional special education staff. 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. The district is investing in Early Childhood education to try to increase enrollment.

#### DEBT ADMINISTRATION

The School District has maintained exceptional bond ratings. At year-end, the School District had \$835,000 in outstanding debt, consisting of general obligation bonds, series 2021.

|   | Balance<br>9/1/2022 | Increases | Retirements | Balance<br>8/31/2023 |
|---|---------------------|-----------|-------------|----------------------|
| General Obligation Refunding<br>Bonds (Series 2021) | \$ 1,045,000        | \$ -      | \$ 210,000  | \$ 835,000           |
| General Obligation Refunding<br>Bonds (Series 2021) | \$ 1,045,000        | \$ -      | \$ 210,000  | \$ 835,000           |

#### 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 paid 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. These funds are now available for the 2023-2024 year and will cover the cost of a teacher and para. 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. There will be a reduction in federal funds as the COVID money comes to an end. The school district will be taking a shift on offering more vocational offerings as partnerships grow to become more competitive with neighboring schools to retain and grow our enrollment. The district will continue to research and apply for grants to help this initiative along with building relationships with community partners.. Our district stayed flat lined with the state aid and equalization aid unlike other districts that saw a large influx. The district continues to be impacted by inflation increases in products. Over the next two years there will be a continued increase of approximately 25% to meet the minimum wage requirements. If FLSA changes are made it could also impact our staffing budget if certified staff or salaried classified staff are no longer exempt at current salaries.

#### 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](mailto:rodney.olson@bayardtigers.org).

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT A

STATEMENT OF NET POSITION - MODIFIED CASH BASIS  
August 31, 2023

|                           | <u>Governmental<br/>Activities</u> |
|---------------------------|------------------------------------|
|                           | <u>2023</u>                        |
| <b>ASSETS</b>             |                                    |
| Cash and Cash Equivalents | \$ 1,328,460                       |
| Cash with Fiscal Agent    | 830,878                            |
| Investments               | <u>136,827</u>                     |
| Total Assets              | <u>2,296,165</u>                   |
| <b>NET POSITION</b>       |                                    |
| Restricted:               |                                    |
| Building Improvements     | 215,340                            |
| Debt Service              | 192,794                            |
| Unrestricted              | <u>1,888,031</u>                   |
| Total Net Position        | <u>\$ 2,296,165</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, 2023

| Functions/Programs                             | Disbursements         | Program Receipts        |  | Net (Disbursements)<br>Receipts and Changes<br>in Net Position<br>Governmental<br>Activities |
|--|-----------------------|-------------------------|--|--|
|  |                       | Charges for<br>Services | Operating Grants<br>and<br>Contributions |  |
|  |                       |                         |  | 2023   |
| <b>Governmental Activities:</b>                |                       |                         |  |  |
| Instruction                                    | \$ (2,783,033)        | \$ 5,201                | \$ 31,259                                | \$ (2,746,573)   |
| Special Education                              | (640,664)             | -                       | 255,251                                  | (385,413)  |
| Summer School                                  | (18,669)              | -                       | -  | (18,669)   |
| Support Services - Students                    | (177,204)             | -                       | -  | (177,204)  |
| Support Services - Instruction                 | (109,156)             | -                       | -  | (109,156)  |
| Board of Education                             | (178,264)             | -                       | -  | (178,264)  |
| Executive Administration                       | (180,342)             | -                       | -  | (180,342)  |
| District Legal Services                        | (13,078)              | -                       | -  | (13,078)   |
| Office of Principal                            | (349,258)             | -                       | -  | (349,258)  |
| Central Services                               | (197,611)             | -                       | -  | (197,611)  |
| Operation & Maintenance of Plant               | (744,063)             | -                       | -  | (744,063)  |
| Student Transportation                         | (189,348)             | -                       | -  | (189,348)  |
| Special Education Transportation               | (9,370)               | -                       | 2,735                                    | (6,635)  |
| Other Support Services                         | (30,656)              | -                       | -  | (30,656)   |
| Community Services                             | (1,374)               | -                       | -  | (1,374)  |
| State Programs                                 | (153,816)             | -                       | 37,191                                   | (116,625)  |
| Federal Programs                               | (662,104)             | -                       | 710,561                                  | 48,457   |
| Debt Service - Principal                       | (210,000)             | -                       | -  | (210,000)  |
| Debt Service - Interest                        | (6,275)               | -                       | -  | (6,275)  |
| Debt Service - Other                           | (450)                 | -                       | -  | (450)  |
| School Nutrition                               | (308,951)             | 68,056                  | 192,652                                  | (48,243)   |
| Student Activities                             | (345,059)             | -                       | 245,609                                  | (99,450)   |
| <b>Total Governmental Activities</b>           | <b>\$ (7,308,745)</b> | <b>\$ 73,257</b>        | <b>\$ 1,475,258</b>                      | <b>(5,760,230)</b>   |
| <b>General Receipts:</b>                       |                       |                         |  |  |
| Taxes:   |                       |                         |  |  |
| Property                                       |                       |                         |  | 3,261,271  |
| Public Power District Sales Tax                |                       |                         |  | 2,442  |
| Motor Vehicle                                  |                       |                         |  | 177,238  |
| State and County Shared Receipts, unrestricted |                       |                         |  | 380,051  |
| State Aid                                      |                       |                         |  | 1,847,935  |
| Interest Income                                |                       |                         |  | 16,190   |
| Insurance Adjustments                          |                       |                         |  | 8,686  |
| Other  |                       |                         |  | 33,486   |
| <b>Total General Receipts</b>                  |                       |                         |  | <b>5,727,299</b>   |
| Change in Net Position                         |                       |                         |  | (32,931)   |
| Net Position - Beginning                       |                       |                         |  | 2,329,096  |
| Net Position - Ending                          |                       |                         |  | <b>\$ 2,296,165</b>  |

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, 2023

|  | Special<br>Revenue Funds |                             |                          | Capital Projects Funds |                      | Debt<br>Service Fund        | Total Major<br>Governmental<br>Funds |                     |
|--|--------------------------|-----------------------------|--------------------------|------------------------|----------------------|-----------------------------|--------------------------------------|---------------------|
|  | General<br>Fund          | Employee<br>Benefit<br>Fund | School Nutrition<br>Fund | Activities<br>Fund     | Depreciation<br>Fund | Special<br>Building<br>Fund | Bond<br>Fund                         | 2023                |
| <b>ASSETS</b>                              |                          |                             |                          |                        |                      |                             |                                      |                     |
| Cash and Cash Equivalents                  | \$ 300,857               | \$ 64,572                   | \$ 61,020                | \$ 436,203             | \$ 134,906           | \$ 187,686                  | \$ 143,216                           | \$ 1,328,460        |
| Cash with Fiscal Agent                     | 753,646                  | -                           | -                        | -                      | -                    | 27,654                      | 49,578                               | 830,878             |
| Investments                                | -                        | 80,857                      | -                        | 55,970                 | -                    | -                           | -                                    | 136,827             |
| <b>Total Assets</b>                        | <b>\$ 1,054,503</b>      | <b>\$ 145,429</b>           | <b>\$ 61,020</b>         | <b>\$ 492,173</b>      | <b>\$ 134,906</b>    | <b>\$ 215,340</b>           | <b>\$ 192,794</b>                    | <b>\$ 2,296,165</b> |
| <b>FUND BALANCES</b>                       |                          |                             |                          |                        |                      |                             |                                      |                     |
| Restricted for:                            |                          |                             |                          |                        |                      |                             |                                      |                     |
| Building Improvements                      | -                        | -                           | -                        | -                      | -                    | 215,340                     | -                                    | 215,340             |
| Debt Service                               | -                        | -                           | -                        | -                      | -                    | -                           | 192,794                              | 192,794             |
| Committed to:                              |                          |                             |                          |                        |                      |                             |                                      |                     |
| Capital Outlay                             | -                        | -                           | -                        | -                      | 134,906              | -                           | -                                    | 134,906             |
| Employee Benefits                          | -                        | 145,429                     | -                        | -                      | -                    | -                           | -                                    | 145,429             |
| Nutrition Activity                         | -                        | -                           | 61,020                   | -                      | -                    | -                           | -                                    | 61,020              |
| Student Activities                         | -                        | -                           | -                        | 492,173                | -                    | -                           | -                                    | 492,173             |
| Unassigned:                                | 1,054,503                | -                           | -                        | -                      | -                    | -                           | -                                    | 1,054,503           |
|  | <b>1,054,503</b>         | <b>145,429</b>              | <b>61,020</b>            | <b>492,173</b>         | <b>134,906</b>       | <b>215,340</b>              | <b>192,794</b>                       | <b>2,296,165</b>    |
| <b>Total Liabilities and Fund Balances</b> | <b>\$ 1,054,503</b>      | <b>\$ 145,429</b>           | <b>\$ 61,020</b>         | <b>\$ 492,173</b>      | <b>\$ 134,906</b>    | <b>\$ 215,340</b>           | <b>\$ 192,794</b>                    | <b>\$ 2,296,165</b> |

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, 2023

|   | 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         | 2023                           |
| <b>RECEIPTS</b>   |                      |                       |                       |                   |                        |                       |                   |                                |
| Local Sources   | \$ 3,162,312         | \$ 971                | \$ 69,256             | \$ 245,609        | \$ 1,400               | \$ 107,772            | \$ 201,091        | \$ 3,788,411                   |
| County Sources  | 43,874               | -                     | -                     | -                 | -                      | -                     | -                 | 43,874                         |
| State Sources   | 2,485,803            | -                     | 3,516                 | -                 | -                      | 9,882                 | 17,733            | 2,516,934                      |
| Federal Sources   | 614,767              | -                     | 189,136               | -                 | -                      | 112,178               | -                 | 916,081                        |
| Other   | 8,686                | -                     | 1,828                 | -                 | -                      | -                     | -                 | 10,514                         |
| Total Receipts  | <u>6,315,442</u>     | <u>971</u>            | <u>263,736</u>        | <u>245,609</u>    | <u>1,400</u>           | <u>229,832</u>        | <u>218,824</u>    | <u>7,275,814</u>               |
| <b>DISBURSEMENTS</b>  |                      |                       |                       |                   |                        |                       |                   |                                |
| Instruction   | 2,749,672            | 33,361                | -                     | -                 | -                      | -                     | -                 | 2,783,033                      |
| Special Education   | 640,664              | -                     | -                     | -                 | -                      | -                     | -                 | 640,664                        |
| Summer School   | 18,669               | -                     | -                     | -                 | -                      | -                     | -                 | 18,669                         |
| Support Services - Students   | 177,204              | -                     | -                     | -                 | -                      | -                     | -                 | 177,204                        |
| Support Services - Instruction  | 109,156              | -                     | -                     | -                 | -                      | -                     | -                 | 109,156                        |
| Board of Education  | 178,264              | -                     | -                     | -                 | -                      | -                     | -                 | 178,264                        |
| Executive Administration  | 180,342              | -                     | -                     | -                 | -                      | -                     | -                 | 180,342                        |
| District Legal Services   | 13,078               | -                     | -                     | -                 | -                      | -                     | -                 | 13,078                         |
| Office of Principal   | 349,258              | -                     | -                     | -                 | -                      | -                     | -                 | 349,258                        |
| Central Services  | 197,611              | -                     | -                     | -                 | -                      | -                     | -                 | 197,611                        |
| Operation & Maintenance of Plant  | 544,983              | -                     | -                     | -                 | -                      | 199,080               | -                 | 744,063                        |
| Student Transportation  | 189,348              | -                     | -                     | -                 | -                      | -                     | -                 | 189,348                        |
| Special Education Transportation  | 9,370                | -                     | -                     | -                 | -                      | -                     | -                 | 9,370                          |
| Other Support Services  | 30,656               | -                     | -                     | -                 | -                      | -                     | -                 | 30,656                         |
| Community Services  | 1,374                | -                     | -                     | -                 | -                      | -                     | -                 | 1,374                          |
| State Programs  | 153,816              | -                     | -                     | -                 | -                      | -                     | -                 | 153,816                        |
| Federal Programs  | 661,967              | -                     | -                     | -                 | -                      | 137                   | -                 | 662,104                        |
| Debt Service-Principal  | -                    | -                     | -                     | -                 | -                      | -                     | 210,000           | 210,000                        |
| Debt Service-Interest   | -                    | -                     | -                     | -                 | -                      | -                     | 6,275             | 6,275                          |
| Debt Service-Other  | -                    | -                     | -                     | -                 | -                      | -                     | 450               | 450                            |
| School Nutrition  | -                    | -                     | 308,951               | -                 | -                      | -                     | -                 | 308,951                        |
| Student Activities  | -                    | -                     | -                     | 345,059           | -                      | -                     | -                 | 345,059                        |
| Total Disbursements   | <u>6,205,432</u>     | <u>33,361</u>         | <u>308,951</u>        | <u>345,059</u>    | <u>-</u>               | <u>199,217</u>        | <u>216,725</u>    | <u>7,308,745</u>               |
| Excess (Deficiency) of Receipts<br>Over (under) Disbursements                             | 110,010              | (32,390)              | (45,215)              | (99,450)          | 1,400                  | 30,615                | 2,099             | (32,931)                       |
| <b>OTHER FINANCING SOURCES (USES)</b>   |                      |                       |                       |                   |                        |                       |                   |                                |
| Transfers In  | -                    | 25,000                | -                     | 75,000            | 50,000                 | -                     | -                 | 150,000                        |
| Transfers Out   | (150,000)            | -                     | -                     | -                 | -                      | -                     | -                 | (150,000)                      |
|   | <u>(150,000)</u>     | <u>25,000</u>         | <u>-</u>              | <u>75,000</u>     | <u>50,000</u>          | <u>-</u>              | <u>-</u>          | <u>-</u>                       |
| Excess (Deficiency) of Receipts and<br>Other Sources over Disbursements<br>and Other Uses | (39,990)             | (7,390)               | (45,215)              | (24,450)          | 51,400                 | 30,615                | 2,099             | (32,931)                       |
| Fund Balances - Beginning   | 1,094,493            | 152,819               | 106,235               | 516,623           | 83,506                 | 184,725               | 190,695           | 2,329,096                      |
| Fund Balances - Ending  | <u>\$ 1,054,503</u>  | <u>\$ 145,429</u>     | <u>\$ 61,020</u>      | <u>\$ 492,173</u> | <u>\$ 134,906</u>      | <u>\$ 215,340</u>     | <u>\$ 192,794</u> | <u>\$ 2,296,165</u>            |

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, 2023.

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, 2023, consisted of the following:

|                           |                     |
|---------------------------|---------------------|
| Cash and Cash Equivalents | \$ 1,328,460        |
| Total Governmental Funds  | <u>\$ 1,328,460</u> |

The bank balances of the School District's cash and cash equivalents were entirely insured and or collateralized as of August 31, 2023. 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, 2023, the cost of the School District's investments was \$136,827.

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:

|                                   | Cost       | Fair Value |
|-----------------------------------|------------|------------|
| Certificates of Deposit (Level 1) | \$ 136,827 | \$ 136,827 |
| Total Governmental Funds          | \$ 136,827 | \$ 136,827 |

The \$136,827 investments held in certificates of deposit were entirely insured and collateralized as of August 31, 2023.

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, 2023:

|                           | Transfers<br>In | Transfers<br>Out |
|---------------------------|-----------------|------------------|
| General Fund              | \$ -            | \$ 150,000       |
| Depreciation Fund         | 50,000          | -                |
| Employee Benefit Fund     | 25,000          | -                |
| Activities Fund           | 75,000          | -                |
| Total Operating Transfers | \$ 150,000      | \$ 150,000       |

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

Transfers from the General Fund were used to fund future capital expenditures (\$50,000), to support the School District's employee benefits plans (\$25,000) and to support student activities (\$75,000).

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, 2022, there were 263 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Nebraska Community Colleges), are members of the plan.

Normal retirement is at age 65. For an employee who became a member before July 1, 2013, the monthly benefit is equal to the greater of the following: 1) the sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to \$3.50 per year of service; or 2) the 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, 2023, the District's total payroll for all employees was \$3,884,732. Total covered payroll was \$3,714,572. 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, 2021, to June 30, 2022, (and from July 1, 2022, through August 31, 2023). 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, 2023, was \$339,028.

2. Pension Liabilities

At June 30, 2022 the District had a liability of \$1,066,970 for its proportionate share of the net pension liability. (This liability is not recorded in the accompanying modified cash basis financial statements.) The net pension liability was measured as of June 30, 2022, 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 94.55% funded as of June 30, 2022 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, 2022, the District's proportion was 0.1589%, which was a decrease of 0.00259% from its proportion measured as of June 30, 2021.

For the year ended June 30, 2022, the District's allocated pension expense (income) was (\$29,740).

3. Actuarial Assumptions

The total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|  |   |
|--|---|
| Inflation  | 2.55 percent  |
| Salary increases, including wage inflation                             | 3.05 – 13.05 percent  |
| Cost-of-Living Adjustment  | Members hired before July 1, 2013:<br>2.10% with a floor benefit equal to 75%<br>purchasing power of original benefit.<br>Members hired on/after July 1, 2013:<br>1.00% with no floor benefit |
| Investment Rate Return, net of investment expense, including inflation | 7.2 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, 2022, 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, 2022, (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, 2022, was 7.2 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 2121.

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 7.2 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 (6.2 percent) or 1-percentage-point higher (8.2 percent) than the current rate:

NOTES TO THE FINANCIAL STATEMENTS – EXHIBIT E  
(Continued)

|                       | Discount<br>Rate |    | School District's<br>proportionate Share of<br>net pension liability |
|-----------------------|------------------|----|--|
| 1% decrease           | 6.2%             | \$ | 3,814,552  |
| Current discount rate | 7.2%             | \$ | 1,066,970  |
| 1% increase           | 8.2%             | \$ | (1,188,460)  |

**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](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 \$7,949 as of August 31, 2023.
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 \$33,549 which included health insurance premiums and medical expense reimbursements for four early retirees. As of August 31, 2023, the School District had commitments for early retirement payments totaling \$171. Obligations for 2023-20 are projected to be \$171.

**C. Federal Food Commodities**

The School District received \$15,574 worth of Federal Food Commodities for the year ended August 31, 2023.

**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 2023-2024 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 purposed 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<br>Ending August 31 | Principal  | Interest  | TOTAL      |
|---------------------------------|------------|-----------|------------|
| 2024                            | 205,000    | 5,540     | 210,540    |
| 2025                            | 210,000    | 4,515     | 214,515    |
| 2026                            | 210,000    | 3,255     | 213,255    |
| 2027                            | 210,000    | 1,788     | 211,788    |
| Totals                          | \$ 835,000 | \$ 15,098 | \$ 850,098 |

b. General Long-Term Debt

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

|  | Balance<br>09/01/22 | Increases | Retirements | Balance<br>08/31/23 | Amounts Due<br>Within One<br>Year |
|--|---------------------|-----------|-------------|---------------------|-----------------------------------|
| General Obligation<br>Refunding Bonds<br>(Series 2021) | \$ 1,045,000        | -         | \$ 210,000  | \$ 835,000          | \$ 205,000                        |
| Total  | \$ 1,045,000        | -         | \$ 210,000  | \$ 835,000          | \$ 205,000                        |

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, 2023, 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 2022-2023 school year, it has set certain exceptions and modifications to meet health department requirements and specific student or staff situations.

COVID-19 related expenses for the School District for the current year totaling \$357,726 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.

G. Annual Financial Report Reconciliation

On the Annual Financial Report that is filed with the State of Nebraska, the transfer to the Depreciation Fund is expensed in the General Fund as Student Transportation – Capital Projects (\$50,000) (Account # 01-2-2710-732) in the year of transfer. Additionally, the transfer to the Employee Benefits Fund is expensed in the General Fund as Other Support Services – Employee Benefits (\$25,000) (Account # 01-2-2900-291).

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, 2023

|   | Budget<br>(Original<br>and Final) | Actual           |
|---|-----------------------------------|------------------|
| FUND BALANCE, Beginning of Year                     | \$ 626,005                        | \$ 1,094,493     |
| Receipts:   |                                   |                  |
| Local Sources:                                      |                                   |                  |
| 1100 Property Taxes                                 | 3,192,460                         | 2,929,584        |
| 1115 Carline Taxes                                  | 20,000                            | 15,384           |
| 1120 Public Power District Sales Tax                | 2,000                             | 2,354            |
| 1125 Motor Vehicle Taxes                            | 170,000                           | 177,238          |
| 1140 Penalties & Interest on Taxes                  | -                                 | 11,406           |
| 1370 Preschool Tuition & Fees                       | 7,000                             | 5,201            |
| 1423 Transportation Fees from Other District - SPED | 1,000                             | -                |
| 1510 Interest                                       | 100                               | 8,741            |
| 1911 Fines and Licenses                             | -                                 | 520              |
| 1925 Categorical Grants - Corporate                 | 1,000                             | -                |
| 1990 Other  | 10,000                            | 11,884           |
|   | <u>3,403,560</u>                  | <u>3,162,312</u> |
| County Sources:                                     |                                   |                  |
| 2110 Fines and Licenses                             | 25,000                            | 24,100           |
| 2210 ESU Receipts                                   | 10,000                            | 19,774           |
|   | <u>35,000</u>                     | <u>43,874</u>    |
| State Sources:                                      |                                   |                  |
| 3110 State Aid                                      | 1,847,935                         | 1,847,935        |
| 3120 Special Education                              | 240,000                           | 255,251          |
| 3125 Special Education Transportation               | 5,000                             | 2,735            |
| 3130 Homestead Exemption                            | -                                 | 65,221           |
| 3131 Property Tax Credit                            | -                                 | 191,035          |
| 3180 Prorate Motor Vehicle                          | 7,000                             | 7,457            |
| 3400 State Apportionment                            | 40,000                            | 64,103           |
| 3500 State Categorical Programs                     | 10,000                            | 6,573            |
| 3512 Distance Education                             | 5,000                             | 10,338           |
| 3535 Payment for High Ability Learners              | 3,500                             | 4,537            |
| 3540 Early Childhood                                | 101,000                           | 30,618           |
| 3990 Other State Receipts                           | 75,000                            | -                |
|   | <u>2,334,435</u>                  | <u>2,485,803</u> |
| Federal Sources:                                    |                                   |                  |
| 4212 Title I Comprehensive Support                  | 150,000                           | 153,000          |
| 4310 REAP   | 23,000                            | 23,907           |
| 4505 Title I  | 200,000                           | -                |
| 4516 IDEA Preschool Base                            | 75,000                            | -                |
| 4518 IDEA Part B to Age 21                          | 15,000                            | -                |
| 4524 Other Federal Non-Categorical                  | 846,471                           | -                |
| 4530 Other Federal Categorical Receipts             | 10,000                            | 11,587           |
| 4531 Title IV, Part B 21st Century                  | -                                 | 50,000           |
| 4708 Medicaid in Public Schools                     | 10,000                            | 6,807            |
| 4709 Medicaid Administrative Activities             | 5,000                             | 9,577            |
| 4997 ESSER II                                       | 40,000                            | -                |
| 4998 ESSER III                                      | 195,000                           | 359,889          |
| 4967 Title IV, SSAE                                 | 50,000                            | -                |
|   | <u>1,619,471</u>                  | <u>614,767</u>   |
| Other Non-Revenue Receipts:                         |                                   |                  |
| Insurance Adjustments                               | -                                 | 8,686            |
|   | <u>-</u>                          | <u>8,686</u>     |
| Total Receipts                                      | <u>7,392,466</u>                  | <u>6,315,442</u> |
| Total Available Resources                           | <u>8,018,471</u>                  | <u>7,409,935</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, 2023

|  | Budget<br>(Original<br>and Final) | Actual       |
|--|-----------------------------------|--------------|
| Disbursements:                         |                                   |              |
| Operational Disbursements:             |                                   |              |
| 1100 Instruction                       | \$ 3,456,471                      | \$ 2,749,672 |
| 1200 Special Education                 | 625,000                           | 640,664      |
| 1300 Summer School                     | 25,000                            | 18,669       |
| 2100 Support Services - Students       | 250,000                           | 177,204      |
| 2200 Support Services - Instruction    | 200,000                           | 109,156      |
| 2310 Board of Education                | 160,000                           | 178,264      |
| 2320 Executive Administrative Services | 180,000                           | 180,342      |
| 2330 District Legal Services           | 12,000                            | 13,078       |
| 2400 Office of Principal               | 340,000                           | 349,258      |
| 2510 Central Services                  | 240,000                           | 197,611      |
| 2600 Operation & Maintenance of Plant  | 600,000                           | 544,983      |
| 2650 Vehicle Acquisition & Maintenance | 85,000                            | -            |
| 2710 Student Transportation            | 235,000                           | 189,348      |
| 2712 Special Education Transportation  | 25,000                            | 9,370        |
| 2900 Other Support Services            | 10,000                            | 30,656       |
| 3300 Community Services                | -                                 | 1,374        |
| 3500 State Programs                    | 115,000                           | 153,816      |
| 6000 Federal Programs                  | 710,000                           | 661,967      |
| Total Disbursements                    | 7,268,471                         | 6,205,432    |
| Other Financing Uses:                  |                                   |              |
| 8000 Transfers                         | 150,000                           | 150,000      |
| Total Disbursements and Transfers      | 7,418,471                         | 6,355,432    |
| FUND BALANCE, End of Year              | \$ 600,000                        | \$ 1,054,503 |

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, 2023

|  | Budget<br>(Original<br>and Final) | Actual            |
|--|-----------------------------------|-------------------|
| FUND BALANCE, Beginning of Year          | \$ 140,206                        | \$ 152,819        |
| Receipts:                                |                                   |                   |
| 1510 Interest                            | -                                 | 971               |
| <b>Total Available Resources</b>         | <b>140,206</b>                    | <b>153,790</b>    |
| Disbursements:                           |                                   |                   |
| 2900 Retirement Incentive Plan Payments  | 100,000                           | 33,243            |
| 2900 Other Expenses                      | 40,206                            | 118               |
| <b>Total Disbursements</b>               | <b>140,206</b>                    | <b>33,361</b>     |
| Other Financing Sources:                 |                                   |                   |
| 5200 Transfers In - General Fund Support | -                                 | 25,000            |
| <b>Total Other Financing Sources</b>     | <b>-</b>                          | <b>25,000</b>     |
| <b>FUND BALANCE, End of Year</b>         | <b>\$ -</b>                       | <b>\$ 145,429</b> |

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, 2023

|                                 | Budget<br>(Original<br>and Final) | Actual     |
|---------------------------------|-----------------------------------|------------|
| FUND BALANCE, Beginning of Year | \$ 101,570                        | \$ 106,235 |
| Receipts:                       |                                   |            |
| 1510 Interest                   | -                                 | 1,200      |
| 1611 Lunchroom Sales            | 70,000                            | 68,056     |
| 1990 Other Local Receipts       | -                                 | 1,828      |
| 3150 State Reimbursement        | -                                 | 3,516      |
| 4210 Federal Reimbursement      | 120,000                           | 189,136    |
| Total Receipts                  | 190,000                           | 263,736    |
| Total Available Resources       | 291,570                           | 369,971    |
| Disbursements:                  |                                   |            |
| 3100 Salaries                   | 75,000                            | 69,499     |
| 3100 Employee Benefits          | 32,000                            | 30,150     |
| 3100 Supplies & Materials       | -                                 | 6,199      |
| 3100 Food                       | 180,000                           | 160,054    |
| 3100 Capital Outlay             | 4,570                             | 38,423     |
| 3100 Other                      | -                                 | 4,626      |
| Total Disbursements             | 291,570                           | 308,951    |
| FUND BALANCE, End of Year       | \$ -                              | \$ 61,020  |

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, 2023

|                                      | Budget<br>(Original<br>and Final) | Actual            |
|--------------------------------------|-----------------------------------|-------------------|
| FUND BALANCE, Beginning of Year      | \$ 419,973                        | \$ 516,623        |
| Receipts:                            |                                   |                   |
| 1510 Interest                        | -                                 | 4,440             |
| 1710 Activities Gate Revenue         | -                                 | 31,181            |
| 1740 Other Fees                      | -                                 | 2,071             |
| 1741 Other Activity Income           | -                                 | 14,663            |
| 1790 Extracurricular Activities Fees | -                                 | 182,281           |
| 1920 Contributions & Donations       | -                                 | 8,273             |
| 1990 Other Local Receipts            | -                                 | 2,700             |
| Total Receipts and Transfers         | <u>-</u>                          | <u>245,609</u>    |
| Total Available Resources            | <u>419,973</u>                    | <u>762,232</u>    |
| Disbursements:                       |                                   |                   |
| 2900 Miscellaneous Expenditures      | 419,973                           | 345,059           |
| Total Disbursements                  | <u>419,973</u>                    | <u>345,059</u>    |
| Other Financing Sources:             |                                   |                   |
| 5200 Transfer from General           | -                                 | 75,000            |
|                                      | <u>-</u>                          | <u>75,000</u>     |
| FUND BALANCE, End of Year            | <u>\$ -</u>                       | <u>\$ 492,173</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, 2023

|  | Budget<br>(Original<br>and Final) | Actual            |
|--|-----------------------------------|-------------------|
| FUND BALANCE, Beginning of Year          | \$ 133,374                        | \$ 83,506         |
| Receipts:                                |                                   |                   |
| 1510 Interest                            | -                                 | 1,400             |
| Total Available Resources                | <u>133,374</u>                    | <u>84,906</u>     |
| Disbursements:                           |                                   |                   |
| 2900 Re-Appropriated Funds               | 133,374                           | -                 |
| Total Disbursements                      | <u>133,374</u>                    | <u>-</u>          |
| Other Financing Sources:                 |                                   |                   |
| 5200 Transfers In - General Fund Support | -                                 | 50,000            |
| Total Other Financing Sources:           | <u>-</u>                          | <u>50,000</u>     |
| FUND BALANCE, End of Year                | <u>\$ -</u>                       | <u>\$ 134,906</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, 2023

|                                  | Budget<br>(Original<br>and Final) | Actual            |
|----------------------------------|-----------------------------------|-------------------|
| FUND BALANCE, Beginning of Year  | \$ 200,557                        | \$ 184,725        |
| Receipts:                        |                                   |                   |
| Local Sources:                   |                                   |                   |
| 1100 Property Taxes              | 120,000                           | 105,578           |
| 1115 Carline Taxes               | 500                               | 578               |
| 1120 Public Power Dist Sales Tax | 50                                | 88                |
| 1510 Interest                    | 30                                | 1,528             |
|                                  | <u>120,580</u>                    | <u>107,772</u>    |
| State Sources:                   |                                   |                   |
| 3130 Homestead                   | -                                 | 2,452             |
| 3131 Property Tax Credit         | -                                 | 7,182             |
| 3180 Pro-rate Motor Vehicle      | 500                               | 248               |
|                                  | <u>500</u>                        | <u>9,882</u>      |
| Federal Sources:                 |                                   |                   |
| 4997 ESSER II                    | -                                 | 112,178           |
|                                  | <u>-</u>                          | <u>112,178</u>    |
| Total Receipts                   | <u>121,080</u>                    | <u>229,832</u>    |
| Total Available Resources        | <u>321,637</u>                    | <u>414,557</u>    |
| Disbursements:                   |                                   |                   |
| 4600 Capital Outlay              | 101,637                           | -                 |
| 4700 Building                    | -                                 | 199,080           |
| 6797 ESSER II                    | 220,000                           | 137               |
| Total Disbursements              | <u>321,637</u>                    | <u>199,217</u>    |
| FUND BALANCE, End of Year        | <u>\$ -</u>                       | <u>\$ 215,340</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, 2023

|                                 | Budget<br>(Original<br>and Final) | Actual            |
|---------------------------------|-----------------------------------|-------------------|
| FUND BALANCE, Beginning of Year | \$ 192,238                        | \$ 190,695        |
| Receipts:                       |                                   |                   |
| Local Sources:                  |                                   |                   |
| 1100 Property Taxes             | 213,658                           | 197,711           |
| 1115 Carline Taxes              | -                                 | 1,030             |
| 1510 Interest                   | -                                 | 2,350             |
|                                 | <u>213,658</u>                    | <u>201,091</u>    |
| State Sources:                  |                                   |                   |
| 3130 Homestead                  | -                                 | 4,285             |
| 3131 Property Tax Credit        | -                                 | 12,785            |
| 3180 Pro-rate Motor Vehicle     | -                                 | 505               |
| 3990 Other State Receipts       | -                                 | 158               |
|                                 | <u>-</u>                          | <u>17,733</u>     |
| Total Receipts                  | <u>213,658</u>                    | <u>218,824</u>    |
| Total Available Resources       | <u>405,896</u>                    | <u>409,519</u>    |
| Disbursements:                  |                                   |                   |
| 5000 Principal                  | 210,000                           | 210,000           |
| 5000 Interest                   | 3,658                             | 6,275             |
| 5000 Other                      | -                                 | 450               |
| Total Disbursements             | <u>213,658</u>                    | <u>216,725</u>    |
| FUND BALANCE, End of Year       | <u>\$ 192,238</u>                 | <u>\$ 192,794</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, 2023

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 14-24.

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

The School District completed a budget for the Student Fee Fund. The total budget of the expenditures for the Student Fee Fund was \$5,027. 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, 2023

|   | 2023             | For Comparative<br>Purposes Only<br>2022 |
|---|------------------|--|
| <b>Instruction - Non-Special Education:</b> |                  |  |
| <b>Salaries:</b>                            |                  |  |
| Teachers/Professional Staff                 | \$ 1,362,497     | \$ 1,314,364                             |
| Substitutes                                 | 56,105           | 52,503                                   |
| Instructional Aides and Assistants          | 26,388           | 36,310                                   |
| Non-Instructional                           | 47,065           | 19,855                                   |
| Employee Benefits                           | 606,121          | 593,328                                  |
| Purchased Services                          | 31,553           | 64,369                                   |
| Distance Learning                           | 29,011           | 24,037                                   |
| Supplies and Materials                      | 76,620           | 96,525                                   |
| Textbooks                                   | 262              | 5,035                                    |
| Property                                    | 7,510            | 12,815                                   |
| Other                                       | 37,129           | 17,694                                   |
|   | <u>2,280,261</u> | <u>2,236,835</u>                         |
| <b>Instruction - Flex Spending:</b>         |                  |  |
| <b>Salaries:</b>                            |                  |  |
| Instructional Aides and Assistants          | -                | 13,724                                   |
| Employee Benefits                           | -                | 5,033                                    |
|   | <u>-</u>         | <u>18,757</u>                            |
| <b>Instruction - LEP:</b>                   |                  |  |
| <b>Salaries:</b>                            |                  |  |
| Teachers/Professional Staff                 | 40,000           | 20,313                                   |
| Employee Benefits                           | 6,930            | 3,597                                    |
|   | <u>46,930</u>    | <u>23,910</u>                            |
| <b>Instruction - Poverty:</b>               |                  |  |
| <b>Salaries:</b>                            |                  |  |
| Teachers/Professional Staff                 | 229,553          | 370,620                                  |
| Clerical and Paraprofessional Staff         | 10,616           | 17,133                                   |
| Substitutes                                 | 750              | 2,500                                    |
| Employee Benefits                           | 142,453          | 167,079                                  |
| Purchased Services                          | 25,176           | 92,843                                   |
| Supplies and Materials                      | 13,933           | 17,994                                   |
|   | <u>422,481</u>   | <u>668,169</u>                           |
| <b>Total Instruction</b>                    | <u>2,749,672</u> | <u>2,947,671</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, 2023

|  | 2023       |    | 2022    |
|--|------------|----|---------|
| <b>Instruction - Special Education:</b>                            |            |    |         |
| <b>Salaries:</b>   |            |    |         |
| Teachers/Professional Staff  | \$ 298,068 | \$ | 240,076 |
| Substitutes  | 1,562      |    | 2,875   |
| Instructional Aides and Assistants                                 | 136,466    |    | 97,917  |
| Employee Benefits  | 177,479    |    | 161,930 |
| Purchased Services   | 23,679     |    | 47,692  |
| Supplies and Materials   | 3,160      |    | 4,746   |
| Capital Outlay   | 183        |    | -       |
| Other  | 67         |    | 535     |
|  | 640,664    |    | 555,771 |
| <b>Summer School:</b>  |            |    |         |
| <b>Salaries:</b>   |            |    |         |
| Teachers/Professional Staff  | 14,746     |    | 16,471  |
| Employee Benefits  | 3,923      |    | 5,682   |
|  | 18,669     |    | 22,153  |
| <b>Support Services - Students:</b>                                |            |    |         |
| <b>Salaries:</b>   |            |    |         |
| Teachers/Professional Staff  | 45,936     |    | 43,920  |
| Employee Benefits  | 20,847     |    | 19,783  |
| Purchased Services   | 105,149    |    | 169,271 |
| Supplies and Materials   | 5,272      |    | 4,500   |
|  | 177,204    |    | 237,474 |
| <b>Support Services - Instruction:</b>                             |            |    |         |
| <b>Salaries:</b>   |            |    |         |
| Teachers/Professional Staff  | 70,485     |    | 63,909  |
| Employee Benefits  | 20,716     |    | 19,121  |
| Purchased Services   | -          |    | 1,259   |
| Supplies and Materials   | 11,014     |    | 9,099   |
| Capital Outlay   | -          |    | 1,065   |
| Other  | 6,941      |    | -       |
|  | 109,156    |    | 94,453  |
| <b>General Administration - Board of Education:</b>                |            |    |         |
| Purchased Services   | 14,466     |    | 22,549  |
| Liability Insurance  | 135,809    |    | 108,993 |
| Supplies and Materials   | 17,997     |    | 15,311  |
| Other  | 9,992      |    | 8,154   |
|  | 178,264    |    | 155,007 |
| <b>General Administration - Executive Administration Services:</b> |            |    |         |
| <b>Salaries:</b>   |            |    |         |
| Administrative Staff   | 135,000    |    | 142,747 |
| Employee Benefits  | 41,042     |    | 26,474  |
| Purchased Services   | 1,387      |    | 2,211   |
| Supplies and Materials   | 954        |    | 1,333   |
| Property   | -          |    | 130     |
| Other  | 1,959      |    | 999     |
|  | 180,342    |    | 173,894 |

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, 2023

|                                   | 2023           | For Comparative<br>Purposes Only<br>2022 |
|-----------------------------------|----------------|--|
| District Legal Services:          |                |  |
| Contracted Legal Services         | \$ 13,078      | \$ 9,412                                 |
| Office of Principal:              |                |  |
| Salaries:                         |                |  |
| Professional Staff                | 198,693        | 179,818                                  |
| Professional/Non Certified Staff  | 58,366         | 51,885                                   |
| Employee Benefits                 | 74,779         | 86,147                                   |
| Purchased Services                | 814            | 1,073                                    |
| Supplies and Materials            | 13,829         | 4,064                                    |
| Property                          | 1,661          | 72                                       |
| Other                             | 1,116          | 920                                      |
|                                   | <u>349,258</u> | <u>323,979</u>                           |
| Contract Services:                |                |  |
| Salaries:                         |                |  |
| Professional Staff                | -              | 7,800                                    |
| Professional/Non Certified Staff  | 64,997         | 98,645                                   |
| Employee Benefits                 | 59,104         | 80,723                                   |
| Purchased Services                | 52,346         | 42,962                                   |
| Supplies and Materials            | 5,104          | 4,284                                    |
| Property                          | -              | 7,800                                    |
| Other                             | 16,060         | 4,497                                    |
|                                   | <u>197,611</u> | <u>246,711</u>                           |
| Operation & Maintenance of Plant: |                |  |
| Salaries:                         |                |  |
| Teachers/Professional Staff       | -              | 175                                      |
| Professional/Non Certified Staff  | 171,590        | 206,689                                  |
| Employee Benefits                 | 83,856         | 114,259                                  |
| Purchased Services                | 85,470         | 68,283                                   |
| Supplies and Materials            | 204,062        | 203,740                                  |
| Property                          | -              | 9,011                                    |
| Other                             | 5              | 2,553                                    |
|                                   | <u>544,983</u> | <u>604,710</u>                           |
| Student Transportation:           |                |  |
| Salaries:                         |                |  |
| Professional/Non Certified Staff  | 74,853         | 95,200                                   |
| Employee Benefits                 | 29,360         | 36,734                                   |
| Purchased Services                | 3,380          | 7,763                                    |
| Mileage to Parents                | 762            | 1,502                                    |
| Supplies and Materials            | 80,761         | 76,964                                   |
| Other                             | 232            | 83                                       |
|                                   | <u>189,348</u> | <u>218,246</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, 2023

|  | 2023                | For<br>Comparative<br>Purposes<br>Only<br>2022 |
|--|---------------------|--|
| Special Education Transportation                         |                     |  |
| Salaries:  |                     |  |
| Non-Instructional  | \$ 8,704            | \$ -   |
| Employee Benefits  | 666                 | -  |
| Purchased Services                                       | -                   | 6,000  |
| Supplies and Materials                                   | -                   | 46   |
|  | <u>9,370</u>        | <u>6,046</u>                                   |
| Other Support Services:                                  |                     |  |
| Salaries:  |                     |  |
| Non-Instructional  | 23,471              | 80,187   |
| Teachers/Professional Staff                              | 1,143               | 4,333  |
| Employee Benefits  | 6,042               | 26,165   |
| Purchased Services                                       | -                   | 100  |
|  | <u>30,656</u>       | <u>110,785</u>                                 |
| Community Services:                                      |                     |  |
| Supplies   | 1,374               | 355  |
|  | <u>1,374</u>        | <u>355</u>                                     |
| State Programs:  |                     |  |
| Salaries:  |                     |  |
| Teachers/Professional Staff                              | 74,431              | 66,518   |
| Instructional Aides and Assistants                       | 29,758              | 13,539   |
| Employee Benefits  | 29,978              | 20,992   |
| Purchased Services                                       | 4,139               | 2,467  |
| Supplies   | 13,671              | 16,998   |
| Property   | 1,650               | -  |
| Other  | 189                 | -  |
|  | <u>153,816</u>      | <u>120,514</u>                                 |
| Federal Programs:  |                     |  |
| Title I, Part A ESEA/ESSA                                | 138,714             | 124,121  |
| Title I, Part A, Support for Improvement                 | 6,322               | 164,406  |
| IDEA Preschool (619) base allocation                     | 1,829               | 2,400  |
| IDEA Enrollment/Poverty                                  | 84,100              | 74,363   |
| Other Federal Non-Categorical                            | -                   | 3,526  |
| Title IV, Part B 21st Century Community Learning Centers | 46,721              | 62,977   |
| Other Federal Categorical                                | 2,648               | 3,871  |
| REAP   | 23,907              | 23,130   |
| ESSER II   | 4,615               | 72,026   |
| ESSER III  | 353,111             | 187,695  |
|  | <u>661,967</u>      | <u>718,515</u>                                 |
| Transfers:   |                     |  |
| Employee Benefit Fund                                    | 25,000              | 10,000   |
| Depreciation Fund  | 50,000              | -  |
| Activity Fund  | 75,000              | 150,000  |
|  | <u>150,000</u>      | <u>160,000</u>                                 |
| Total Operational Cash Disbursements                     | <u>\$ 6,355,432</u> | <u>\$ 6,705,696</u>                            |

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT O

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2023

| <u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>  | <u>Federal Assistance Listing Number</u> | <u>Pass-Through Entity Identifying Number</u> | <u>Expenditures</u> |
|---|--|---|---------------------|
| <b>U.S. Department of Education</b>   |  |   |                     |
| Rural Education Achievement Program (REAP) Grants   | 84.358A                                  | S358A182464                                   | \$ 23,907           |
| <i>Passed through the Nebraska Educational Service Unit Coordinating Council</i><br>Governor's Emergency Education Relief (GEER) Fund | 84.425C                                  | 13-062-0021-13                                | 2,648               |
| <i>Passed through the Nebraska Department of Education</i><br>*Elementary and Secondary School Emergency Relief (ESSER) Fund          | 84.425D                                  | 13-062-0021-13                                | 4,752               |
| *American Rescue Plan-Elementary and Secondary School Emergency Relief (ARP ESSER)<br>Total Education Stabilization Fund              | 84.425U                                  | 13-062-0021-13                                | 353,111             |
|   |  |   | <u>360,511</u>      |
| Title I, Part A   | 84.010                                   | 13-062-0021-13                                | 145,037             |
| Special Education Cluster (IDEA)<br>Special Education - Grants to States (IDEA, Part B)   | 84.027                                   | 13-062-0021-13                                | 84,761              |
| Special Education - Preschool Grants (IDEA, Preschool)<br>Total Special Education Cluster   | 84.173                                   | 13-062-0021-13                                | 1,168               |
|   |  |   | <u>85,929</u>       |
| 21st Century Community Learning Centers   | 84.287                                   | 13-062-0021-13                                | 46,721              |
| Total U.S. Department of Education  |  |   | <u>662,105</u>      |
| <b>U.S. Department of Agriculture - Child Nutrition Cluster</b>   |  |   |                     |
| <i>Passed through the Nebraska Department of Education</i>  |  |   |                     |
| Child Nutrition Cluster:  |  |   |                     |
| School Breakfast Program  | 10.553                                   | 620021  | 50,467              |
| National School Lunch Program   | 10.555                                   | 620021  | 133,919             |
| Summer Food Service Program for Children<br>Child Nutrition Cluster   | 10.559                                   | 62-0021                                       | 4,750               |
|   |  |   | <u>189,136</u>      |
| <i>Passed through the Nebraska Department of Health and Human Services</i>  |  |   |                     |
| Child Nutrition Cluster-Non-cash Awards:  |  |   |                     |
| National School Lunch Program (Federal Food Commodities)  | 10.555                                   | 620021  | 15,574              |
| Total U.S. Department of Agriculture  |  |   | <u>204,710</u>      |
| <b>U.S. Department of Health and Human Services</b>   |  |   |                     |
| <i>Passed through the Nebraska Department of Health and Human Services-Medicaid Cluster</i>   |  |   |                     |
| Medicaid in Public Schools/Medicaid Administrative Activities   | 93.778                                   | 13-062-0021-13                                | 9,578               |
| Total U.S. Department of Health and Human Services  |  |   | <u>9,578</u>        |
| Total Expenditures of Federal Awards  |  |   | <u>\$ 876,393</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, 2023

**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, 2023. 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.

**Note 4. Food Donation Program**

Nonmonetary assistance is reported in the Schedule at the fair market value of the commodities received and disbursed.



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 (*Government Auditing Standards*), 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, 2023, 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, 2023. 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.

**Report on 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001, 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 one instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2023-002.

### **School District No. 21's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the School District's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The School District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **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 & Associates P.C." in a cursive script.

Rauner & Associates, P.C.  
Sidney, Nebraska

November 5, 2023



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, 2023. 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, 2023.

***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 (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (Government Auditing Standards); 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 GAAS, *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 GAAS, *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, 2023

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT Q

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED AUGUST 31, 2023

**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   X   No

Significant deficiency identified:   X   Yes        None Reported

Noncompliance material to financial statements noted:        Yes   X   No

*Federal Awards*

Internal control over major programs:

Material weakness identified:        Yes   X   No

Significant deficiency identified:        Yes   X   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   X   No

Identification of major federal program:

|                                   |         |   |
|-----------------------------------|---------|---|
| Federal Assistance Listing Number | 84.425D | Elementary and Secondary School Emergency Relief (ESSER) Fund                     |
| Federal Assistance Listing Number | 84.425U | American Rescue Plan-Elementary and Secondary School Emergency Relief (ARP-ESSER) |

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

Auditee qualified as low-risk auditee:        Yes   x   No

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT Q

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED AUGUST 31, 2023

FINANCIAL STATEMENT FINDINGS

2023-001: 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.

2023-002: INSTANCE OF NONCOMPLIANCE, Budget Compliance

*Condition:* The School District violated the Nebraska Budget Act. The actual expenditures of the Debt Service Fund and the School Nutrition Fund exceeded the budgeted expenditures.

*Criteria:* The School District's management should monitor each fund on a monthly basis to detect and correct a potential budgeting error.

*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 print budget to actual reports each month for review by management and the School Board.

*Response:* The School District miscalculated the service requirements of the Debt Service. Additionally, expenses associated with an HVAC repair project for the kitchen and cafeteria/gum are came in higher than anticipated.

**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, 2023

**Financial Statement Findings for the year ended August 31, 2022:**

**2022-001:** 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, 2022:**

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



November 5, 2023

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, 2023. 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, 2023. 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, 2023.

### *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 2023, total expenditures in the School District's General Fund, Employee Benefit Fund, School Nutrition Fund and the Activities Fund exceeded total revenues after transfers by \$39,990, \$7,390, \$45,215 and \$24,450, 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.

Rauner & Associates noted the Debt Service Fund expenditures exceeded budgeted expenditures of \$3,067. It was also noted that the School Nutrition Fund expenditures exceeded budgeted expenditures of \$17,371. An accurately amended budget should have been submitted when it was known that expenditures were higher than originally anticipated.

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,

A handwritten signature in blue ink that reads "Rauner & Associates P.C." with a stylized flourish at the end.

RAUNER & ASSOCIATES, P.C.  
Certified Public Accountants



**DATE:** October 31, 2023  
**TO:** Nebraska Department of Education  
**FROM:** Rod Olson, Superintendent  
**RE:** Management Point Response Lower

Rauner & Associates 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.

*District Response: Due to Bayard Public School's size, limited personnel, and limited resources, it lacks the ability to segregate duties that are congruent with auditing standards. To compensate for this short coming, the following measures are examples of controls that the school district has chosen to put in place:*

1. *Dual Signatures are required on checks.*
2. *All claims and classified hours of employees are reviewed by the Superintendent in addition to the Business Manager of the Clerk in charge of monitoring and recording timecards.*
3. *All receipts are reviewed by the Superintendent and Business Manager.*
4. *A listing of claims and transfers are available for all Board Members to review prior to each Board Meeting and are potential discussion items.*
5. *All cash collected, such as activity gate receipts, are counted by two sponsors prior to being submitted to the Business Manager of Clerk.*

*While the aforementioned controls are not a substitute for having an employee with the appropriate training and credentials in place to ensure Bayard public schools follows all generally accepted accounting principles, it is an economically feasible methodology to detect and correct potential misstatements and provides multiple checks and balances on the day-to-day financial transactions of the school district*

In the fiscal year ending 2023, total expenditures in the School District's General Fund, Employee Benefit Fund, School Nutrition, and the Activities Fund exceeded total revenues after transfers by \$39,990, \$7,390, \$45,215, and \$24,450 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.

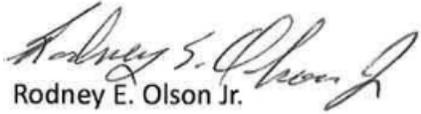
*District Response: Our grants, such as Title I and ESSER, didn't fall within the corresponding fiscal year that the related expenditures were made. In the future we will try to make requests for the funds so that they are congruent with the expenditure of the earmarked funds.*

Rauner & Associates noted the Debt Service Fund expenditures exceeded budgeted expenditures of \$3,067. It was also noted that the School Nutrition Fund expenditures exceeded budgeted expenditures of \$17,371. An accurately amended budget should have been submitted when it was known that expenditures were higher than originally anticipated.

*District Response: In calculating the service of the bond fund the mid-year interest payment was not calculated into the total funds needed.*

*Concerning the excess expenditures impacting the school nutrition fund, we spent over \$38,000 on unanticipated HVAC repairs to our kitchen and cafeteria area in preparation for the 2023-2024 school year. Going forward, the school district will be sure to amend the budget as soon as it is known that expenditures are going to come in higher than initially budgeted.*

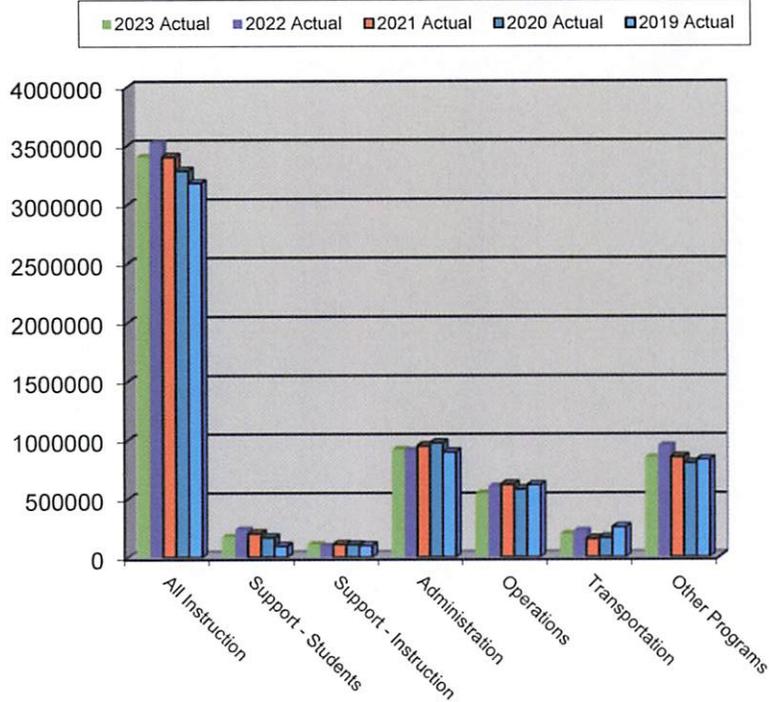
Sincerely,

A handwritten signature in cursive script, appearing to read "Rodney E. Olson Jr.", written in black ink.

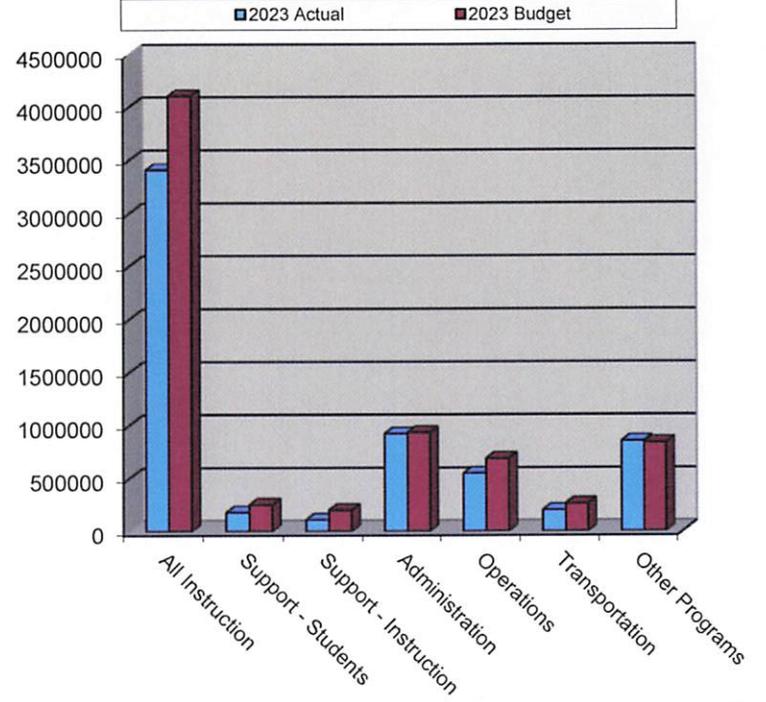
Rodney E. Olson Jr.

Supt. of Schools

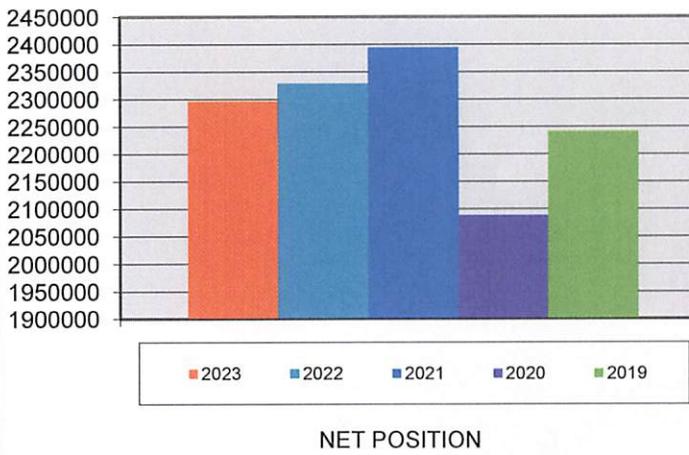
### BAYARD PUBLIC SCHOOLS GENERAL FUND EXPENDITURES COMPARISON



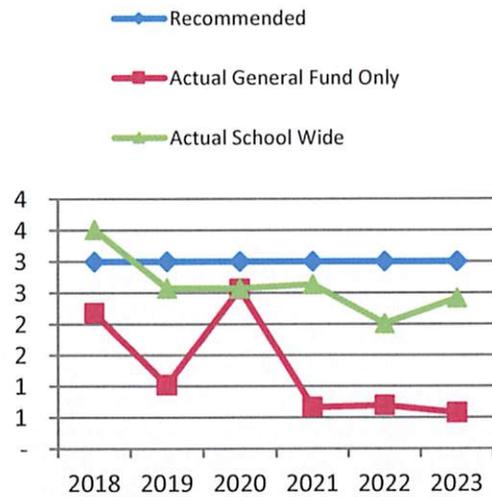
### BAYARD PUBLIC SCHOOLS BUDGET TO ACTUAL COMPARISON FOR GENERAL FUND



### BAYARD PUBLIC SCHOOLS CHANGE IN NET POSITION



### BAYARD PUBLIC SCHOOLS AVAILABLE CASH



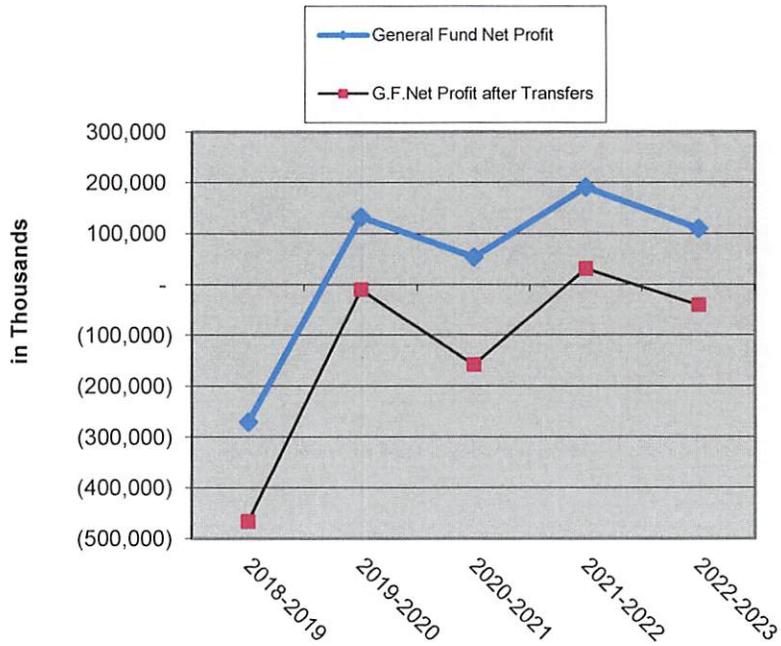
### PER PUPIL COSTS (Based on ADM\*)

|           | Bayard | District** | Statewide |
|-----------|--------|------------|-----------|
| 2011-2012 | 12,703 | 12,128     | 10,709    |
| 2012-2013 | 13,135 | 13,393     | 11,038    |
| 2013-2014 | 13,046 | 13,605     | 11,365    |
| 2014-2015 | 14,425 | 14,150     | 11,619    |
| 2015-2016 | 14,459 | 14,162     | 11,902    |
| 2016-2017 | 14,632 | 14,793     | 12,230    |
| 2017-2018 | 15,312 | 15,999     | 12,614    |
| 2018-2019 | 18,461 | 16,695     | 13,184    |
| 2019-2020 | 19,135 | 17,240     | 13,558    |
| 2020-2021 | 20,448 | 19,464     | 14,495    |
| 2021-2022 | 23,193 | N/A        | 15,113    |
| 2022-2023 | N/A    | N/A        | N/A       |

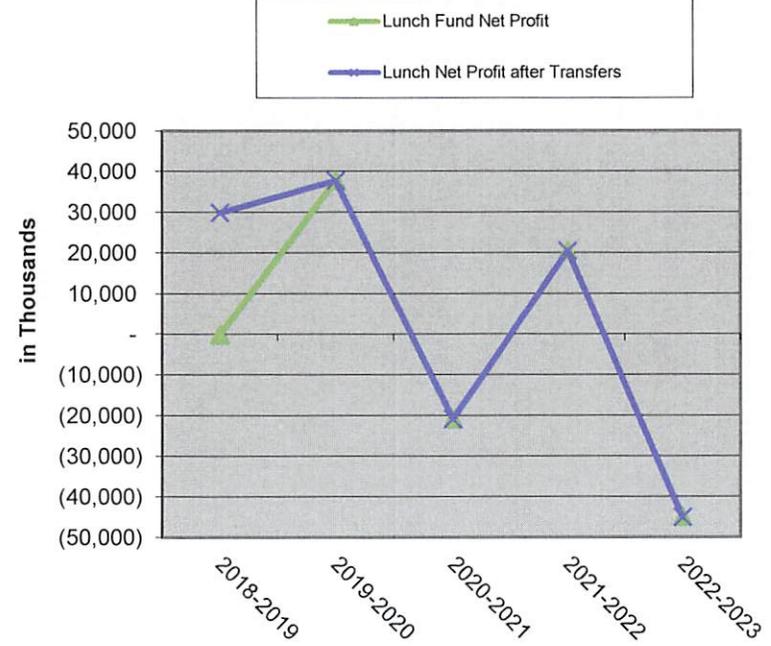
\* Provided by Nebraska Department of Education

\*\* District - Chase County, Mitchell, Kimball, Morrill, Bridgeport, Bayard

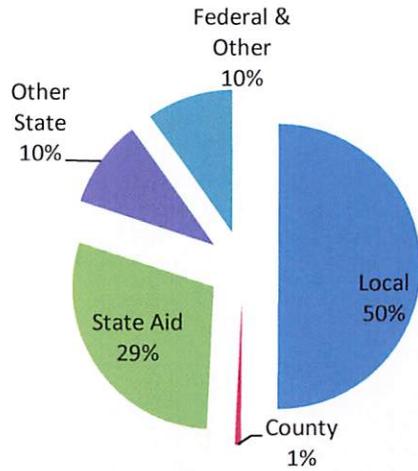
**BAYARD PUBLIC SCHOOLS GENERAL FUND NET PROFIT  
FYE 2019-2023**



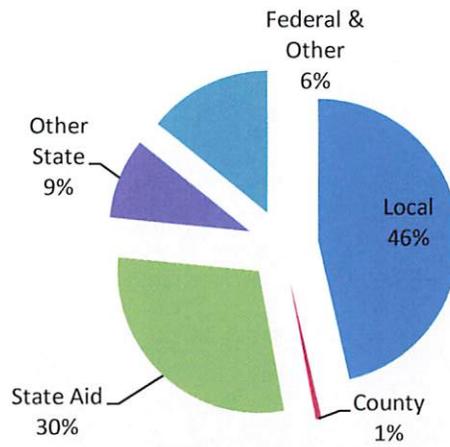
**BAYARD PUBLIC SCHOOLS LUNCH FUND NET PROFIT  
FYE 2019-2023**



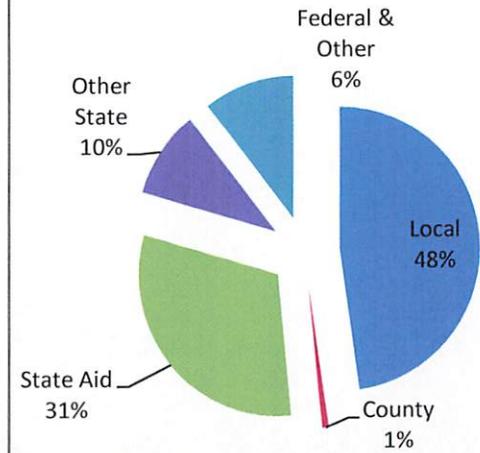
**BAYARD PUBLIC SCHOOLS  
FY 2023 Revenues**



**BAYARD PUBLIC SCHOOLS  
FY 2022 Revenues**



**BAYARD PUBLIC SCHOOLS  
FY 2021 Revenues**





# 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 |
| <b>Standard 1</b><br><b>Vision, Culture, and Instructional Leadership</b>  | 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"/>   |
| <b>Standard 2</b><br><b>Operations, Resource, and Personnel Management</b> | 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"/>   |
| <b>Standard 3</b><br><b>Board Governance and Policy</b>                    | 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"/>   |
| <b>Standard 4</b><br><b>Communications and Community Relations</b>         | 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"/>   |
| <b>Standard 5</b><br><b>Ethical Leadership</b>                             | 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"/>   |
| <b>Board Member Comments:</b>  |   |                                  |                                 |                              |                            |

\*Superintendent Signature: \_\_\_\_\_

Date: \_\_\_\_\_

\*Board President Signature: \_\_\_\_\_

Date: \_\_\_\_\_

## **POLICY NO. 5096 - APPEARANCES OF SCHOOL GROUPS**

The following general policies should govern all appearances of school groups:

1. The amount of time taken from regular school duties should be kept to a minimum in every case. Directors and school administrators will be expected to deny requests for the services of the groups whenever such services will result in interferences with normal school duties to any major extent.
2. The amount of time and effort required to prepare for the event should be taken into consideration. Appearances of the groups which require extensive extra practices or which consume undue amounts of the group's normal practice time are to be avoided.

With these two general policies in mind, the following procedures are recommended.

1. School groups shall appear in normal school activities (athletic contests, assemblies, school programs, etc.) at the discretion of the group directors and the school administrator.
2. School groups shall participate in civic occasions of a community-wide significance (such as Chamber of Commerce functions involving all merchants, county fairs, benefit events of community-wide importance, etc.) at the discretion of the group director and the school administrator. Fees received from any of these appearances shall be applied to the groups travel fund.
3. School groups may participate in all conference and state sponsored activities. Additional contests must have administrative permission.

4. School bands may participate in out-of-town Band Days or out-of-town athletic contests when special permission is secured from the administration.
  
5. Long trips out of state must be specifically approved by the Board of Education after a complete plan for such trip is presented by the group director. Only in rare and unusual circumstances should such a trip even be considered.
  
6. School groups may not participate in events sponsored by individual merchants or small groups of merchants not under Chamber of Commerce sponsorships; in political rallies, parades, or meetings; or in events sponsored by private clubs, organizations, or societies, without approval of the administration.
  
7. Requests for use of the school groups should be submitted to the group director who will consult with his school administrator in deciding whether to accept the invitation.
  
8. The public school has neither legal nor moral hold on a student's time during holiday or vacation periods. Therefore, acceptance of requests for services of school bands will depend on voluntary agreement by participants to appear in such an event. After ascertaining the number of students available the director must decide if the number is sufficient for the group to make a creditable showing.
  
9. The above policies also apply to the following groups and their sponsors:
 

|          |                  |                                    |
|----------|------------------|------------------------------------|
| FCCLA    | FFA              | CHORUS                             |
| JH Music | Elementary Music | All school clubs and organizations |
  
10. All athletics are governed by the rules and regulations as set forth by the Nebraska State Activity Association. These rules and regulations cover such items as number of

contests, dates of practice, travel, etc.

11. The administration has the right to deviate from any of the above standard with Board approval.

Adopted: 8-17-76

Revised: 7-13-81

Reviewed: 6-14-10, 7-13-20

## **POLICY NO. 5097 - BUILDING HOURS**

The principal in each building will establish the hours that students will be allowed in the buildings. They will also establish rules for being in the buildings before school, noon hour and after school. Weather conditions will be given consideration in the development of these rules.

Persons who sponsor activities must supervise students when they have them in the buildings prior to or after the building hours are established for student use.

Adopted: 8-14-78

Revised: 7-13-81, 8-12-02

Reviewed: 6-14-10, 7-13-20

## **POLICY NO. 5098 - TITLE IX SEXUAL HARASSMENT**

It is the the policy of this district to comply with federal law and regulations under Title IX prohibiting sexual harassment, which is a form of unlawful discrimination on the basis of sex. The District does not discriminate on the basis of sex in any education program or activity that it operates, including admission and employment. Inquiries about the application of Title IX to the District may be referred to the District's Title IX Coordinator, to the Regional Office of Civil Rights of the Department of Education, or both.

The Board encourages students, employees and third parties who believe they or others have been subject to Title IX sexual harassment, other discrimination or retaliation to promptly report such incidents to the Title IX Coordinator or building principal, even if some elements of the related incident took place or originated away from school grounds, school activities or school conveyances. A person who is not an intended victim or target of discrimination but is adversely affected by the offensive conduct may file a report of discrimination with the Title IX Coordinator.

The Board designates the following individual to serve as the District's Title IX Coordinator and may or may not have the same person serve as Compliance Coordinator:

Title: Mrs. Kelley Rice, Secondary Principal

Office address: 726 4<sup>th</sup> Avenue, Bayard, NE 69334

Email: [kelley.rice@bayardtigers.org](mailto:kelley.rice@bayardtigers.org)

Phone number: 308-586-1700

Other district employees filling key roles for implementing Title IX sexual harassment procedures include investigator(s), decision-maker(s), individuals to handle appeals, and individuals to facilitate an informal resolution process. Specific individuals filling these roles may vary from complaint to complaint as appropriate.

The Director of the Regional Office of Civil Rights can be contacted at the Kansas Office of Civil Rights, U.S. Department of Education, One Petticoat Lane, 1010 Walnut Street, Suite 320, Kansas City, MO 64106, (816) 268-0550, by email to [OCR.KansasCity@ed.gov](mailto:OCR.KansasCity@ed.gov).

The district is committed to providing a nondiscriminatory workplace for employees. It is committed to the maintenance of a safe, positive learning environment for all students by providing student course offerings, counseling, assistance, services, employment, athletics, and extracurricular activities without any form of discrimination, including Title IX sexual harassment. Discrimination is inconsistent with the rights of employees and students and the educational and programmatic goals of the district and is prohibited at or, in the course of, district-sponsored programs or activities, including transportation to or from school or school-sponsored activities.

The student's parents/guardian or any other person with knowledge of conduct that may violate this policy is encouraged to immediately report the matter to the building principal. A school employee who suspects or is notified that a student has been subject to conduct that constitutes a violation of this policy shall immediately report the incident to the building principal, as well as properly making any mandatory police or child protective services reports required by law.

Violations of this policy, including acts of retaliation as described in this policy, or knowingly providing false information, may result in disciplinary consequences under applicable Board policy and procedures.

Any person may report sex discrimination, including sexual harassment, at any time, including during non-business hours. Such a report may be made in person, by mail, by telephone or by electronic mail, using the contact information listed for the Title IX Coordinator, or by any other means that results in the Title IX Coordinator receiving the person's verbal or written report.

For purposes of this policy and the grievance process, "Title IX sexual harassment" means conduct on the basis of sex that satisfies one or more of the following:

1. A District employee conditioning the provision of an aid, benefit, or service of the District on an individual's participation in unwelcome sexual conduct;
2. Unwelcome conduct determined by a reasonable person to be so severe, pervasive, and objectively offensive that it effectively denies a person equal access to the District's education program or activity; or

3. “Sexual assault” as defined in 20 USC 1092(f)(6)(A)(v), “dating violence” as defined in 34 USC 12291(a)(10), “domestic violence” as defined in 34 USC 12291(a)(8) or “stalking” as defined in 34 USC 12291(a)(30). These definitions are included in the procedures to this policy.

Such conduct must have taken place during a district education program or activity and against a person in the United States to qualify as sexual harassment under Title IX. An education program or activity includes the locations, events, or circumstances over which the district exercises substantial control over both the respondent and the context in which the harassment occurs. Title IX applies to all of a district’s education programs or activities, whether such programs or activities occur on-campus or off-campus.

When the alleged harassment or discrimination does not meet the Title IX definition of sexual harassment, the Title IX Coordinator directs the individual to the applicable process for investigation.

#### Retaliation Prohibited

The District prohibits intimidation, threats, coercion or discrimination against any individual for the purpose of interfering with any right or privilege secured by Title IX or this policy, or because the individual has made a report or complaint, testified, assisted, or participated or refused to participate in any manner in an investigation proceeding or hearing, or acted in opposition to practices the person reasonably believes to be discriminatory, if applicable. Intimidation, threats, coercion, or discrimination, including charges against an individual for code of conduct violations that do not involve sex discrimination or sexual harassment, but arise out of the same facts or circumstances as a report or complaint of sex discrimination, or a report or formal complaint of sexual harassment, for the purpose of interfering with any right or privilege secured by Title IX or this part, constitutes retaliation.

#### Confidentiality

The District must keep confidential the identity of any individual who has made a report or complaint of sex discrimination, including any individual who has made a report or filed a formal

complaint of sexual harassment, any individual who has been alleged to be the victim or perpetrator of conduct that could constitute sexual harassment, and any witness, except as may be permitted by Family Educational Rights and Privacy Act (FERPA) or as required by law, or to carry out the purposes of the Title IX regulations, including the conduct of any investigation, hearing or judicial proceeding arising under the regulations.

### Notice Requirements

The District provides notice to applicants for admission and employment, students, parents or legal guardians of elementary and secondary school students, employees and the union(s) holding collective bargaining agreements with the district with the name or title, office address, email address and telephone number of the Title IX Coordinator and notice of the District grievance procedures and process, including how to report or file a complaint of sex discrimination, how to file a formal complaint of sexual harassment and how the District will respond. The District also posts the Title IX Coordinator's contact information and Title IX policies and procedures in a prominent location on the District website and in all handbooks made available by the District.

### Training Requirements

The District ensures that Title IX Coordinators, investigators, decision-makers, and any person who facilitates an informal resolution process, receives training on the definition of sexual harassment, the scope of the District's education program or activity, how to conduct an investigation and grievance process including examination of evidence, handling hearings, appeals and informal resolution processes, when applicable, how to address complaints that do not qualify as Title IX sexual harassment, and how to serve impartially including by avoiding prejudgment of the facts at issue, conflicts of interest and bias. The District also ensures that decision-makers and investigators receive training on issues of relevance of questions and evidence, including when questions and evidence about the complainant's sexual predisposition or prior sexual behavior are not relevant as set forth in the formal procedures that follow, and training on any technology to be used at a live hearing, if applicable. Investigators also receive training on issues of relevance to create an investigative report that fairly summarizes relevant evidence. All materials used to train individuals who receive training under this section must not rely on sex stereotypes and must promote impartial investigations and judgments of formal complaints of sexual harassment and are made publicly available on the District's website.

### Conflict of Interest and Bias

The District ensures that Title IX Coordinators, investigators, decision-makers, and any person who facilitates an informal resolution process do not have a conflict of interest or bias for or against complainants or respondents generally or an individual complainant or respondent.

### Determination of Responsibility

The individual who has been reported to be the perpetrator of conduct that could constitute sexual harassment is presumed not responsible for alleged conduct. A determination regarding responsibility will be made by the decision-maker at the conclusion of the investigation in accordance with the process outlined in the accompanying regulation. No disciplinary sanctions will be imposed unless and until a final determination of responsibility is reached.

### Other Title IX Coordinator Duties

The Title IX Coordinator, along with the Compliance Coordinator, shall fulfill designated responsibilities to ensure adequate nondiscrimination procedures are in place, to recommend new procedures or modifications to procedures and to monitor the implementation of the district's nondiscrimination procedures in the following areas, as appropriate:

1. Curriculum and Materials - Review of curriculum guides, textbooks, and supplemental materials for discriminatory bias.
2. Training - Provide training for students and staff to prevent, identify and alleviate problems of discrimination.
3. Resources - Maintain and provide information to staff on resources available to complainants in addition to the school complaint procedure or Title IX procedures, such as making reports to the police, available supportive measures such as assistance from domestic violence or rape crisis programs and community health resources including counseling resources.
4. Review - Review of personnel practices and actions for discriminatory bias and compliance with laws against discrimination to include monitoring and recommending corrective measures when appropriate to written position qualifications, job descriptions and essential job functions; recruitment materials and practices; procedures for screening applicants; application and interviewing practices for hiring and promotions; district designed

performance evaluations; review of planned employee demotions, non-renewal of contracts, and proposed employee disciplinary actions up to and including termination.

5. Student Access - Review of programs, activities, and practices to ensure that all students have equal access and are not segregated except when permissible by law or regulation.
6. District Support - Assure that like aspects of the school programs and activities receive like support as to staffing and compensation, facilities, equipment, and related areas.
7. Student Evaluation - Review of assessments, procedures, and guidance and counseling materials for stereotyping and discrimination.
8. Reports/Formal Complaints - Monitor and provide technical assistance to individuals involved in managing informal reports and formal complaints.

Legal Reference: Civil Rights Act, Title VI; 42 USC 2000d et seq.  
Civil Rights Act, Title VII; 42 USC 2000e et seq.  
Education Amend. of 1972, Title IX; 20 USC 1681 et seq.  
Exec. Order 11246, as amended by Executive Order 11375  
Equal Pay Act; 29 USC 206  
34 CFR part 106

Cross Reference: 103.00 Equal Educational Opportunity  
402.01 Equal Opportunity Employment  
402.15 Staff Conduct with Students  
403.02 Child Abuse Reporting  
403.03 Abuse of Students by School District Employees  
404.06 Harassment by Employees  
405.00 Employee Conduct and Appearance  
501.00 Objectives for Equal Educ. Opportunities for Students  
504.03 Student Conduct  
504.14 Hazing, Initiation, Secret Societies or Gang Activity  
504.18 Harassment by Students  
504.20 Bullying Prevention  
504.21 Dating Violence Prevention  
505.03 Suspension and Expulsion of Students

612.05 Individualized Education Program  
612.10 Procedural Safeguards

Adopted: 9-14-20

**POLICY NO. 5099 - STUDENTS REQUIRED TO MAKE UP TIME AFTER SCHOOL HOURS**

Students can be retained after school for disciplinary reasons. The school realizes that some students ride the bus, and that this could cause an immediate problem for transportation home for the students. If such is the case, the student can request that the time after school be the following school day, but will be expected to make up the time.

Adopted: 8-14-78

Reviewed: 6-14-10, 7-13-20

## **POLICY NO. 5102 - SCHOOL OFFICE PHONES**

The office phones are to be used by students for emergency calls only. Students that wish to use the phones must ask for permission and be willing to state the reason for the request. The office phones are for business and can not be tied up for unnecessary reasons. Students are not to be called out of class for phone calls unless it is an emergency.

Adopted: 8-14-78

Reviewed: 7-12-10

## **POLICY NO. 5103 - STUDENT HANDBOOK**

Students are to familiarize themselves with the Student Handbook. The student handbook is to be continually posted in each of the schools and will be available on the district's website.

Adopted: 8-14-78

Revised: 8-13-01, 3-9-20

Reviewed: 7-12-10

## **POLICY NO. 5104 - ELIGIBILITY**

High School and Junior High students failing two subjects are ineligible for participation in all extra curricular activities during the following week. Eligibility will be determined on a weekly basis. The failing students will be notified by the sponsor on the first day of the week in which the ineligibility will occur. Semester eligibility will be determined by the NSAA eligibility requirements. Students who are ineligible will not be allowed to travel with the group to any contest or activity.

Adopted: 8-14-78

Revised: 1-14-80; 7-13-81; 8-15-83; 8-12-85

Reviewed: 7-12-10

## **POLICY NO. 5105 - STUDENT DRIVING AND PARKING**

Students driving cars to school are to park in the designated student parking area in an orderly fashion. The student parking area has open parking. Slots are available on a first come first serve basis. Students are required to park only where there is a guardrail present. Students that park where there is no guardrail may be disciplined by the office and the police.

General driving of automobiles by students, except during their lunch period, is prohibited.

It shall be the responsibility of all faculty and school employees to report any violation of traffic laws or any improper conduct of student drivers to the principal (with a signed complaint from the school employee) who will (a) require the student to check in his/her keys at the principal's office from 8:30 a.m. – 3:30 p.m. for one (1) week or (b) to file a civil legal action to be brought against the students.

Adopted: 8-14-78

Reviewed: 7-12-10

Revised: 8-9-10

## POLICY NO. 5106 - ATTENDANCE AND EXCESSIVE ABSENTEEISM

Regular and punctual student attendance is required. The administration is responsible for developing further attendance rules and regulations, and all staff are expected to implement this policy and administrative rules and regulations to encourage regular and punctual student attendance. The Principals and teachers are required to maintain an accurate record of student attendance.

### A. Attendance and Absences.

1. Circumstances of Absences – Definitions. The circumstances for all absences from school will be identified as School Excused or Not School Excused. Absences should be cleared through the Principal's office in advance whenever possible. All absences, except for illness and/or death in the family, require advance approval.

a. School Excused. Any of the following circumstances that lead to an absence will be identified as a *School Excused* absence, provided the required attendance procedures have been followed:

- (1) Impossible or impracticable barriers outside the control of the parent or child prevent a student from attending school. The parent must provide the school with documentation to demonstrate the absence was beyond the control of the parent or child. This could include, but is not limited to documented illness, court, death of a family member, or suspension.
- (2) Other absences as determined by the principal or the principal's designee.

b. Not School Excused. Absences that are not school excused may result in a report to the county attorney and may be classified as follows:

(1) Parent acknowledged absences are those in which the parent communicated with the school in the prescribed manner that the child is absent and is the parent's responsibility for the extent of the school day. This includes, but is not limited to, illness, vacations, and medical appointments.

(2) Other absences are those in which the parent has not communicated a reason for the student's absence.

2. Absence Procedure. In its Student Information System, the District may identify many different codes that provide greater definition to the circumstances of a child's absence, but all of the codes need to be identified to parents and students as fitting into one of the above defined absence circumstances.

A student will not be allowed to enter class after an absence until an admit slip, based upon a written or verbal parental excuse, is issued by the Principal's office.

Two school days will be allowed to make up work for each day missed, with a maximum of 10 days allowed to make up work.

3. Mandatory Ages of Attendance. A child is of mandatory age if the child will reach age 6 prior to January 1 of the then-current school year and has not reached 18 years of age.

Exceptions for Younger Students. Attendance is not mandatory for a child who has reached 6 years of age prior to January 1 of the then-current school year, but will not reach age 7 prior to January 1 of such school year, if the child's parent or guardian has signed and filed with the school district in which the child resides an affidavit stating either: (1) that the child is

participating in an education program that the parent or guardian believes will prepare the child to enter grade one for the following school year; or (2) that the parent or guardian intends for the child to participate in a school which has elected or will elect pursuant to law not to meet accreditation or approval requirements and the parent or guardian intends to provide the Commissioner of Education with a statement pursuant to section 79-1601(3) on or before the child's seventh birthday.

Exceptions for Older Students. Attendance is also not mandatory for a child who: (1) has obtained a high school diploma by meeting statutory graduation requirements; (2) has completed the program of instruction offered by a school which elects pursuant to law not to meet accreditation or approval requirements; or (3) has reached the age of 16 years and has been withdrawn from school in the manner prescribed by law.

Early Withdrawal for Students Enrolled in Accredited or Approved Schools. A person who has legal or actual charge or control of a child who is at least 16 but less than 18 years of age may withdraw such child from school before graduation and be exempt from the mandatory attendance requirements if an exit interview is conducted and a withdrawal form is signed.

Exit Interview. The process is initiated by a person who has legal or actual charge or control of the child submitting a withdrawal form. The form is to be as prescribed by the Commissioner of Education. Upon submission of the form, the Superintendent or Superintendent's designee shall set a time and place for an exit interview if the child is enrolled in Bayard Public Schools or resides in the Bayard Public School District and is enrolled in a private, denominational, or parochial school.

The exit interview shall be personally attended by:

- The child, unless the withdrawal is being requested due to an illness of the child making attendance at the exit interview impossible or impracticable;
- the person who has legal or actual charge or control of the child who requested the exit interview;
- the Superintendent or Superintendent's designee;

- the child's principal or the principal's designee if the child at the time of the exit interview is enrolled in a school operated by the school district; and
- any other person requested by any of the required parties who agrees to attend the exit interview and is available at the time designated for the exit interview which may include, for example, other school personnel or the child's principal if the child is enrolled in a private school.

At the exit interview, the person making the written request must present evidence that (a) the person has legal or actual charge or control of the child and (b) the child would be withdrawing due to either:

- financial hardships requiring the child to be employed to support the child's family or one or more dependents of the child, or
- an illness of the child making attendance impossible or impracticable.

The Superintendent or Superintendent's designee shall identify all known alternative educational opportunities, including vocational courses of study, that are available to the child in the school district and how withdrawing from school is likely to reduce potential future earnings for the child and increase the likelihood of the child being unemployed in the future. Any other relevant information may be presented and discussed by any of the parties in attendance.

At the conclusion of the exit interview, the person making the written request may sign a withdrawal form provided by the school district agreeing to the withdrawal of the child OR may rescind the written request for the withdrawal.

Withdrawal Form. Any withdrawal form signed by the person making the written request shall be valid only if:

- the child also signs the form, unless the withdrawal is being requested due to an illness of the child making attendance at the exit interview impossible or impracticable, and

- the Superintendent or Superintendent's designee signs the form acknowledging that the interview was held, the required information was provided and discussed at the interview, and, in the opinion of the Superintendent or Superintendent's designee, the person making the written request does in fact have legal or actual charge or control of the child and the child is experiencing either (i) financial hardship, or (ii) an illness making attendance impossible or impracticable.

Early Withdrawal for Students Enrolled in an Exempt School (Home Schools). A person who has legal or actual charge or control of a child who is at least 16 but less than 18 years of age may withdraw such child from school before graduation and be exempt from the mandatory attendance requirements if such child has been enrolled in a school that elects not to meet the accreditation or approval requirements by filing with the State Department of Education a signed notarized release on a form prescribed by the Commissioner of Education.

4. Reporting and Responding to Excessive Absenteeism. Any administrator, teacher, or member of the board of education who knows of any failure on the part of any child of mandatory school attendance age to attend school regularly without lawful reason, shall within three days report such violation to the superintendent or such person(s) who the superintendent designates to be the attendance officer (hereafter, "attendance officer"). The attendance officer shall immediately cause an investigation into any such report to be made. The attendance officer shall also investigate any case when of his or her personal knowledge, or by report or complaint from any resident of the district, the attendance officer believes there is a violation of the compulsory attendance laws. The school shall render all services in its power to compel such child to attend some public, private, denominational, or parochial school, which the person having control of the child shall designate, in an attempt to address the problem of excessive absenteeism. Such services shall include, as appropriate, the services listed below under "Excessive Absenteeism" and "Reporting Excessive Absenteeism."

5. Excessive Absenteeism. Students who accumulate five (5) unexcused absences in a quarter shall be deemed to have "excessive absences." Such absences shall be determined on a per day basis for elementary students and on a per class basis for secondary students. When a student has excessive absences, the following procedures shall be implemented:

a. Verbal or written communication by school officials with the person or persons who have legal or actual charge or control of any child; and

b. One or more meetings between the school (a school attendance officer, a school administrator or his or her designee, and/or a social worker), the child's parent or guardian, and the child, when appropriate, to address the barriers to attendance. The result of the meeting or meetings shall be to develop a collaborative plan to reduce barriers identified to improve regular attendance. The plan shall consider, but not be limited to:

- (i) Illness related to physical or behavioral health of the child.
- (ii) Educational counseling;
- (iii) Educational evaluation;
- (iv) Referral to community agencies for economic services;
- (v) Family or individual counseling; and
- (vi) Assisting the family in working with other community services.

If the parent/guardian refuses to participate in such meeting, the principal shall place documentation of such refusal in the child's attendance records.

6. Reporting Excessive Absenteeism to the County Attorney.

The school shall report to the county attorney of the county in which the person resides when the school has documented the efforts to address excessive absences, the collaborative plan to reduce barriers identified to improve regular attendance has not been successful, and the student has accumulated more than twenty (20) absences per year. The school shall notify the child's family in writing prior to referring the child to the county attorney. Illness that makes attendance impossible or impracticable shall not be the basis for referral to the county attorney. A report to the county attorney may also be made when a student otherwise accrues excessive absences as herein defined.

Legal Reference: Neb. Rev. Stat. 79-201 and 79-209;  
Neb. Rev. Stat. 79-527

Adopted: 10-12-98

Revised: 7-12-10; 7-11-11, 8-13-12, 8-11-14

**POLICY NO. 5107 - DISPENSING MEDICATIONS POLICY**

The administration of medication at school is strongly discouraged except when necessary from the student's health or education. The dosage intervals of many medications can be adjusted so the times for taking the medication come outside school hours. When possible, interval adjustment should be considered before administering medication at school. All medications administered by school district personnel shall be administered in accordance with the Medication Aid Act.

A. *Authorization for Prescription Medications.* Prescription medications which must be administered during school hours may be administered when the following are on file at school:

1. A physician's signed, dated authorization including name of the medication, dosage, administration route time to be given at school, and reason child is receiving the medication.
2. A caretaker's signed and dated authorization/permission to administer the medication during school. (Note: All references to "caretaker" in this policy shall also include a parent, foster parent, family member of legal guardians; it shall not include a friend or childcare provider).
3. The medication is in its original packaging and is labeled as dispensed by the prescriber or pharmacist. The label must name the child and identify the medication, strength, and time interval to be administered. Two labeled containers may be requested: one for home and one for school. If needed the physician may be contacted for clarification on medication administration.

B. *Authorization for Non-Prescription Medications.* If a regular education student must take non-prescription medication during school, procedures 2 and 3 above are to be followed before administration.

C. *Authorizations.* Medication authorizations must be renewed annually and updated immediately as changes occur.

D. *Documentation.* The school district shall keep and maintain accurate medication administration records. A record of each dose of medication administered shall be documented reflecting the student's name, and the name of the medication, date, time, dosage, route, the signature and title of the person administering the medication, and any unusual observations, and, any refusal by the recipient to take/or receive the medication. Medication documentation shall be kept confidential in accordance with the policies and practices concerning student records, provided that medication administration records shall be available to the Department of Health and Human Services Regulation and

Licensure, the Department of Health and Human Services, and the State Department of Education for inspection and copying. Such medication administration records shall be maintained for not less than two (2) years.

- E. *Storage of Medicine.* Medication shall be stored in a locked or otherwise secure area in accordance with the manufacturer's or dispensing pharmacist's instructions or temperature, light, humidity, or other storage instructions. Only authorized school personnel who are designated by the administration of the school district for administration of medications shall have access to the medications; such authorized school personnel shall establish procedures for monitoring the storage and handling of medication, the medication's expiration date, and the disposal of medication.
- F. *Receipt and Disposal of Medications.* Medication shall be delivered to school personnel and picked up by the parent. When medication is received the amount received should be documented. Medication which is either past the expiration date or not claimed by the parent by the end of the school year shall be destroyed. Procedures for destroying medication shall include witness and documentation.
- G. *School Personnel Administering Medication.*
  - 1. Administration of Medication: Only school personnel who are licensed health care professionals may administer medication. Administration of medication includes, but is not limited to:
    - a. Providing medication for another person according to the "five rights";
    - b. Recording medication provision; and,
    - c. Observing, monitoring, reporting, and otherwise taking appropriate an action regarding desire affects, side effects, interactions, and contraindications associated with the medication.
  - 2. Provision of Medication. School personnel who are not licensed health care professionals may provide medication to students. Provision of medication includes, but is not limited to:
    - a. Giving or applying a dose of medication to a student and includes helping a student in giving or applying medication to himself or herself according to the "five rights";
    - b. Recording medication provision; and
    - c. Provision of medication does not include observing, monitoring, reporting, and otherwise taking appropriate actions regarding desired

affects, side effects, interactions, and contraindications associated with the medication.

3. Routes of Medication.

- a. School personnel may provide routine medications by the following routes:
  1. Oral;
  2. Inhalation;
  3. Topical;
  4. Instillation into the eyes, ears, and nose;
  5. SQ-subcutaneous; and,
  6. IM-intramuscular
- b. School personnel may provide medication by additional routes not listed in subparagraph “a” above, provide PRN medication, or participate in observing and reporting for monitoring medication only under the following conditions:
  1. A determination has been made by a physician, physician’s designee, or caretaker of the student and placed in writing that the school personnel administering the medication is competent to administer the medication by the activities called for by the addition routes, and it has been determined by the physician or physician’s designee and placed in writing that these activities can be done safely for a specified recipient.
  2. Direction for additional routes not listed in subparagraph “a” above must be for recipient specific procedures and must be in writing.
  3. Direction for PRN medication must be in writing and include parameters for provision of PRN medication; PRN medication means an administration scheme in which a medication is not routine, is taken as needed, and requires assessment for need and effectiveness.
  4. Direction for observing and reporting for monitoring medication must be in writing and include the parameters for the observation and reporting.

5. School personnel administering such additional routes of medication shall comply with the written directions.
  - c. Medications that must be provided or administered by injection shall be provided or administered by a licensed health care professional unless (1) a student has been authorized to self-administer the medication by injection; or (2) school personnel who are not licensed health care professionals have received proper training to administer such medication by injection.
4. Supervision of School Personnel Providing Medication.
- a. Prescription medications shall be provided by school personnel under the direction of supervision and when monitored by the student's caretaker, physician or physician's designee. The student's caretaker, physician or the physician's designee shall provide training or approve and alternative as adequate. The student's caretaker, physician or the physician's designee will inform school personnel providing medication of the benefits and side effects of student medications. If side effects are observed this information should be reported promptly to the student's caretaker, physician or physician's designee or parent.
  - b. Non-prescription medications shall be provided by school personnel only under the direction or supervision and when monitored by a caretaker or the student.
  - c. The physician, physician's designee, or caretaker responsible for providing direction, supervision and monitoring of the school personnel administering medication to a student shall be identified in writing and such individual shall signify his/her acceptance of such responsibility in writing prior to the provision of any medications to the student.
  - d. Any medication error shall be reported to the person responsible for providing direction and monitoring.
5. Minimum Competencies.
- a. The minimum competencies of school personnel providing medications to students shall include:
    1. Maintaining confidentiality;
    2. Complying with a competent recipient's right to refuse to take medication, and, in the case of a non-competent, recognize the

requirement to seek advice and consultation with the physician, physician's designee, or caretaker of the student providing direction and monitoring regarding the procedures and persuasive methods to be used to encourage compliance with medication provision. Recognize that persuasive methods should not include anything that causes injury to the recipient;

3. Maintaining hygiene and current accepted standards for infection control;
  4. Documenting accurately and completely;
  5. Safely providing medications according to the "five rights" by the routes described in subparagraph "G.1.a." above, or authorized additional routes, and in consideration of the specialty needs of the student based upon such things as age, swallowing ability, and ability to cooperate ("five rights" means getting the right drug to the right recipient in the right dosage by the right route at the right time);
  6. Having the ability to understand and follow instructions;
  7. Practicing safety in application of procedures for storage, handling and administration of medications;
  8. Complying with limitations and conditions under which school personnel may provide medications;
  9. Having an awareness of abuse and neglect reporting requirements.
- b. The minimum competencies of school personnel administering medications to students shall include those listed above in paragraph "g4a", and shall also include the following additional minimum competencies:
1. Recognizing general unsafe conditions indicating that the medication should not be provided including change in consistency or color of the medication, unlabeled medication or illegible medication label, and those medications that have expired;
  2. Recognizing that unsafe conditions should be reported to the caretaker, physician or physician's designee for direction and monitoring thereof;

3. Recognizing general conditions which may indicate an adverse reaction to medication such as rashes/hives, and general changes in recipient's condition which may indicate inability to receive medications, and that all such conditions shall be reported to the caretaker, physician or physician's designee responsible for providing direction and monitoring.
  
- c. School personnel providing medication who are not licensed health care professionals shall receive training in the minimum competencies for provision of medications to students by a licensed health care professional; documentation verifying such training of each school employee providing medication to students shall be placed on file in the office of the Superintendent of Schools.
  
6. Refusal to Administer Medication: School personnel may refuse to give a medication at school after a reasonable and prudent decision has been made where the dosage prescribed exceeds that which is recommended in the Physicians Desk Reference, Mosby's Nursing Drug Reference, the most recent edition of the Nursing Drug Handbook, or other pharmaceutical manuals handbook; or when a drug or substance is not currently approved by the FDA. When school personnel refuse to carry out a request to administer medication the following procedure shall be followed:
  - a. Notifying nursing supervisor who will notify the Superintendent.
  - b. Notifying attending physician by phone with follow up in writing.
    1. State concern for dosage or particular medication, etc.
    2. Make every attempt to work out a suitable solution-Example: change of time of administration, change of dosage, change of medication.
    3. Follow up in writing.
  - c. Meet with parents.
    1. State concern for dosage or medication.
    2. Offer alternatives – Example: change of time so as not to be given during school hours.

- d. Consult with Nebraska State Board of Health for current procedures, regarding: refusal to follow written physicians orders.
- e. Research by health care professional.
  1. Collect research articles from professional journals, organizations, etc.;
  2. Contact other physicians requesting their professional opinions and ask them to review current research;
  3. Contact state licensing boards and school nurse consultant;
  4. Consult with district's legal counsel;
  5. Assemble all data for review;
  6. Present data to review team organized by the Superintendent;
  7. Decision rendered and implemented;
  8. Parents and physician contacted in writing; and
  9. Alter and update policies and procedures as needed.

H. Self-Administration of Medication. Students who are able to self-administer specific medication (epi-pens, inhalers) may do so provided;

1. The physician provides a written authorization allowing self-administration of said medication.
2. The parent provides a written authorization for self-administration of the medication.
3. Such medication is transported to the school and maintained under the student's control in the original, properly labeled packaging and (a) is not opened except when self-administering the medication, (b) is not self-administered during instructional time or in the presence of other students unless medically necessary, (c) is not shown or exhibited to other students, and (d) may require some medications to be kept locked up subject to Administrative discretion.
4. The student's physician or the physician's designee has evaluated the situation and deemed it to be safe and appropriate; has documented this on the physician's

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authorization for the student's cumulative health records, and has approved the general administration plan.

5. The student and the student's physician or the physician's designee has developed a plan for reporting and supervision of self-administration.
  6. The principal, school nurse, and appropriate teachers are informed that the student is self-administering prescribed medication.
- I. Hypodermic Syringes. Certain additional safeguards must be followed relative to the storage, records and destruction of hypodermic needles and syringes.

Precautions to be observed:

1. The student's health status should be reviewed at frequent intervals by the student's physician or the physician's designee.
2. The physician's and parent's written authorization must specifically authorize use of hypodermic syringes and needles.
3. Adequate provisions should be made for storage of unused and destruction of used syringes.

Unused hypodermic syringes and needles should be kept in double locked stationary cabinets or rooms, under protection of suitable locks and keys.

Used hypodermic syringes and needles should be placed in a sealed, labeled disposal container located in the nurse's office or other location designated by the administration. The contents of the disposal container shall be disposed of through a disposal service approved by the Nebraska Department of Health and Human Services.

4. Internal medication is only for first aid and adaptation of the school program to permit the student's attendance, and not for providing a treatment service.
5. An emergency care plan for such pupils in the case of the absence of the student's physician or the physician's designee should be outlined for any substitute school personnel.

Adopted: 8-11-86

Revised: 8-14-00

Reviewed: 7-12-10

**CARETAKER AUTHORIZATION FOR ADMINISTRATION OF PRESCRIPTION MEDICATION TO STUDENTS**

The undersigned(s) is/are the caretaker(s), parent(s), guardian(s), or person(s) in charge of \_\_\_\_\_ (“the student”).

It is necessary that the student receive \_\_\_\_\_ (medication), a physician-prescribed medication, during school intervals beginning on \_\_\_\_\_ (date) and continuing through \_\_\_\_\_ (date).

**CHECK ONE OF THE FOLLOWING:**

\_\_\_\_\_ I hereby authorize the School District to allow the above-named student to administer the above described medication to him/her without monitoring or supervision by school personnel.

\_\_\_\_\_ I hereby request the School District, or its authorized representative, to administer the above-named medication to the above-named student, in accordance with the prescribing physician’s instructions, and agree to:

1. Submit this request to the principal or school nurse.
2. Make certain the Physician’s Request for the Administration of prescribed medication by School Personnel is submitted to the principal or school nurse.
3. Make sure personally that the medication is received by the principal or school nurse administering it, in the containers in which it was dispensed by the prescribing physician or licensed pharmacist.
4. Make sure personally that the container in which the medication is marked with the medication name, dosage, interval dosage, and date after which no administration should be given.
5. Submit a REVISED STATEMENT signed by the physician prescribing the medication to the principal or school nurse IF ANY OF THE INFORMATION PROVIDED BY THE PHYSICIAN CHANGES.
6. Provide directions to the school personnel providing the medication.
7. Provide monitoring of the medications effects, and assume full responsibility therefore.

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I understand that unlicensed school personnel may be assigned to provide medication to my student and hereby release the School District and the Board of Education of the School District and all employees, agents, and representatives of the School District from any liability concerning the providing or non-providing of the medication to the student.

DATED this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

|                             |                 |
|-----------------------------|-----------------|
| _____                       | _____           |
| Work Telephone Number       | Name of Student |
| _____                       | _____           |
| Home Telephone Number       | Parent/Guardian |
| _____                       | _____           |
| Alternate Number for Parent | Parent/Guardian |

POLICY NO. 5107

**PROVISION OF MEDICATION TO STUDENTS**

**PHYSICIAN'S REQUEST FOR ADMINISTRATION OF PRESCRIPTION**

**MEDICATION BY SCHOOL PERSONNEL**

Date \_\_\_\_\_

\_\_\_\_\_ (student's full name) is under my care and must take medication which I have prescribed during the school day.

Name of medication (as it appears on container in which the medication is stored).

\_\_\_\_\_  
\_\_\_\_\_

Dosage and time \_\_\_\_\_

Date provision of medication is to begin \_\_\_\_\_

Date after which the medication should not be provided \_\_\_\_\_

Possible adverse reactions to be reported to physician \_\_\_\_\_

\_\_\_\_\_

**CHECK ONE OF THE FOLLOWING:**

\_\_\_\_\_ Medication may be self-provided by the Student, and the Student is competent to self-provide medication. I, or my designee(s), and the Student have developed a plan for self-provision of the medication(s), the storage of the medication, and a plan for reporting and supervision of self-provision of the medication(s), and deem each to be safe and appropriate, and if applicable authorize the use of hypodermic syringes and needles or similar medical items.

\_\_\_\_\_ Medication may NOT be self-administered by the Student, and the Student is NOT competent to self-provide medication. I, or my designee(s), have trained school personnel or approved alternative training as adequate to provide the medication, have evaluated the situation, the storage of the medication, the general administration plan and if applicable, the self-administration plan or emergency care plan, and deem each to be safe and appropriate, and if applicable authorize the use of hypodermic syringes and needles or similar medical items.

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Name of Physician and Designee

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Print or Type Primary Phone Number

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Signature of Physician Secondary Phone Number



**POLICY NO. 5109 - COMMUNICABLE DISEASES**

The school district will provide for the implementation of Nebraska Statute 79-4, 177 when it is determined that a student poses an imminent threat to the health and safety of the school community or that the student's conduct presents a clear threat to the physical safety of himself, herself or others.

Any staff member who knows of a student with a communicable, contagious, and/or infectious disease, or knows a student has been exposed to such a disease, will inform the school building administrator of the student involved and provide details of the situation. If in the judgment of the school building administrator there is any risk of the student transmitting the disease to others, the school building administrator will immediately exclude the student from school and may require that the student be examined by a physician designated by the district. The school building administrator also may require a written statement of health from a physician in order for the affected student to re-enter school.

Criteria will be established to determine whether a student with a communicable, contagious, and/or infectious disease, including common childhood diseases, will be permitted to attend classes. All cases will be reviewed on an individual basis.

If it is determined that the student will not be permitted to attend classes and/or participate in school activities, arrangements will be made to provide an alternative education program.

Records of a student who has a communicable, contagious, and/or infectious disease, other than a common childhood disease, will be kept confidential and the name of the individual will not be revealed publicly.

An appeal process will be established that will allow the student and/or parent(s); and/or guardian(s) to appeal decisions regarding exclusion from school in writing to the superintendent.

**BOARD POLICY BAYARD PUBLIC SCHOOLS**

The Board directs the superintendent to develop administrative guidelines to implement this policy.

Numerous communicable diseases may affect a school-age population and/or school staff. Some of these have a high degree of communicability. Some are life threatening in nature. Some are both.

| DISEASE                      | EXCLUDE FROM |    | TO RETURN TO CLASSROOM   |
|------------------------------|--------------|----|--|
|                              | YES          | NO |  |
| AIDS                         |              |    | Individual case consideration mandatory.                                 |
| Chicken Pox                  | X            |    | Seven day after onset of rash or when all lesions are crusted over.      |
| Hepatitis                    | X            |    | Parents or staff member requested to provide Release statement from M.D. |
| Impetigo                     |              | X  | If under proper treatment. Monitored by school nurse.                    |
| Meningitis                   | X            |    | Parents or staff member requested to provide release from M.D.           |
| Mononucleosis,<br>Infectious |              | X  | If under proper treatment. Monitored by school nurse.                    |

**BOARD POLICY      BAYARD PUBLIC SCHOOLS**

|                            |   |   |
|----------------------------|---|---|
| Mumps                      | X | Parents or staff member requested to provide Release statement from M.D.              |
| Pediculosis<br>(head lice) | X | Certificate from health professional and monitoring of proper treatment.              |
| Roseola                    | X | When fever subsides and no evidence of rash.  |
| Tuberculosis               | X | Doctor release statement. Monitoring of proper treatment as verified by school nurse. |

**Confidentiality**

Information relating to students with communicable diseases will be confidential. The number of personnel needing to be aware of the child's condition must be kept to a minimum.

**Team Evaluation**

The team for evaluating conditions of life-threatening communicable disease will include:

|                                       |                                    |
|---------------------------------------|------------------------------------|
| Coordinator Health Services           | Medical Doctor                     |
| School Nurse                          | Public Health Official             |
| Student's or Staff Member's Physician | School Principal                   |
| Central Office Administrator          | School Attorney, when appropriate. |

Adopted: 8-8-88

Reviewed: 7-12-10

**POLICY NO. 5110 - STUDENT FEES, FINES AND CHARGES**

The Governing Board approves of certain costs which must become the responsibility of the student and/or parents. The underlying principles as to whether the cost will be the school's or not is whether the school required the activity and student will not benefit in any material way. The exception may be fees for activities with very high costs which may be elected by students.

Fines and other charges may be levied as needed to cover the cost of excessive use, physical damage or lost property. The Governing Board will expect students to be responsible for all school property. Appropriate payment will be expected for any abuse. The staff is expected to exercise due diligence in the care and security of school property. In the event of staff negligence, they may be asked for appropriate re-compensation to the district.

All money owed to the school, student's class, activities program, lunch program, etc. must be paid prior to graduation. Failure to pay will eliminate a student's right to participate in the graduation exercises.

A fee of \$30 will be charged for all insufficient funds checks (NSF checks). If 2 NSF checks are received from the same patron during a 12 month period, no checks will be accepted from that patron for a period of 12 months. If an NSF check is not paid within 2 weeks, the amount owed will be sent to collections.

All money owed to the school, students class, activities program, lunch program, etc. must be paid prior to checking out of the district. Failure to pay upon ceasing attendance at the district will result in a bill being sent to the student and family. Continued failure to pay will result in the debt being sent to collections.

All money owed to the school from any prior school year must be paid prior to September 1<sup>st</sup> of the current year. Failure to pay bills from prior school years will result in the debt being sent to collections.

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Adopted: 8-10-92

Revised: 3-10-14, 11-14-16

Reviewed: 7-12-10

**POLICY NO. 5111 - POLICIES AND PROCEDURES FOR MOBILE DEVICE PROGRAM**

Bayard Public Schools is proud to offer our Bayard High School students mobile devices for use at school and at home. The 1:1 Mobile Device Program, which provides mobile computing and wireless technology to all Bayard High School students, has been designed to enhance the delivery and individualization of instruction.

The following information is provided to help everyone understand the expectations and the responsibility of care and use related to receiving a mobile device.

- Students will receive instruction from school district staff on the proper use of the mobile device.
- Students in grades 7-12 will be able to take the mobile device home during the school year if the student and parent/guardian signs the Student Acceptable Use of Technology, and Mobile Device Consent sheets. Students in grades K-6 will be able to take the mobile device home during the school year in the event of a school closure if the student and parent/guardian signs the Student Acceptable Use of Technology, and Mobile Device Consent sheets.
- Students are expected to treat the mobile device as a valuable piece of equipment.
- Students must take all precautions to prevent theft; for example, do not leave the mobile device unattended or in the passenger area of a car.
- Students must take precautions to prevent damage to the mobile device; for example, do not leave the mobile device where there is danger of coming in contact with moisture or excessive heat. This would include protecting the machine from inclement weather.
- The district will provide educational apps.
- Students are to use the mobile device to access only socially and educationally appropriate materials and websites.
- Students must not use the mobile device to purchase goods and services via the Internet while on school grounds or at school functions. (Parents/Guardians/Students are charged with full responsibilities for any financial obligations incurred from the inappropriate use of the mobile device.)
- Students are to use the mobile device in accordance with the Bayard Public Schools Student Internet and Computer Access Policies Regulations and to maintain the mobile device in accordance with the procedures and information provided.

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- Mobile devices and mobile device accessories are the property of Bayard Public Schools and must be returned at the end of the academic year, upon withdrawal from Bayard Public Schools, or at the request of a teacher or administrator. Willful failure to return the mobile device in accordance with the stated conditions will result in criminal prosecution.
- Since the mobile devices are the property of Bayard Public Schools, officials of the school have the right to review all material stored on or accessed by any mobile device.
- School officials may revoke a student's mobile device use privileges for misuse or violation of policies.

### **Table of Contents**

- Section 1: Mobile Device Specifications
- Section 2: Receiving Your Mobile Device
- Section 3: Taking Care of Your Mobile Device
- Section 4: Using Your Mobile Device at School
- Section 5: Managing Your Files and Saving Your Work
- Section 6: Mobile Device Apps
- Section 7: Protecting and Storing Your Mobile Device
- Section 8: Acceptable Use Guidelines
- Section 9: Precautions and Consequences

### **Section 1: Mobile Device Specifications**

Mobile device devices issued will be of specifications determined by the school district.

### **Section 2: Receiving Your Mobile Device**

Mobile devices will be distributed according by a process determined by the school district. Students must attend and parents are encouraged to attend a yearly Information Session. Before receiving the mobile device, students and parents must sign and return these forms/agreements:

1. The Bayard Public Schools Technology/Internet Acceptable Use Agreement (which is a part of the Parent/Student Handbook.)
2. The Mobile Device Consent Form

### **Section 3: Taking Care of Your Mobile Device and Mobile Device Accessories**

Students are responsible for the general care of the mobile device and accessories they have been issued by the school. If the mobile device is lost or damaged, school office personnel must be informed at the earliest opportunity during normal school hours. Bayard Public Schools is the sole agent authorized to undertake repair or replacement of the device. At the time of notification, the school will repair or provide a suitable replacement device to the student.

#### *General Precautions*

The mobile device is school property. All users will follow these expectations and the Student Internet and Computer Access Policy for technology.

- Only use a clean, soft cloth to clean the screen, no cleansers of any type. **Do not use Clorox wipes or similar products.**
- Cords and cables must be inserted carefully into the mobile device to prevent damage.
- Mobile device and its case (if applicable) must remain free of any writing, drawing, stickers, or labels that are not the property of the Bayard Public School District.
- No stickers may be put on school issued mobile devices.
- Mobile devices must never be left unsupervised.
- Students are responsible for keeping their mobile device's battery charged for school each day.

#### *Carrying Mobile Devices*

The protective cases provided with the mobile devices have padding to protect the mobile device from normal treatment and provide a suitable means for carrying the device within the school. The guidelines below should be followed:

- Mobile devices must always be within a school issued or school approved protective case if one is provided.
- Carrying cases (i.e. backpacks) can hold other objects (such as folders and workbooks), but these must be kept to a minimum to avoid placing too much pressure and weight on the mobile device screen.

#### *Screen Care*

The mobile device screens can be damaged if subjected to rough treatment. The screens are particularly sensitive to damage from excessive pressure on the screen.

- Do not lean on the top of the mobile device when it is closed.
- Do not place anything near the mobile device that could put pressure on the screen.
- Do not place anything in the carrying case (if provided) that will press against the cover.
- Clean the screen with a soft, dry microfiber cloth or antistatic cloth. Use of harsh chemicals WILL damage the screen. **Do not use Clorox wipes or similar products.**
- Do not “bump” the mobile device against lockers, walls, car doors, floors, etc. as it could break the screen.

#### **Section 4: Using Your Mobile Device at School**

Mobile devices are intended for use at school each day. Students are responsible for bringing their charged mobile device to all classes. Only charge your mobile device with the provided charger.

Mobile device cameras are not to be used without permission from school officials.

#### *Mobile Devices Undergoing Repair*

Loaner mobile devices may be issued to students when they leave their mobile devices for repair at the designated school office. This will be at the discretion of the principal.

At the discretion of the principal, students may be expected to return the loaner mobile device by the end of the school day to their respective school location. Students are subject to consequences for failure to return a loaner mobile device to the office.

#### *Screensavers and Backgrounds*

Only school appropriate backgrounds and screensavers may be used on the mobile devices.

Examples of inappropriate backgrounds include the presence of weapons related materials, pornographic materials, inappropriate language, alcohol, drug, gang related symbols, etc... These

types of pictures on the mobile device or within its files will result in disciplinary action, and where appropriate, referral to law enforcement.

Passwords on screen savers are to be used. The mobile device is the property of the school district. Therefore, school staff members have the right to check any material stored on a student's mobile device, including the screensaver at any time.

*Sound*

Students are encouraged to have personal ear buds to listen to audio. Sound must be muted unless permission is obtained from the teacher for instructional purposes.

*Printing*

No printing is allowed on school issued mobile devices without authorization from school staff.

**Section 5: Managing Your Files and Saving Your Work**

It is the student's responsibility to ensure that work is not lost due to technical failure or accidental deletion. Mobile device malfunctions are not an acceptable excuse for not submitting work. Students are encouraged to complete assignments well in advance of due dates. If technological issues impede student completion of work students have the option to complete assignments on paper under the same due dates.

**Section 6: Mobile Device Apps**

The apps originally installed by Bayard Public Schools must remain on the mobile device in usable condition and be easily accessible at all times.

*Security*

Student mobile devices will be filtered through the district's Internet content filter at school. Parents/Guardians are responsible for mobile device security after school hours.

*Inspection*

Students may be selected at random to provide their school issued mobile device for inspection without notice by Administration and/or their designee.

**Section 7: Protecting and Storing Your Mobile Device**

*Mobile Device Identification*

Student mobile devices will be labeled in the manner specified by the school. Under no circumstances are students to modify, remove, or destroy these labels.

If you find an unattended mobile device please turn it to the designated school office.

*Password Protection*

Students are required to set a pass code on their mobile device to protect student information . Tampering with machine security measures is forbidden. Violations of this requirement will result in disciplinary action. If tampering results in the inability of the district to access the mobile device, the student/family will pay the full cost of device replacement.

**Section 8: Acceptable Use Guidelines**

Students are responsible for their ethical, socially appropriate and educational use of the technology resources of the Bayard Public Schools. Under no circumstances should the mobile device be opened or mobile device turned on while in the locker room or restroom areas.

Access to the Bayard Public Schools technology resources is a privilege and not a right. Each employee, student, and/or parent will be required to follow the Bayard Public Schools Student Internet and Computer Access Policy.

Transmission of any material that is in violation of any law is prohibited. This includes, but is not limited to the following: confidential information, copyrighted material, threatening or obscene material, and mobile device viruses.

Any attempt to alter data, the configuration of a mobile device, or the files of another user, without the consent of the building principal or his/her designee(s), will be considered an act of vandalism and subject to disciplinary action in accordance with the district Student Internet and Computer Access Policies. Students who violate this may also be referred to law enforcement for criminal prosecution as appropriate.

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### *Integrity and Civility*

In addition to any standard or rules established by the schools, the following behaviors are specifically prohibited as they violate the standard of integrity and civility.

- Cheating
- Plagiarizing
- Falsifying Information
- Violating Copyright Law
- “Hacking” or Gaining unauthorized access to any network or mobile device

### *Email*

The only email account that students are allowed to access while using a school issued mobile device is that student’s Bayard Public Schools Google account (bayardtigers.org). Please note that emails sent via the Google server and accessed on school issued devices are not private and may be reviewed at any time and without notice.

Students are prohibited from using their bayardtigers.org email address to create accounts for any application or website not approved by the technology coordinator or administration.

The following rules will apply when using an email account:

- Always use appropriate language.
- Do not transmit language/material that is profane, sexual, obscene, abusive, or offensive to others.
- Do not send mass emails, chain letters, or spam. Students should maintain high integrity with regard to email content.
- No private chatting during class without permission.

### **Section 9: Precautions and Consequences**

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Under no circumstances should mobile devices or other technology equipment be left in unsupervised areas. Unsupervised areas include, but are not limited to: the school grounds and campus, computer labs, break areas, unlocked classrooms or lockers, bathrooms, buses and hallways. Any mobile device left in these areas is in danger of being stolen.

\* Lockers are to be locked when storing any technology equipment. This includes, but is not limited to: power cords and mobile device.

\* Unsupervised mobile devices will be confiscated by staff and taken to the administrative office. Each student is responsible for his or her mobile device once it has been issued.

### *Cost to Student*

Noncompliance with the policies of the Bayard Public Schools Student/Parent Handbook or school district policies will result in loss of privileges, disciplinary action, and/or criminal prosecution as deemed appropriate.

For devices which need professional repair or replacement, a \$200 deductible per incident will be charged. In the case of theft or accidental breakage in the course of normal, educational use, the administration of Bayard Public Schools may elect to waive the deductible for the first incident. ALL further such incidents within a given school year and summer will require that the parent or student pay the full cost of repair or replacement. Take home privileges are only allowed for students with no outstanding fees or deductible charges.

Electronic mail, network usage, and all files stored on a school issued mobile device is not to be considered confidential and may be monitored at any time by designated Bayard Public Schools staff. The district will refer student misconduct to law enforcement and will cooperate fully with local, state, or federal officials in any criminal investigation, particularly those concerning or relating to violations of computer crime laws.

### *Mobile Device Use*

The consequences for students who abuse their mobile device privileges are as follows:

#### Mobile Device Suspensions Violation

- A. Unattended mobile device
- B. Inappropriate/unauthorized apps or device usage
- C. Inappropriate Music (Administrative Discretion)
- D. Inappropriate Voice Recording
- E. Abuse of mobile device and Accessories

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- F. Inappropriate Pictures
- G. Inappropriate Internet Site

The administration retains the right to suspend the student or suspend student's mobile device access if the offense warrants or for any offense not listed on this sheet. This includes suspending the mobile device for the remainder of the semester or school year. Suspension days are school days. All Student Handbook procedures will apply.

The Bayard School District is not liable for and disclaims any liability arising from any injury or damage caused by or stemming from unauthorized access to the network or inappropriate use of authorized access to the network.

A student and the student's parents or guardians, by submitting the Mobile Device Agreement Form with their respective signatures in order to gain access to the mobile device network, agree to release the School District from any liability for physical or emotional harm or damage resulting to the student that is caused by or related to the inappropriate use of the mobile device network.

*Acceptable Use*

Students may use the Internet to conduct research assigned by teachers. Students may use the Internet to conduct research for classroom projects. Students may use the Internet to gain access to information about current events. Students may use the Internet to conduct research for school related activities. Students may use the Internet for appropriate educational purposes.

Policy Reference:    Policy No. 5114 – Network Acceptable Use and Internet Safety Policy

Policy No. 5110 – Student Fees, Fines and Charges

Adopted: 11-10-14

Revised: 6-8-20

Reviewed:

**Mobile Device Agreement Form**



**POLICY NO. 5112 - STUDENT GOVERNMENT**

In order to encourage student participation in the various activities of school life and to provide opportunity for training in democratic processes, the schools of the District may maintain and operate student councils. Such councils shall assist in improving the general welfare of all students and shall give student the opportunity to participate in the orderly workings of the democratic process.

Student Councils shall not have authority to unilaterally make policies for the District or regulations for the school, nor shall they have any disciplinary authority, except for recommending removal from the council of one of their members. However, the council may make recommendations to the administration on any topic of student concern.

The administration and student council of any school shall keep channels of communication open, not only between themselves, but between all students and the council.

Adopted: 8-9-93

Reviewed: 7-12-10

**POLICY NO. 5113 - PLACEMENT OF RULE 13 STUDENTS**

Parents/guardians and students seeking enrollment and placement in the Bayard Public Schools who have been Nebraska Rule 13 students, or home schooled or in attendance in a non-accredited school out of the state of Nebraska, shall be placed in the Bayard Public Schools as per the following guidelines:

A. Elementary Aged Students:

Final authority for the placement of a student in grades K-8 who is requesting entry into the Bayard Public Schools who has been a Rule 13, home school, or attended a non-accredited school prior to enrolling in the Bayard Schools, shall rest with the building principal. In making his/her determination of appropriate grade placement, he/she shall consider the student's age, achievement test scores, and a transcript/grade review in determining the grade level to place the student. Following a monitoring of the student's performance at the assigned grade level, a reassignment of the student may be necessary to a more appropriate grade level. In such instance, a conference among principal, parent, and teacher(s) shall be conducted prior to reassigning the student to another grade level.

B. Secondary Aged Students:

1. Secondary school students, those in grades 9-12, who transfer into Bayard High School from unaccredited programs, will be tentatively placed within the subjects and grade level recommended by their transcript or report cards. Within three weeks of enrollment, the principal or designee will administer a standardized achievement test to determine the achieved skill level in English and mathematics. By the end of the three week period a definite subject and grade placement will be made based upon the standardized achievement test

scores in mathematics and English and by teacher judgments and recommendations. Placement in other subject areas will be made based upon teacher recommendations and administrative judgments.

2. The awarding of credits toward meeting the Bayard High School diploma requirements for academic work completed within a non-accredited program shall be based upon the following criteria:
  - A. Credits in English and mathematics shall be awarded based upon the student performance on the above cited standardized achievement tests and the grade level placement resulting there from.

One English and one mathematics credit shall be recorded on the student's transcript for each year below that at which the student is placed by achievement on the test in English and mathematics.

- B. The awarding of credits for any other course in the Bayard High School curriculum shall be based solely upon the student's ability to demonstrate satisfactory performance on a district test or other district designed alternative evaluation intended to measure competency on the major objectives or product goals included in that course.

- C. Credits cannot be awarded for classes from non-accredited school or alternative school situations that do not match up to classes offered within the Bayard High School curriculum.

- D. Credits awarded through the above process shall be recorded on the student's transcript in the following manner which clearly indicates the credits were earned through non-traditional alternative means. "Home Schooling English," "Home Schooling Mathematics," "Home Schooling Biology," "Home Schooling Music," or other courses names.

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- E. The record shall reflect the academic area for which a course is granted credit, the number of credits earned, and the evaluation process used to determine satisfactory performance.
  
- F. Since a specific grade cannot be allocated for the credit earned, the student will receive a pass grade only. This means that the student will not have a GPA available for transfer purposes except for those classes taken and the grades earned in the traditional manner. To be eligible for recognition as the class valedictorian or salutatorian, a student must have attended the Bayard High School at least four (4) semesters and, in addition, have all academic credits for graduation earned in an accredited high school.

Adopted: 12-11-95

Reviewed: 7-12-10

**POLICY NO. 5114 - Network Acceptable Use and Internet Safety Policy**

Bayard Public Schools recognizes the value of computer and other electronic resources to improve student learning and enhance the administration and operation of its schools. To this end, the Bayard Public Schools encourages the responsible use of computers; computer networks (including the Internet), and other electronic resources in support of the mission and goals of the Bayard Public Schools.

It is the policy of Bayard Public Schools to: (a) prevent user access over its computer network to, or transmission of, inappropriate material via the Internet, electronic mail, or other forms of direct electronic communications; (b) prevent unauthorized access and other unlawful online activity; (c) prevent unauthorized online disclosure, use, or dissemination of personal identification information of minors; and (d) comply with the Children's Internet Protection Act (CIPA).

It is the policy of the Bayard Public Schools to maintain an environment that promotes ethical and responsible conduct in all online network activities by staff and students. It shall be a violation of this policy for any employee, student, or other individual to engage in any activity that does not conform to the established purpose and general rules and policies of the network. Within this general policy, Bayard Public Schools recognizes its legal and ethical obligation to protect the well-being of students in its charge.

The following uses of school-provided electronic resources, including Internet and e-mail, are not permitted:

- a. to access, upload, download, or distribute pornographic, obscene, or sexually explicit material;
- b. to transmit obscene, abusive, sexually explicit, or threatening language;
- c. to violate any local, state, or federal statute;
- d. to vandalize, damage, or disable the property of another individual or organization;
- e. to access another individual's materials, information, or files without permission;
- f. to violate copyright or otherwise use the intellectual property of another individual or organization without permission; and
- g. to distribute or forward "chain letters" via email.

Any violation of District policy and rules may result in loss of District-provided access to the Internet. Additional disciplinary action may be determined in keeping with existing procedures and practices regarding inappropriate language or behavior. When and where applicable, law enforcement agencies may be involved.

**Students may...**

- Design and post web pages and other material from school resources.
- Use direct communications such as e-mail, online chat, or instant messaging with a teacher's permission.
- Use the resources for any educational purpose.

**Consequences for Violation:** Violations of these rules may result in disciplinary action, including the loss of a student's privileges to use the school's information technology resources.

**Supervision and Monitoring:** School and network administrators and their authorized employees monitor the use of information technology resources to help ensure that uses are secure and in conformity with this policy. Administrators reserve the right to examine, use, and disclose any data found on the school's information networks in order to further the health, safety, discipline, or security of any student or other person, or to protect property. They may also use this information in disciplinary actions, and will furnish evidence of crime to law enforcement.

**Enforcement of Policy:**

- To the extent practical, technology protection measures (or "Internet filters") shall be used to block or filter Internet, or other forms of electronic communications, access to inappropriate information.
- Specifically, as required by the Children's Internet Protection Act, blocking shall be applied to visual depictions of material deemed obscene or child pornography, or to any material deemed harmful to minors.
- Subject to staff supervision, technology protection measures may be disabled for adults or, in the case of minors, minimized only for bona fide research or other lawful purposes.
- A Bayard Public Schools staff member may override the technology protection measure that blocks or filters Internet access for a student to access a site with legitimate educational value that is wrongly blocked by the technology protection measure that blocks or filters Internet access.

- Bayard Public Schools staff will monitor students' use of the Internet by either direct supervision or by monitoring Internet use history to ensure enforcement of policy.

### **COPPA Notification Statement**

Dear parents/legal guardians of school-aged children under the age of 13,

Our district utilizes several computer software applications and web-based services, operated not by this district, but by third parties. These include Teach TCI, Big Ideas Math, Amplify Science, Google Apps for Education, Clever, Remind, MobyMax, Pearson, Khan Academy and similar educational programs. A list of the possible sites and programs used in our classrooms with the privacy policy for each can be found on our district website's Instructional Technology page. Web-based educational programs and services may be added during the upcoming academic year as needed.

In order for our students to use these programs and services, certain personal identifying information - generally the student's name and school email address - must be provided to the website operator. By law, the operator may only use this information for educational purposes. Under federal law entitled the Children's Online Privacy Protection Act (COPPA), these websites must provide parental notification and obtain parental consent before collecting personal information from children under the age of 13. The law permits districts/schools such as ours to consent to the collection of personal information on behalf of all its students, thereby eliminating the need for individual parental consent given directly to the website operator.

For more information on COPPA, please visit <http://www.ftc.gov/privacy/coppafaqs.shtm>.

**Inappropriate Network Usage:** To the extent practical, steps shall be taken to promote the safety and security of users of Bayard Public Schools online computer network when using electronic mail, chat rooms, instant messaging, and other forms of direct electronic communications.

Specifically, as required by the Children's Internet Protection Act, prevention of inappropriate network usage includes: (a) unauthorized access, including so-called "hacking," and other unlawful activities; and (b) unauthorized disclosure, use, and dissemination of personal identification information regarding minors.

**Education, Supervision and Monitoring:** It shall be the responsibility of all members of Bayard Public Schools staff to educate, supervise and monitor appropriate usage of the online computer network and access to the Internet in accordance with this policy, the Children's Internet Protection Act, the Neighborhood Children's Internet Protection Act, and the Protecting Children in the 21<sup>st</sup> Century Act.

Bayard Public Schools will educate all students about appropriate online behavior, including interacting with other individuals on social networking websites and in chat rooms and

cyberbullying awareness and response. The plan shall be for all students to be provided education on these subjects. The Superintendent or the Superintendent's designee shall be responsible for identifying educational materials, lessons, and/or programs suitable for the age and maturity level of the students and for ensuring the delivery of such materials, lessons, and/or programs to students.

**Disclaimers:**

- Bayard Public Schools and its individual schools, administrators, faculty, and staff thereof, make no warranties of any kind for the service provided and will not be held responsible for any damage suffered by users. This includes the loss of data resulting from delays, non-deliveries, and intrusion by computer virus, or service interruption.
- Use of any information obtained via network access is at the risk of the user, and Bayard Public Schools specifically denies any responsibility for the accuracy or quality of the information obtained.
- Bayard Public Schools cannot guarantee complete protection from inappropriate material. Furthermore, it is impossible for the district or content filter to reflect each individual or family's opinions of what constitutes "inappropriate material." If a student mistakenly accesses inappropriate information, he/she should immediately notify a district staff member.
- Bayard Public Schools is not liable for an individual's inappropriate use of district's electronic communications systems or violations of copyright restrictions or other laws, or other costs incurred by users through use of Bayard Public Schools' electronic communication systems.
- The district will cooperate fully with local, state, or federal officials in any investigation concerning or relating to misuse of the district's electronic communication systems.

**CIPA Definition of Terms:**

**Minor:** The term "minor" means any individual who has not attained the age of 17 years.

**Technology Protection Measure:** The term "technology protection measure" means a specific technology that blocks or filters Internet access to visual depictions that are:

1. **Obscene**, as that term is defined in section 1460 of title 18, United States Code;
2. **Child Pornography**, as that term is defined in section 2256 of title 18, United States Code; or
3. Harmful to minors.

**Harmful to Minors:** The term "harmful to minors" means any picture, image, graphic image file, or other visual depiction that:

1. Taken as a whole and with respect to minors, appeals to a prurient interest in nudity, sex, or excretion;
2. Depicts, describes, or represents, in a patently offensive way with respect to what is suitable for minors, an actual or simulated sexual act or sexual contact, actual or simulated normal or perverted sexual acts, or a lewd exhibition of the genitals; and
3. Taken as a whole, lacks serious literary, artistic, political, or scientific value as to minors.

**Sexual Act; Sexual Contact:** The terms "sexual act" and "sexual contact" have the meanings given such terms in section 2246 of title 18, United States Code.

**Bayard Public Schools**

**Network Acceptable Use and Internet Safety Policy**

**Employee's Agreement**

By signing this form, I acknowledge receipt of, understand, and agree to abide by the rules and standards set forth in the Bayard Public Schools Network Acceptable Use and Internet Safety Policy. I understand that to gain or retain access to the Bayard Public Schools computer network systems, I must sign and submit this form as directed. I further understand that any violation of the Policy is unethical and may constitute a criminal offense. Should I commit any violation, my access privileges may be revoked, monetary liability may be incurred, school disciplinary and/or appropriate legal action may be taken. I as a staff member agree to abide by the rules and standards addressed in this policy as it pertains to me and to help ensure that students also abide by these rules and standards as well. I understand that this agreement will be in effect for the duration of my employment with the district or until the policy is revised.

(Printed) Staff Member Name \_\_\_\_\_

Staff Member Signature \_\_\_\_\_

Date \_\_\_\_\_

**Bayard Public Schools**

**Network Acceptable Use and Internet Safety Policy**

**Student's Agreement**

By signing this form, I acknowledge receipt of, understand, and agree to abide by the rules and standards set forth in the Bayard Public Schools Network Acceptable Use and Internet Safety Policy. I understand that to gain access to the Bayard Public Schools computer network systems, I must return this form signed by me and my parent or legal guardian. I further understand that any violation of the Policy is unethical and may constitute a criminal offense. Should I commit any violation, my access privileges may be revoked, monetary liability may be incurred, school disciplinary and/or appropriate legal action may be taken. I understand that this agreement will be in effect for one school year and must be re-signed in subsequent years.

Teachers or media specialists who are exploring digital content with a class do not need special parental permission for such activity if the teacher or media specialist is in control of the navigation to known educational sites. A student accessing digital content at the constant direction of the teacher is not working independently. This circumstance does not require special parental permission. Further, I accept full responsibility for supervision if and when my child's use is not in a school setting.

In addition, this form, when completed below and on file with the district, will constitute consent for our schools to provide personal identifying information for your child consisting of first name, last name, school email address and username (for educational use only) to the following web operators: Teach TCI, Big Ideas Math, Amplify Science, Google Apps for Education, Clever, Remind, MobyMax, Pearson, Khan Academy and to the operators of any additional web-based educational programs and services which our schools may add during the upcoming academic year.

(Printed) Student Name \_\_\_\_\_

Student Signature \_\_\_\_\_

Date \_\_\_\_\_

**Bayard Public Schools**

**Network Acceptable Use and Internet Safety Policy**

**Parent or Legal Guardian's Agreement**

I have read, understand, and agree with the Bayard Public Schools Network Acceptable Use and Internet Safety Policy. I understand that by signing this form I give permission for Bayard Public Schools to grant access to district electronic communication systems, including the Internet. I understand that this access is designed for educational purposes. I understand that Bayard Public Schools has taken reasonable precautions to eliminate access to inappropriate material and I will not hold the district or staff members responsible if inappropriate material is inadvertently accessed. I understand that this agreement will be in effect for one school year and must be re-signed in subsequent years.

Teachers or media specialists who are exploring digital content with a class do not need special parental permission for such activity if the teacher or media specialist is in control of the navigation to known educational sites. A student accessing digital content at the constant direction of the teacher is not working independently. This circumstance does not require special parental permission. Further, I accept full responsibility for supervision if and when my child's use is not in a school setting.

In addition, this form, when completed below and on file with the district, will constitute consent for our schools to provide personal identifying information for your child consisting of first name, last name, school email address and username (for educational use only) to the following web operators: Teach TCI, Big Ideas Math, Amplify Science, Google Apps for Education, Clever, Remind, MobyMax, Pearson, Khan Academy and to the operators of any additional web-based educational programs and services which our schools may add during the upcoming academic year.

(Printed) Parent Name \_\_\_\_\_

Parent Signature \_\_\_\_\_

Date \_\_\_\_\_

Adopted: 2-10-97

Reviewed: 7-12-10

Revised: 6-11-12, 6-8-20

**POLICY NO. 5115 - ALTERNATIVE EDUCATION FOR EXPELLED STUDENTS (LB 232)**

**ADDITIONAL PROCEDURE CONCERNING THE EXPULSION OF A STUDENT**

This Board Policy is adopted to comply with the terms of LB 232, 1997. All provisions of LB 232, 1997 are incorporated in this policy by reference.

Subsequent to the superintendent receiving the hearing examiner's report as more particularly set forth in Section V, Part B of Board Policy 5089, and the superintendent shall, when the superintendent deems it appropriate to affirm the hearing examiner's recommendation to expel a student, comply with the provisions of Sec. 79-266(2).

1. The superintendent shall, in all instances other than those expulsions required by Sec. 79-283(4) R.R.S. 1996 direct that a conference be called to assist the district in the development of a plan as hereinafter set forth which conference shall consist of:
  - a. a parent or legal guardian;
  - b. the students;
  - c. a student representative; and
  - d. a representative of an agency involved with juvenile justice.
2. The plan shall be in writing and adopted by a school administrator. The plan shall be presented to the student and the parent or legal guardian.
3. The plan shall:
  - a. specify guidelines and consequences for behaviors which have been identified as preventing the student from achieving the desired benefits from the educational opportunities provided;
  - b. identify educational objects that must be achieved in order to receive credits toward graduation;

BOARD POLICY BAYARD PUBLIC SCHOOLS

- c. specify the financial resources and community programs available to meet both the educational and behavioral objectives identified; and,
- d. require the student to attend monthly reviews at a time and place to be directed by the school administrator in order to assess the student's progress toward meeting the specified goals and objectives.

Adopted: 8-10-98

Reviewed: 7-12-10

SECTION 79-266 (2)

PLAN

Student: \_\_\_\_\_

Date & Participants: \_\_\_\_\_

\_\_\_\_\_

*(list parent or legal guardian, school representative and community or agency representative)*

***(a) Guidelines and Consequences for Behaviors***

1. NDE Advisor Attendance issue: We are getting the attendance corrected in NDE Advisor. The NDE Helpdesk is working with us to determine why the preschool and elementary attendance initially pulled correctly from Infinite Campus and later didn't pull absences.
2. Rule 10 compliance checks are nearly complete.
3. The meeting with Community Christian on Thursday Oct. 26 went very well. They have significant interest in potential partnerships with Bayard and are also interested in the prospect of us hosting an Open House for them in the spring. This is something we will most likely want to include our patrons that currently homeschool. Those in attendance from our side included Mrs. Rafferty, Mr. Nesbitt, Dr. Rice, Mrs. Applegate, and myself.
4. The St Agnes meeting held on Monday the 30<sup>th</sup> was also well received by Principal Brown. She had numerous questions concerning our curriculum, class size, and both the Pathfinders and the Leader in Me programs. Like Community Christian they were also interested in the prospect of an open house or to view our spring showcase. Our curriculum, activities, vocational programs and size appeared to be viewed with favor when considering us as a possible school of progression. We could become a school of progression for grade 6 in the case of St Agnes and grade 9 for Community Christian. Since this was my initial meeting with personnel from St. Agnes I asked Mrs. Ehler to also attend to help and answer elementary specific questions that Mrs. Brown may have. In both cases, St Agnes and Community Christian's, major concern appeared to be transportation. Given the changes we have made in transportation and our effort to increase possible drivers we are in or close to a position where we may be able to meet that need. Given typical state aid our breakeven for providing transportation would be at about 3 students.
5. Later in the morning of the 30<sup>th</sup> Mrs. Ehler, Bobbie and I met with administration from Scottsbluff concerning their Career Academy but primarily the legal hurdles they encountered in establishing the partnership with Aulick Industries and other Twin City industries. This was a continuation of talks that stemmed from an Early Childhood and daycare needs that Jake Aulick attended at Bayard earlier in the year. Individuals at the forefront of the early meetings were Bobbie, Mrs. Burry and Mrs. Ehler. The meeting with Scottsbluff public was very informative and encouraging. The administration and their Business Manager shared a great deal of information with us concerning the operation and opportunities afforded their students through their Career Academy.
6. Aulick Industries is eager to begin a partnership with Bayard Schools and at this point we should be able to start to formalize the process and get a memorandum of understanding (MOU) in place. This doesn't currently exist between Scottsbluff Public and local industries but would probably be a good document for us to have in place to add clarity concerning expectations within any partnership. We will be reaching out to Jake Aulick later in the week to discuss this and possible partnerships.
7. Mrs. Rafferty is working with the NE Dept. of Labor through Workforce Development concerning training and job opportunities for students 16 and above. There are several new Federal programs that can provide interagency opportunities for student training and employment. It appears that we may be the test site for the Panhandle.

8. We are working with fellow WTC schools and legal-council to get a better understanding of where girls wrestling fits into Jr. High activities and possible Title IX ramifications from the Conference, host schools, competing schools, NSAA and NDE perspective.
9. We probably need to discuss the prospect looking into future cooperative programs at the 7-12 levels.
10. While our elementary numbers continue to slowly climb we have lost a number at the 7-12 level primarily due to families moving out of the District. It appears that we may very well have daycare numbers that will require an expansion which we can accommodate at this point.
11. At the December Board Meeting we may have students at both the elementary and secondary approach the Board about a District wide community food drive for our local food pantry and possible goals and incentives.
12. Hope Wunderman has been given a contract and will return it once she is released from her teaching contract. Since Minatare has certificated elementary paras on staff the real concern was replacing her as a bus driver. It appears that obstacle no longer exists and she may be able to start over Christmas break. The timing meshes well with our needs as Kurt's house in WY is all but complete at this point.
13. Jenny Wycoff currently has a 14 passenger bus license and has taken the course work for her Class B CDL which will allow her to drive the larger buses. She is practicing driving just south of the track for her upcoming driving test.
14. A couple of weeks back we sent out, and posted on our website, information concerning winter driving condition, frostbite, and protocols concerning appropriate winter dress for bus passengers. In addition to this, parents were notified about alternative pickup and drop-off points during adverse weather conditions. Both teachers and students are aware of our practice of alternative (Zoom or other) instruction for the upper elementary and 7-12 students in the event of school not being in secession more than one day due to adverse weather.
15. While we will be adding two local substitutes to our substitute list relatively new regulation changes at NDE now allow anyone with an existing local substitute certificate to work at any school in NE without making a new application. This saves the individual money and time and is designed to help with the substitute teacher shortage.
16. I spoke with Jacob Hurla about our concern of possible damage to the HAVAC units located at the ground level on the east side of the elementary. Community Building Solutions will have Van Pelt Fencing Inc. provide a chain-link fence and gate around the units. Everything appears to be working well here. I do have a couple of concerns as it relates to the electrical that I have spoken to Jacob about in addition to the company that did the wiring for the heat pumps providing heat and air for the library, music room and hallways.
17. We have been having some problems with water backing up in the elementary and will have Pipe-Works do some minor repair and snake the pipes.
18. While there has been substantial work done to our high school roof and leaking is very minimal at this point there are a few things that should be covered by insurance that I want to talk to the building committee about. There are also a few things at the elementary as well.



Rodney Olson

| Vacation Leave 20 days (160 hours)<br>no more the 25 days | Dates     | Hours |
|---|-----------|-------|
|   | 7/14/2023 | 8     |
|   | 9/15/2023 | 8     |
|   | 9/25/2023 | 8     |
|   | 9/29/2023 | 2     |

26 Total used

| Sick Leave 10 days (80 hours)<br>no more then 60 days | Dates      | Hours       |
|---|------------|-------------|
|   | 9/1/2023   | 8 Sick Bank |
|   | 9/5/2023   | 8           |
|   | 10/11/2023 | 8           |
|   | 10/27/2023 | 8           |

32 Total used