

MINUTES OF REGULAR MEETING
BOARD OF EDUCATION
HOMER COMMUNITY SCHOOL
Wednesday, December 10, 2025

A meeting of the Board of Education of Homer Community School was convened in open and public session on Wednesday, December 10, 2025 at 7:00 PM in the Library at Homer Community School, Homer, Nebraska. The following board members were present or absent:

Byron Hall: Absent, Ryan Harris: Present, Samantha Johnson: Absent, Tyler Kirkholm: Present, Dr. Kristina Nelsen: Present, Paul Tighe: Present. Samantha Johnson: Present. Member Johnson arrived at 7:04p.m.

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

Visitors present: Several

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

I. Opening the Meeting

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

I.A.i. Posted in the room

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

I.B. District Mission Statement:

II. Board Member Roll Call

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

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

Yea: 4, Nay: 0, Absent: 2

III. Excuse Absent Board Members

IV. Approval of the Agenda and changes to the Agenda

Motion was made by Ryan Harris and seconded by Dr. Kristina Nelsen to approve the agenda as presented. On roll call vote the Board voted as follows: The motion carried

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

Yea: 4, Nay: 0, Absent: 2

V.Consent Agenda

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

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

Yea: 5, Nay: 0, Absent: 1

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

V.B.Approve claims and accounts

The monthly financial report was reviewed, including updates on fund balances, upcoming payments, and anticipated curriculum purchases. Tax collections are currently lower than the prior year, and no state aid is received in November. Routine bills were also presented for approval, including legal fees, ESU services, and necessary maintenance expenses.

VI.Public Comment

There was none.

VII.Information Items: Reports

VII.A.Administrator reports

The district shared updates on ongoing student and staff activities, including community engagement efforts, seasonal events, and winter benchmark assessments across grade levels. Assessment data is being used to guide instructional decision-making, adjust pacing, support targeted interventions, and communicate progress with students and families. Upcoming holiday concerts, mentoring activities, and reading initiatives were noted, along with continued work on essential standards and curriculum review in both elementary and secondary classrooms. Elementary programming remains focused on character education, early childhood registration planning, and targeted intervention time. At the secondary level, staff are supporting students as the semester concludes, maintaining communication with families, and hosting various academic and extracurricular events, all while continuing to strengthen school culture and student outcomes. Overall, both buildings report positive engagement, ongoing reflection, and a continued focus on improvement across instructional and extracurricular areas.

VII.B.Superintendent report

The district received an enrollment update noting six new students and no withdrawals, with current enrollment at 454 and an average daily attendance of 94%. Information was shared regarding upcoming board election filing dates, with incumbent filings due February 15 and non-incumbent filings due March 1; the seats held by Paul, Kristina, and Ryan are up for election. A brief update on negotiations was also provided, noting that discussions continue to progress in a routine and collaborative manner.

VII.B.i.Upcoming Election Filing Dates

VII.B.ii.Negotiations Update

VIII.Discussion Items

VIII.A.2026-27 School Calendar

The board reviewed the draft calendar for the upcoming school year, noting a few minor

adjustments from the current year.

VIII.B. Annual Report

Dr. Lefdal noted that the annual report will be reviewed during the AQuESTT update and will be posted on the district website.

VIII.C. AQuESTT Update

Homer Community Schools received an overall Good rating in this year's AQuESTT classification. Building-level ratings include Good for the Elementary School, Great for the Middle School, and Good for the High School. Strengths noted across the district include continued improvement in chronic absenteeism, positive graduation outcomes, and strong behavioral data. The report also identifies areas for continued attention, including rising non-proficiency rates in ELA and Math, academic growth below state averages, subgroup performance leading to TSI/ATSI designations, and the need for ongoing curriculum and assessment alignment. The district is actively addressing these priorities through professional development, instructional coaching, attendance initiatives, targeted support plans, and continued curriculum review.

VIII.D. 6th grade programming

Surveys were distributed to 6th-grade students, parents, and middle school staff. The data collected was positive overall, with a few areas identified for continued improvement. Dr. Lefdal and Mr. Brand will continue to refine the 6-8 model as it evolves.

IX. Action Items

IX.A. Consider, discuss, and take first and final action to update and adopt the attached board policies.

Dr. Lefdal reported that the online policy updates have been completed and provided an overview of the process, the revisions made, and the features of the new online system now in place.

Motion was made by Tyler Kirkholm and seconded by Samantha Johnson to update and adopt the attached board policies. On roll call vote the Board voted as follows: The motion carried

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

Yea: 5, Nay: 0, Absent: 1

IX.B. Consider, discuss, and take action to transfer \$3000 to depreciation from General Fund for our vehicle trade.

A brief discussion was held regarding the trade-in of the Traverse and the transfer of funds from the General Fund to the Depreciation Fund.

Motion was made by Samantha Johnson and seconded by Dr. Kristina Nelsen to transfer \$3000 to depreciation from General Fund for our vehicle trade. On roll call vote the Board voted as follows: The motion carried

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

Yea: 5, Nay: 0, Absent: 1

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

There were no findings of fraud or suspected fraud, no known instances of non-compliance, and no violations of budget ordinances, laws, or regulations related to adoption, approval, or amendments. Funds were properly classified, and interfund activity was appropriately recorded and reported. Attendance procedures, including census collection and student

management system practices, were found to be in compliance. Overall, the district received a positive report. **Audit Findings:** Segregation of duties, Financial statement preparation and review, and Need to establish an employee benefit fund

Motion was made by Dr. Kristina Nelsen and seconded by Ryan Harris to approve the 2023-24 Financial Audit. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Absent, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Yea, Dr.

Kristina Nelsen: Yea, Paul Tighe: Yea

Yea: 5, Nay: 0, Absent: 1

X. Next Meeting

The January meeting will be held on Wednesday, January 14th, 2026 at 7:00 p.m.

XI. Adjournment

Motion was made by Samantha Johnson and seconded by Tyler Kirkholm to adjourn the meeting at 8:22p.m. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Absent, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Yea, Dr.

Kristina Nelsen: Yea, Paul Tighe: Yea

Yea: 5, Nay: 0, Absent: 1

Dated this Wednesday, December 10, 2025.

ATTEST:
Dr. Kristina Nelsen
Secretary

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

MINUTES OF REGULAR MEETING
BOARD OF EDUCATION
HOMER COMMUNITY SCHOOL
Tuesday, November 11, 2025

A meeting of the Board of Education of Homer Community School was convened in open and public session on Tuesday, November 11, 2025 at 7:00 PM in the Secondary Commons at Homer Community School, Homer, Nebraska. The following board members were present or absent:

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

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

Visitors present: Several

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

I. Opening the Meeting

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

I.A.i. Posted in the room

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

I.B. District Mission Statement:

II. Board Member Roll Call

Motion was made by Byron Hall and seconded by Samantha Johnson to excuse absent board member Nelsen. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Yea, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Yea, Dr.

Kristina Nelsen: Absent, Paul Tighe: Yea

Yea: 5, Nay: 0, Absent: 1

III. Excuse Absent Board Members

IV. Approval of the Agenda and changes to the Agenda

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

Byron Hall: Yea, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Yea, Dr.

Kristina Nelsen: Absent, Paul Tighe: Yea

Yea: 5, Nay: 0, Absent: 1

V. Consent Agenda

Motion was made by Byron Hall and seconded by Samantha Johnson to approve all items

presented on the Consent Agenda. On roll call vote the Board voted as follows: The motion carried

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

Yea: 5, Nay: 0, Absent: 1

V.A. Approval of Minutes from the October regular meeting

V.B. Approve claims and accounts

VI. Public Comment

Diana Hauck addressed the board and thanked them for the nice buses they have to drive. She informed the board that the drivers are trying hard to take good care of the buses and also reported there are some roads that are very difficult to travel after precipitation.

VII. Information Items: Reports

VII.A. Administrator reports

Homer Community Schools held a wonderful Veterans Day Program on November 11—thank you to Mrs. Anderson and Mrs. Moos for organizing an event that received many positive comments from veterans, families, and community members. The annual Cardinal Baskets drive will run December 1-12, with NHS students traveling to South Sioux City on December 16 to help sort donations. The 12 Days of Christmas celebration is set for December 4-19, and elementary Christmas concerts will be held December 8 (PK-2 at 6:30, 3-5 at 7:15), with the secondary concert on December 15. Trunk or Treat was a great success with 15 volunteers—congratulations to the Bus Drivers for their winning "Inside Out" theme! Elementary enrichment lessons recently featured liquid nitrogen experiments, and Student Council continues their monthly service initiatives with a Wall of Gratitude and planning for their next fun night. Character Counts focused on Respect, Empathy, Kindness, and Fairness in October, shifting to Responsibility, Honesty, and Dependability in November. At the JH/HS level, staff are reviewing the 6th grade model and collecting feedback; students have expressed appreciation for their current rotation schedule. Quiz Bowl's JV team were champions at Wayne State—the first time on record—and high school winter sports practices begin next week.

VII.B. Superintendent report

This week we reviewed 6th grade needs, provided van updates, including re-purposing the former special education minivan, and discussed weekly emails to update the board. Our Leadership Team is beginning ELA curriculum work, with December 3rd PD as the launch point. We also started early calendar planning, reviewed the ACT incentive, and noted JH wrestling events in Ponca and Winside. District-wide grading conversations continued, and our **PK-12 enrollment stands at 448 with 95% attendance** (1 in, 5 out). Committee work remains active.

VIII. Discussion Items

VIII.A. Annual Financial Literacy Status Report

On or before December 31, 2024—and annually thereafter—school districts are required under Neb. Rev. Stat. 79-3004 to provide the board with a financial literacy status report detailing student progress in financial literacy courses and other district-selected measures. Currently, our district offers four sections of Financial Literacy for grades 9-12 as well as a 7th/8th grade exploratory course, ensuring students receive foundational financial education

across multiple levels.

VIII.B.Negotiations

Dr. Lefdal has been working with Dave Dziurawiec on negotiations and several different ideas have been discussed.

VIII.C.Early Retirement

Dr. Lefdal recommended that we remove the early retirement incentive and the board was in agreement.

VIII.D.Long Range Planning

Dr. Lefdal handed out a facilities plan for the next 1,3,5,7,10 and 15 years to make sure we can plan accordingly with our budget. Discussion was held regarding the facility plan.

VIII.E.Girl's Golf

Dr. Lefdal shared with the board a survey that was done with the secondary girls and showed interest in Girl's Golf in the fall. We will proceed forward with this.

VIII.F.Homecoming Ideas

Different ideas were shared regarding Homecoming events and separating some of the events between middle school and high school students.

VIII.G.District Audit

The District's annual audit has not yet been completed. We should be receiving it back from our auditors soon.

VIII.H.Online Board Policy Update

Dr. Lefdal went through policy training with NASB. This is a massive project to get all our policies updated and cleaned up. Once we get everything online, the changes will be efficient and quickly done.

IX.Action Items

IX.A.Consider, discuss, and take action to approve the quote for \$11,595 from Fremont Tire for bus tires.

Motion was made by Tyler Kirkholm and seconded by Samantha Johnson to approve the quote for \$11,595 from Fremont Tire for bus tires. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Yea, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Absent, Paul Tighe: Yea
Yea: 5, Nay: 0, Absent: 1

IX.B.Consider, discuss, and take action to approve the one-year superintendent contract and salary for the 2026-27 school year.

Motion was made by Tyler Kirkholm and seconded by Byron Hall to approve the one-year superintendent contract and salary for the 2026-27 school year. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Yea, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Absent, Paul Tighe: Yea
Yea: 5, Nay: 0, Absent: 1

IX.C.Consider, discuss, and take action to approve the two-year Co-op for girl's softball with Ponca for the 2026-27 and 2027-2028 seasons.

Motion was made by Samantha Johnson and seconded by Tyler Kirkholm to approve the

two-year Co-op for girl's softball with Ponca for the 2026-27 and 2027-2028 seasons. On roll call vote the Board voted as follows: The motion carried
Byron Hall: Yea, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Absent, Paul Tighe: Yea
Yea: 5, Nay: 0, Absent: 1

IX.D. Consider, discuss, and take action to approve a line of credit up to \$1,000,000 from First Community Bank of Homer

Motion was made by Tyler Kirkholm and seconded by Ryan Harris to approve a line of credit up to \$1,000,000 from First Community Bank of Homer. On roll call vote the Board voted as follows: The motion carried
Byron Hall: Yea, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Absent, Paul Tighe: Yea
Yea: 5, Nay: 0, Absent: 1

X. Next Meeting

The next meeting will be Wednesday, December 10th at 7:00 p.m.

XI. Adjournment

Motion was made by Samantha Johnson and seconded by Byron Hall to adjourn the meeting at 8:21 p.m. On roll call vote the Board voted as follows: The motion carried
Byron Hall: Yea, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Absent, Paul Tighe: Yea
Yea: 5, Nay: 0, Absent: 1

Dated this Tuesday, November 11, 2025.

ATTEST:
Amy Brand
Secretary

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

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Checking Account ID 1		Fund Number 01	GENERAL FUND	
FY26-0041	1492382	A-OX WELDING SUPPLY	12/05/2025	120.30
01 1100 610 001 0001		Contact tip .030		120.30
Total	A-OX WELDING SUPPLY			120.30
	1140210-0001	Appeara	12/09/2025	183.81
01 2610 610 001		Mop Supplies		102.93
01 2610 610 002		Mop Supplies		80.88
Total	Appeara			183.81
	11302025	Arianna Rave	12/05/2025	81.44
01 2710 519 002		November Mileage		81.44
Total	Arianna Rave			81.44
	12112025-0001	AT&T	11/25/2025	113.23
01 2510 382 001		Long Distance		63.41
01 2510 382 002		Long Distance		49.82
Total	AT&T			113.23
	01105	Baird Holm LLP	12/05/2025	9,000.00
01 2320 340 001		Legal Fees		5,040.00
01 2320 340 002		Legal Fees		3,960.00
Total	Baird Holm LLP			9,000.00
FY26-0090	6691798	Blick Art Materials	12/05/2025	187.70
01 1100 610 001		Derwent Charcoal Pencil - Dark		10.40
01 1100 610 001		Pacon All-Purpose Newsprint Sheet - 18x2		25.50
01 1100 610 002		Art supplies		151.80
Total	Blick Art Materials			187.70
	12032025-0001	Century Link	11/24/2025	325.76
01 2510 382 001		Dist Educ & Telecommunications		182.43
01 2510 382 002		Dist Educ & Telecommunications		143.33
Total	Century Link			325.76
	6129011,649061	Cornhusker International Trucks, Inc.	12/05/2025	263.68
01 2710 490 001 0002		Bus tires and parts		263.68
Total	Cornhusker International Trucks, Inc.			263.68
	12012025-0001	Crystal Oil	12/07/2025	1,668.20
01 2710 626 001 0002		Bus Fuel		1,668.20
Total	Crystal Oil			1,668.20
	523,583	Dakota County Star	12/05/2025	198.87
01 2510 540 001		Publish Legal Notices		111.37
01 2510 540 002		Publish Legal Notices		87.50
Total	Dakota County Star			198.87
FY26-0110	2222681-001	Dennis Supply Company	12/05/2025	25.92
01 2610 610 001		filters		25.92
Total	Dennis Supply Company			25.92

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
	8859-C	DJ Software Specialties	12/05/2025	330.00
01 2520 340 001		Software update		184.80
01 2520 340 002		Software update		145.20
Total DJ Software Specialties				330.00
	710659-0001	Eakes Office Solutions	12/05/2025	1,087.28
01 2510 610 001		Coper Service		608.88
01 2510 610 002		Coper Service		478.40
Total Eakes Office Solutions				1,087.28
FY26-0097	011502793.001	Echo Group, Inc.	12/05/2025	198.60
01 2610 610 001		Fluorescent Light Bulbs		111.22
01 2610 610 002		Light Bulbs		87.38
FY26-0093	11486333, 11486333.2	Echo Group, Inc.	12/05/2025	584.64
01 2610 610 001		outside lights		327.40
01 2610 610 002		security lights		257.24
	11504458	Echo Group, Inc.	12/05/2025	128.80
01 2610 610 001		Supplies		72.13
01 2610 610 002		Supplies		56.67
Total Echo Group, Inc.				912.04
	1763147246	Embassy Suites - Old Market	12/05/2025	1,066.00
01 1200 890 001		SPED Law Hotel		596.96
01 1200 890 002		SPED Law Hotel		469.04
Total Embassy Suites - Old Market				1,066.00
	SP 10674	Esu #1	12/05/2025	78,777.49
01 1200 591 001		Deaf Ed,Nursing,Trans,Tower		6,447.87
01 2141 591 001		School Psychology		16,380.00
01 2141 591 002		School Psychology		12,870.00
01 2151 591 001		Speech Lang. Path and Audiology		14,609.00
01 2151 591 002		Speech Lang. Path and Audiology		11,478.50
01 2161 591 002		Occupational Therapy		1,413.62
01 2171 591 002		Physical Therapy		1,377.50
01 2181 591 002		SERVICE PURCH FROM DIST OR ESA IN STATE		26.00
01 6408 395 002		SUBAWARDS/SUBCONTRACTS < \$25000		14,175.00
Total Esu #1				78,777.49
	PFPT000141	ESU Coordinating Council	12/05/2025	369.00
01 1100 432 001		Proofpoint renewal		206.64
01 1100 432 002		Proofpoint renewal		162.36
Total ESU Coordinating Council				369.00
	1685745-0001	Fastwyre Broadband	12/09/2025	10.45
01 2510 530 001		Monthly Fee		5.85
01 2510 530 002		Monthly Fee		4.60
Total Fastwyre Broadband				10.45
	2025158	First National Bank Omaha	11/18/2025	13.26
01 1100 610 001		7th Grade Reading		13.26
FY26-0040	2026040	First National Bank Omaha	11/18/2025	16.87
01 2610 610 001		c13power cable		16.87

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
FY26-0047	2026047	First National Bank Omaha	11/18/2025	89.70
01 1100 432 001		INSWAN INS-1 USB Document Camera — 8MP U		89.70
FY26-0048	2026048	First National Bank Omaha	11/18/2025	55.08
01 1100 610 001		Ear Probe Covers		55.08
FY26-0053	2026053	First National Bank Omaha	11/18/2025	9.19
01 2610 610 001		locks		9.19
FY26-0061	2026061	First National Bank Omaha	11/18/2025	111.00
01 1100 610 001		Scientific Calc.		111.00
FY26-0063	2026063	First National Bank Omaha	11/18/2025	132.54
01 1100 610 001 0001		Plasma torch shield cup		57.94
01 1100 610 001 0001		Plasma torch electrode		74.60
FY26-0064	2026064	First National Bank Omaha	11/18/2025	76.99
01 2130 610 001		AED box		43.11
01 2130 610 002		AED box		33.88
FY26-0065	2026065	First National Bank Omaha	11/18/2025	35.98
01 1100 610 002		10 Mil Self Laminating Luggage Tags with		35.98
FY26-0076	2026076	First National Bank Omaha	11/18/2025	71.34
01 2510 610 001		expo markers		45.52
01 2510 610 001		xpo markers red		25.82
FY26-0085	2026085	First National Bank Omaha	11/18/2025	84.58
01 2610 610 001		Elkay Water Fountain Replacement Filter		84.58
FY26-0089	2026089	First National Bank Omaha	11/18/2025	109.95
01 1100 610 001 0001		aluminum Diamond Tread threshold 12x120		109.95
FY26-0043	202643	First National Bank Omaha	11/18/2025	27.55
01 2610 610 001		calender		27.55
Total	First National Bank Omaha			834.03
FY26-0025	04677	First National Bank Omaha	11/18/2025	120.00
01 1100 610 001		Canva Pro		67.20
01 1100 610 002		Canva Pro		52.80
	12072025	First National Bank Omaha	11/18/2025	1,324.17
01 1100 432 001		Technology		379.94
01 1100 432 002		Technology		298.52
01 1100 890 001		State XC Meals		396.13
01 1100 610 001		Teaching Supplies		124.02
01 2710 626 001 0008		Transit		113.84
01 2510 580 001		Sams Membership		11.72
FY26-0080	2026080	First National Bank Omaha	11/18/2025	39.73
01 1100 610 001		School dance uniform		39.73
FY26-0051	26-810777	First National Bank Omaha	11/18/2025	47.85
01 1100 610 001		Christmas Makes Me Sing!		15.95
01 1100 610 001		Ev'rybody's Goin' On A Seigh Ride		15.95
01 1100 610 001		Veterans, We Love You		15.95
FY26-0078	956119	First National Bank Omaha	11/18/2025	37.08
01 1100 610 001		Cheer School Uniform		37.08
Total	First National Bank Omaha			1,568.83
	11302025	Fran Sharpback	12/05/2025	89.44
01 2710 519 001		November Mileage		89.44
Total	Fran Sharpback			89.44
	30011429	Fremont Tire	12/05/2025	12,137.69
01 2710 490 001 0002		Bus maintenance, new tires		12,137.69

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Total	Fremont Tire			12,137.69
	4468782T13-0001	Gill Hauling	12/09/2025	902.50
01 2610 340 001		trash removal		505.40
01 2610 340 002		trash removal		397.10
Total	Gill Hauling			902.50
	188955	Graffix, Inc. dba Wall of Fame	12/05/2025	364.22
01 1100 610 002		elementary track meet ribbons		364.22
Total	Graffix, Inc. dba Wall of Fame			364.22
	606007171	Hillyard / Sioux Falls Branch	12/05/2025	261.40
01 2610 610 001		Dry, pop up wipes		146.38
01 2610 610 002		Dry, pop up wipes		115.02
	606009825	Hillyard / Sioux Falls Branch	12/05/2025	1,042.89
01 2610 610 001		Cleaning Supplies		584.02
01 2610 610 002		Cleaning Supplies		458.87
Total	Hillyard / Sioux Falls Branch			1,304.29
	470307837,-0001	Hirshfield's	11/30/2025	589.64
01 2610 610 001		Paint		330.20
01 2610 610 002		Paint		259.44
	47032197-0001	Hirshfield's	11/30/2025	167.97
01 2610 610 001		Bathroom paint		167.97
Total	Hirshfield's			757.61
	11302025-0001	J & J Pronto	12/07/2025	1,372.98
01 2710 626 001 0005		Pickup		125.05
01 2710 626 001 0003		Big Van		116.45
01 2710 626 002 0002		2023 Van		219.99
01 2710 626 001 0007		Traverse		44.31
01 2710 626 001 0006		White Van		50.24
01 2710 626 001 0002		School Bus Fuel		606.35
01 2710 626 001 0004		Grey Van Gas		39.91
01 2710 626 002 0008		Transit		148.67
01 2710 626 002 0009		2009 SPED Van Gas		22.01
Total	J & J Pronto			1,372.98
	368031380, 368057168	JW Pepper & Son Inc	12/05/2025	94.99
01 1100 610 001		It's Just You and Me		45.00
01 1100 610 001		It's just You and Me -Score		36.00
01 1100 610 001		Shipping		13.99
Total	JW Pepper & Son Inc			94.99
	0032414065-0001	Matheson Tri-Gas, Inc.	12/09/2025	59.47
01 1100 610 001 0001		Shop Supplies		59.47
Total	Matheson Tri-Gas, Inc.			59.47
	76847	Menards	12/05/2025	315.31
01 2610 610 001		Custodial/Maint.Supplies		176.57
01 2610 610 002		Custodial/Maint. Supplies		138.74
Total	Menards			315.31

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
	10975142, 10975546	Mid-bell Music, Inc	12/05/2025	52.89
01 1100 610 001		Teaching Supplies		52.89
Total	Mid-bell Music, Inc			52.89
FY26-0083	11302025	Midwest Honda Suzuki Kubota	12/05/2025	378.18
01 2610 610 001		rear blade		378.18
Total	Midwest Honda Suzuki Kubota			378.18
	1067	MTC Mechanical	12/05/2025	320.00
01 2610 340 001		Service Call		179.20
01 2610 340 002		Service Call		140.80
Total	MTC Mechanical			320.00
	54636,54469	NASB	12/05/2025	930.00
01 2213 330 001		State Ed. Conference		520.80
01 2213 330 002		State Ed. Conference		409.20
Total	NASB			930.00
	11192025	Nebraska Dept of Labor	12/05/2025	2.52
01 1100 261 001		Unemployment		2.52
Total	Nebraska Dept of Labor			2.52
	10202025-0002	Nebraska Public Power Distric	11/27/2025	3,767.87
01 2610 621 001		Electric		2,110.01
01 2610 621 002		Electric		1,657.86
Total	Nebraska Public Power Distric			3,767.87
	2536	Nohava Roofing	12/05/2025	586.15
01 2610 610 001		Roof Repair		328.24
01 2610 610 002		Roof Repair		257.91
Total	Nohava Roofing			586.15
	26071	Omaha Marriott	12/05/2025	328.00
01 2320 580 001		Travel Expense & Mileage		183.68
01 2320 580 002		Travel Expense & Mileage		144.32
Total	Omaha Marriott			328.00
	11302025	Puente, Marisol	12/05/2025	33.48
01 2710 519 002		November Mileage		33.48
Total	Puente, Marisol			33.48
	R94526, R94532	Robertson Implement Co.	12/05/2025	613.39
01 2610 610 001		Mower Maintenance		343.50
01 2610 610 002		Mower Maintenance		269.89
Total	Robertson Implement Co.			613.39
	12172025	Sam's Club	12/05/2025	123.92
01 3535 610 001		Supplies		123.92
Total	Sam's Club			123.92
	M453011	Skills USA Inc.	12/05/2025	56.00
01 1100 610 001		membership		56.00

PO Number	Invoice Number	Vendor Name	Invoice Date	Amount
Account Number		Detail Description		Amount
Total	Skills USA Inc.			56.00
FY26-0112	0228.79	Sterling Computers	12/05/2025	64.00
01 2510 735 001		Google License		32.00
01 2510 735 002		Google License		32.00
Total	Sterling Computers			64.00
	350821-0001	Time Management Systems	12/06/2025	117.70
01 2510 735 001		Monthly Fee		65.91
01 2510 735 002		Monthly Fee		51.79
Total	Time Management Systems			117.70
	12012025	TreviPay	12/05/2025	114.00
01 1100 610 001		Teaching Supplies		114.00
Total	TreviPay			114.00
	11102025	Troy's Auto World	12/05/2025	470.00
01 2710 490 001 0002		Bus Window repair		470.00
Total	Troy's Auto World			470.00
	12152025-0001	Village Of Homer	12/05/2025	625.75
01 2610 410 001		Water & Sewer		350.42
01 2610 410 002		Water & Sewer		275.33
Total	Village Of Homer			625.75
	12052025	Wausa Public Schools	12/05/2025	49.92
01 1100 610 001		Conf. Play Production		49.92
Total	Wausa Public Schools			49.92
	1290	Wayne State College	12/05/2025	50.00
01 1100 890 001		Booth at Education Fair		28.00
01 1100 890 002		Booth at Education Fair		22.00
Total	Wayne State College			50.00
	11242025	Wheelchair Dynamics, Inc	12/05/2025	400.00
01 2710 490 002 0009		SPED Van tired and parts		400.00
Total	Wheelchair Dynamics, Inc			400.00
	28-202511-0014	Wireless Links	12/05/2025	60.60
01 2710 490 001 0002		Bus Supplies		60.60
Total	Wireless Links			60.60
Fund Number	01			123,666.90
Checking Account ID	1			123,666.90

General Fund Account Balances – November 2025

Receipts:

(Received since last board meeting)

First Community Bank – Interest	28.18
Dakota & Thurston County Treasurer – Taxes from last month	41,306.39
Village of Homer Community Schools	900.00
State of NE Title I Funds	105,519.00
State of NE – IDEA	42,775.00

Balance in General Fund Checking (12/1/2025)	122,828.87
Balance in General Fund Petty Cash (12/1/2025)	822.50
General Fund Balance	123,651.37

General Fund Checking Balance as of December 1, 2025	122,828.87
December Account Payable Expenses	- 116,299.57
December Payroll Expense (Inc payroll deductions)	- 515,515.48
December To Be Deposited	+ 437,928.00
Estimated Balance End of December	-71,058.18

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Hot Lunch Program Balance November, 2025

Hot Lunch Balance as of November 1, 2025	\$ 7,203.44
Expenses to clear the bank in November	- 53,645.34
November Deposits	+ 28,599.73
November GF Reimbursement	+ 22,575.08
Balance End of November	\$ 4,732.91

December Lunch Payroll **\$ 25,549.61**

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Activity Account Balance – November, 2025

Beginning bank balance as of November, 2025	\$ 115,245.95
November expenditures	- 37,679.55
November deposits	+ 5,758.40
Balance End of November	\$ 83,324.80

Building Fund: (Used for Improvements)	
Balance in Building Fund Passbook (11-1-25)	\$ 16,250.08
Interest	6.12
Dakota and Thurston County Treasurer	2,733.62
	November Ending Balance
	\$ 18,989.82
QCPUF Fund	
Balance in QCPUF (11-1-25)	\$ 177,181.02
Interest	340.77
Dakota and Thurston County Treasurer	949.00
	November Ending Balance
	\$ 178,470.79
Depreciation Fund: (Used for Replacement)	
Balance in Depreciation Fund Balance (11-1-25)	\$ 294,413.50
Less Check to Hobart	4,755.00
Less Check to Paul Gerber Auto Sales	3,500.00
Interest	556.22
	November Ending Balance
	\$ 286,714.72

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Total Collections

	2022-2023	2023-2024	2024-2025	2025-2026
September	800,659	698,595	725,802	621,845
October	316,779	466,618	652,282	581,143
November	519,791	221,093	698,727	377,554
December	275,982	346,820	703,572	
January	1,130,286	1,324,358	869,749	
February	588,149	524,431	854,291	
March	332,046	485,652	532,020	
April	574,028	513,032	492,355	
May	855,633	996,973	1,400,457	
June	429,134	489,487	554,793	
July	48,640	84,226	69,485	
August	417,695	93,457	119,103	
TOTALS	6,288,821	6,244,744	7,672,635	1,580,541

Tax Collections

	2022-2023	% of Total	2023-2024	% of Total	2024-2025	% of Total	2025-2026	% of Total
September	600,231	74.97%	504,135	72.16%	505,420	69.64%	401,069	64.50%
October	116,402	36.75%	108,401	23.23%	143,002	21.92%	156,284	26.89%
November	35,932	6.91%	29,497	13.34%	29,152	4.17%	41,306	10.94%
December	25,912	9.39%	25,976	7.49%	39,247	5.58%		#DIV/0!
January	889,616	78.71%	991,893	74.90%	516,753	59.41%		#DIV/0!
February	214,253	36.43%	228,350	43.54%	655,772	76.76%		#DIV/0!
March	59,157	17.82%	70,956	14.61%	36,784	6.91%		#DIV/0!
April	347,686	60.57%	232,260	45.27%	191,916	38.98%		#DIV/0!
May	591,358	69.11%	706,690	70.88%	1,194,987	85.33%		#DIV/0!
June	135,466	31.57%	173,628	35.47%	146,425	26.39%		#DIV/0!
July	40,059	82.36%	28,798	34.19%	36,411	52.40%		#DIV/0!
August	49,150	11.77%	33,418	35.76%	44,348	37.23%		#DIV/0!
TOTALS	3,105,221	49.38%	3,134,003	50.19%	3,540,218	46.14%	598,660	37.88%

State Aid

	2022-2023	% of Total	2023-2024	% of Total	2024-2025	% of Total	2025-2026	% of Total
September	199,203	24.88%	191,609	27.43%	201,069	27.70%	218,964	35.21%
October	195,724	61.79%	185,008	39.65%	200,874	30.80%	218,964	37.68%
November	195,724	37.65%	185,008	83.68%	0	0.00%	0	0.00%
December	195,724	70.92%	185,008	53.34%	401,748	57.10%		#DIV/0!
January	195,724	17.32%	185,008	13.97%	200,874	23.10%		#DIV/0!
February	195,724	33.28%	185,008	35.28%	0	0.00%		#DIV/0!
March	195,724	58.94%	185,008	38.09%	401,748	75.51%		#DIV/0!
April	195,724	34.10%	185,008	36.06%	200,874	40.80%		#DIV/0!
May	195,724	22.87%	185,008	18.56%	200,874	14.34%		#DIV/0!
June	195,719	45.61%	185,004	37.80%	200,873	36.21%		#DIV/0!
July								
August								
TOTALS	1,960,714	31.18%	1,856,677	29.73%	2,008,934	26.18%	437,928	27.71%

Homer Community Schools

Function Number		Revised Budget	Expended During Month	Expenditures to Date	% of Budget
01					
1100	REGULAR INSTRUCTIONAL PROGRAMS	3,721,460.00	267,450.55	1,077,686.17	29.12
1125	REGULAR INSTRUCTIONAL PROGRAMS SCHOOL AG	60,284.00	297.51	1,453.34	2.41
1150	LIMITED ENGLISH PROF PROGRAMS	22,380.00	1,320.90	5,283.60	23.61
1160	PROVERTY PROGRAMS	523,200.00	53,442.39	215,124.24	41.12
1190	EARLY CHILDHOOD ED PROGRAMS	14,010.00	175.20	1,230.15	8.78
1200	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS	500,000.00	68,165.54	260,011.67	52.00
1300	SUMMER SCHOOL	25,000.00	0.00	0.00	0.00
2120	GUIDANCE SERVICES	178,000.00	20,081.67	80,658.94	45.31
2130	HEALTH SERVICES	76,000.00	4,210.02	18,668.25	24.56
2141	PSYCHOLOGICAL SERVICES SPED SCHOOL AGE	80,000.00	29,250.00	29,250.00	36.56
2151	SPEECH & AUDIOLOGY SERV SPED SCHOOL AGE	110,000.00	26,087.50	26,087.50	23.72
2161	OT SERVICES SPED SCHOOL AGE	8,000.00	1,413.62	1,413.62	17.67
2171	PT SERVICES SPED SCHOOL AGE	0.00	1,377.50	1,377.50	0.00
2181	VISION SERVICES SPED SCHOOL AGE	0.00	26.00	26.00	0.00
2213	INST STAFF TRAINING	0.00	930.00	8,075.95	0.00
2220	LIBRARY/MEDIA SERVICES	175,000.00	12,679.11	50,923.25	29.10
2290	Retirement incentive	0.00	0.00	18,567.45	0.00
2320	EXECUTIVE ADMINISTRATION	290,000.00	26,954.96	80,868.00	27.89
2410	OFFICE OF PRINCIPAL	410,000.00	31,570.96	134,798.21	32.88
2510	GENERAL ADMIN-BUSINESS SERVICE	200,000.00	9,704.91	57,858.78	28.93
2520	PURCH, WARE, AND DIST SERVICES	0.00	330.00	330.00	0.00
2530	PRINT, PUB, DUP SERVICES	0.00	0.00	1,610.70	0.00
2610	SUPPORT SERVICES OPERATION OF BUILDING	513,000.00	22,381.46	141,860.71	29.48
2650	VEHICLE OPP, ACQUISITION AND MAINTENANCE	25,000.00	0.00	0.00	0.00
2660	SECURITY	2,000.00	0.00	0.00	0.00
2710	VEHICLE OPP & PURCH REG ED	389,601.00	28,295.17	103,737.96	26.63
2712	VEHICLE OPP & PURCH SCHOOL AGE SPED	0.00	3,000.00	5,076.90	0.00
3535	HIGH ABILITY LEARNERS	14,000.00	123.92	353.03	2.52
5000	DEBT SERVICES	0.00	0.00	114,000.00	0.00
6200	TITLE I, PART A ESSA IMP BASIC BY LOCAL	199,000.00	11,139.16	42,034.84	21.12
6210	TITLE I PART A ACCT ESSA IMPROV BASIC	6,000.00	0.00	0.00	0.00
6408	6408	103,000.00	14,175.00	20,173.50	19.59
6700	FED VOC & APP TECH ED (CARL PERKINS)	10,000.00	0.00	9,201.70	92.02
6990	OTHER FED CATEGORICAL RECEIPTS	0.00	0.00	7,771.71	0.00
6992	REAP	45,000.00	0.00	0.00	0.00
6997	6997	5,000.00	0.00	0.00	0.00
8000	TRANSFERS (OUTGOING)	165,065.00	0.00	50,506.92	30.60
	Totals	7,870,000.00	634,583.05	2,566,020.59	32.80

Homer Community School 2025-26

Student Movement

	In	Out
August	1	2
September	4	3
October	1	6
November	6	0
December		
January		
February		
March		
April		
May		
	Totals	
	12	11



Homer Community School 2025-26

Average Daily Attendance

Percentage of Students in Attendance Daily

	%
August	95
September	95
October	95
November	94
December	
January	
February	
March	
April	
May	



HOMER SCHOOL ENROLLMENT 2025-26

November 25, 2025

Grade	Total	Boys	Girls	Teachers	Option Enrollment	
Preschool 4 year	25	11	14	All		
PK-4	13			Heaton	-	
PK-4	12			Murphy	-	
Kindergarten	29	12	17	All	14	
K – 1	15			Scott		
K – 2	14			Olson		
1 st Grade	26	17	9	All	11	
1 st – 1	13			Boelter		
1 st - 2	13			Dorcey		
2 nd Grade	37	18	19	All	15	
2 nd – 1	19			Ford		
2 nd – 2	18			Morgan		
3 rd Grade	26	15	11	All	11	
3 rd – 1	13			Wright		
3 rd – 2	13			Hermelbracht		
4 th Grade	27	11	16	All	7	
4 th – 1	14			Jump		
4 th – 2	13			Sanchez		
5 th Grade	33	15	18	All	10	
5 th - 1	17			Olson		
5 th - 2	16			Bennier		
Total K – 5	178		Total PreK - 5	203	Total Elem. Option	68
Comparison to 2015/2016 (PK-6) - 219 Students (71 Opt.) Comparison to 2016/2017 (PK-6) - 215 Students (73 Opt.) Comparison to 2017/2018 (PK-6) - 206 Students (69 Opt.) Comparison to 2018/2019 (PK-6) - 225 Students (90 Opt.) Comparison to 2019/2020 (PK-6) - 217 Students (83 Opt.) Comparison to 2020/2021 (PK-6) - 243 Students (78 Opt.) Comparison to 2021/2022 (PK-6) - 245 Students (70 Opt.) Comparison to 2022/2023 (PK-6) - 238 Students (68 Opt.) Comparison to 2023/2024 (PK-5) – 212 Students (66 Opt.) Comparison to 2023/2024 (PK-5) – 201 Students (67 Opt.)						
6 th Grade	38	19	19		14	
7 th Grade	33	10	23		16	
8 th Grade	42	15	27		14	
9 th Grade	27	10	17		12	
10 th Grade	42	19	23		16	
11 th Grade	31	15	16		15	
12 th Grade	38	15	23		14	
13-16 Year	0	0	0		0	
Total 6 – 12	251				Total JH/HS Option	101
Year 13	0					
Comparison to 2015/2016 (7-12) – 180 Students (61 Opt.) Comparison to 2016/2017 (7-12) – 175 Students (63 Opt.) Comparison to 2017/2018 (7-12) - 171 Students (56 Opt.) Comparison to 2018/2019 (7-12) - 163 Students (58 Opt.) Comparison to 2019/2020 (7-12) - 171 Students (65 Opt.) Comparison to 2020/2021 (7-12) - 190 Students (74 Opt.) Comparison to 2021/2022 (7-12) - 181 Students (75 Opt.) Comparison to 2022/2023 (7-12) - 192 Students (80 Opt.) Comparison to 2023/2024 (6-12)- 224 Students (97 Opt.) Comparison to 2023/2024 (6-12) – 240 Students (107 Opt.)						
Total K – 12	429		Total PreK - 12	454	Option Total	169
Comparison to 2015/2016 (PK-12) - 399 Students (132 Opt.) Comparison to 2016/2017 (PK-12) - 390 Students (136 Opt.) Comparison to 2017/2018 (PK-12) - 377 Students (125 Opt.) Comparison to 2018/2019 (PK-12) - 388 Students (148 Opt.) Comparison to 2019/2020 (PK-12) - 418 Students (148 Opt.) Comparison to 2020/2021 (PK-12) - 433 Students (152 Opt.) Comparison to 2021/2022 (PK-12) - 426 Students (145 Opt.) Comparison to 2022/2023 (PK-12) - 430 Students (148 Opt.) Comparison to 2023/2024 (PK-12) – 436 Students (168 Opt.) Comparison to 2024/2025 (PK-12) - 445 Students (166 Opt.)						

CERTIFICATION

PRIMARY MAY 12, 2026 --- GENERAL NOVEMBER 3, 2026

Due in the Office of the County Clerk/Election Commissioner no later than January 5, 2026.

For Village, Township, or Weed Board: Due no later than June 15, 2026.

Return to: Dakota County Clerk, PO Box 39 Dakota City, NE 68731 Email: cconley@dakotacounty.ne.gov
Phone: 402-987-2130

Pursuant to Nebraska State Statute 32-404(2), the governing board of each political subdivision which will hold an election in conjunction with a statewide election shall certify to the County Clerk the name of the subdivision, the number of officers to be elected, the length of the terms of office, the vacancies to be filled by election and length of remaining term, and the number of votes to be cast by a registered voter for each office. The certification must be completed in full. If you have any questions regarding the certification, do not hesitate to contact our office.

Subdivision Name	Number of Vacancies	Election(s)	Number to Vote for
<input checked="" type="checkbox"/> School District _____	3	Primary/General	_____
<input type="checkbox"/> City of _____		Primary/General	_____
<input type="checkbox"/> Village of _____		General Only	_____
<input type="checkbox"/> Mayor of _____		Primary/General	_____
<input type="checkbox"/> Other _____		Primary/General	_____

Office to be elected	Term length	Present office holder's name	Salary, if any
School Board member	4 years	Paul Tighe	_____
School Board member	4 years	Kristina Nelson	_____
School Board member	4 years	Ryan Harris	_____
_____	_____	_____	_____
_____	_____	_____	_____

(Date)

(Signature of Certifying Officer/Title)

Entity Name Homer Community School **Contact Person** Dr. Joseph Lefdal
Email joey.lefdal@homerknights.org **Phone** 402-698-2377
Address, City, Zip 212 S. 3rd Street Homer, NE 68030

****32-404 December 1st Notice of Filing Deadlines****

January 5, 2026 Candidate Filing Starts

February 17, 2026 Incumbent Filing Deadline

March 2, 2026 Last day for Non-incumbents to file

July 15, 2026 Incumbent Filing Deadline for Villages, Townships, Weed Boards

August 3, 2026 Last day for Non-incumbents to file for Villages, Townships, Weed Boards

32-608 (4) No filing fee shall be required for any candidate filing for an office in which a per diem is paid rather than a salary or for which there is a salary of less than five hundred dollars per year. No filing fee shall be required for any candidate for membership on a school board, on the board of an educational service unit, on the board of governors of a community college area, on the board of directors of a natural resources district, or on the board of trustees of a sanitary and improvement district.

Dakota County Clerk

Cherie Conley

1601 Broadway Street

PO Box 39

Dakota City, NE 68731-0039

Phone (402) 987-2130 cconley@dakotacounty.ne.gov Fax (402)494-9229

TO: All School Superintendents, City and Village Clerks in Dakota County

FROM: Cherie Conley, Election Official

DATE: November 7, 2025

RE: Candidate Filing Deadlines and Certification due by January 5, 2026

Pursuant to Nebraska Statute 32-404, the Election Official, where candidates file their Candidate Filing Form, is required to give notice to each political subdivision of the filing deadline for the statewide Primary Election and in the case of the villages, the General Election.

I am hereby notifying you that the filing deadlines for the statewide Primary and General elections are as follows:

	<u>Incumbents</u>	<u>Non-Incumbents</u>
Class III School Districts	February 15, 2026	March 1, 2026
Cities South Sioux City and Dakota City	February 15, 2026	March 1, 2026
Villages	July 15, 2026	August 1, 2026

City & Village Clerks:

The Filing fee is 1% of the annual salary for salaries over \$500 and that must be paid at the City or Village Clerk's Offices. There is no filing fee if a Board Member is paid less than \$500 per year. Please remind the candidate that the receipt given to them is then filed with their Candidate Filing Form.

January 5, 2026, is the first day a person may file for office to have their name placed on the ballot as a candidate at the 2026 election. §32-606

Please fill out the enclosed Certification and return it to this office no later than January 5, 2026.

For candidate filing forms you can direct them to the Secretary of State website: <https://sos.nebraska.gov/elections/information-candidates>.

If you have any questions, please feel free to contact me.

Thank you!

Homer Community School
2026-2027 Calendar

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

17-18 Prof. Dev.

17 Open House

19 First Day of School

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

25-27 No School-Holiday

February						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

10-11 Parent Teacher Conferences

12 No School-Exchange Day

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

20 Noon Dismissal, End of S2

21 Staff PD

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

7 Labor Day

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

4 Noon Dismissal (B Wrestling)

18 End of S1

21-31 No School- Holiday

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

12 End of Q3

26-28 Easter Break

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

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

16 End of Q1

21-22 Parent Teacher Conf.

23-26 Fall Break

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

1 No School-Prof. Dev.

18 Noon Dismissal (G Wrestling)

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

9 Noon Dismissal Track Meet

15 No School, Track Invite, PD

16 Spring Break

Semester 1 = 82 Days
Semester 2 = 94 Days

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

ANNUAL RULE 10 REPORT

HOMER COMMUNITY SCHOOL



School Board

President: Mr. Paul Tighe
Vice President: Mr. Byron Hall
Secretary: Dr. Kristina Nelsen, PhD
Treasurer: Mr. Tyler Kirkholm
Member: Ms. Samantha Johnson
Member: Mr. Ryan Harris

Administration

Superintendent: Joey Lefdal
PK–5 Principal: Abbie Uhl
6–12 Principal: Jake Brand

Teachers

PK–12 Teachers Properly
Endorsed: 100%
Total FTE: 34

Valuation and Levies (2025)

Total Assessed Valuation:
\$621,932,974
General Fund Levy: 0.51
Special Building Fund Levy:
0.06
Total Levy: 0.57

Student Participation & Enrollment

District Enrollment: 457
Daily Attendance Rate: 93%
Special Education: 11%
Free/Reduced Lunch: 47%
HAL Program Participation: 15%
EL Population: <10 students
Annual SPED Compliance: 100%
Strong participation in athletics, arts,
and clubs

Student Demographics

76% Caucasian
15% Native American
3% Hispanic
1% Asian
1% African American
4% Other

District Performance – NSCAS & ACT

ELA: 57%
Math: 56%
Science: 89%
ACT (Grade 11)
ELA: 57%
Math: 43%
Science: 57%

AQuESTT 2025 Detailed Ratings

District Final Classification: GOOD
Status Score: 51% proficient
Participation: 98.95%
Graduation Rate (4-year): 95.45%
Graduation Rate (7-year): 100%
Chronic Absenteeism: Exceeded
improvement target
Student Discipline: 99% with no
suspension/expulsion

Program & Financial Information

State Aid: \$1.86M
Other State Receipts: \$1.08M
Total Expenditures: \$6.51M
Per Pupil Expenditure: \$18,621

Priority Focus Areas for 2025–2026

Improve ELA & Math Proficiency
Targeted Support for Subgroups
(TSI/ATSI)
Attendance & Engagement (“Every
Knight, Every Minute, Every Day”)
Strengthen High School Course Rigor
Maintain Science Strengths & Vertical
Alignment



HOMER *Community School*

HOMER COMMUNITY SCHOOLS Annual Rule 10 Report • 2025–2026

School Board

President: Mr. Paul Tighe
Vice President: Mr. Byron Hall
Secretary: Dr. Kristina Nelsen, PhD
Treasurer: Mr. Tyler Kirkholm
Member: Ms. Samantha Johnson
Member: Mr. Ryan Harris

Administration

Superintendent: Joey Lefdal
7–12 Principal: Jake Brand
PK–6 Principal: Abbie Uhl

Teachers

PK–12 Teachers Properly Endorsed: 100%
Total FTE: 34

Valuation and Levies (2025)

Total Assessed Valuation: \$621,932,974
General Fund Levy: 0.51
Special Building Fund Levy: 0.06
Total Levy: 0.57

Student Participation & Enrollment

District Enrollment: 457 students
Daily Attendance Rate: 93%
Special Education: 11%
Free/Reduced Lunch: 47%
Gifted Program Participation: 15%
EL Population: <10 students (suppressed)
Annual SPED Compliance: 100%
Activities Participation: Strong participation in athletics, arts, and clubs

Student Demographics

76% Caucasian
15% Native American
3% Hispanic
1% Asian
1% African American
4% Other

District Performance – NSCAS & ACT

NSCAS 2023–24:

ELA: 57%

Math: 56%

Science: 89%

ACT (Grade 11):

ELA: 57%

Math: 43%

Science: 57%

AQuESTT 2025 Detailed Ratings

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Participation: 98.95%

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Graduation Rate (7-year): 100%

Chronic Absenteeism: Exceeded improvement target

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Program & Financial Information

State Aid: \$1.86M

Other State Receipts: \$1.08M

Total Expenditures: \$6.51M

Per Pupil Expenditure: \$18,621

District Overview

Homer Community Schools is a PK–12 district serving 457 students on a unified campus. The district is accredited through the Nebraska Frameworks system and focuses on continuous school improvement aligned with Nebraska Standards and AQuESTT.

Priority Focus Areas for 2025–2026

1. Improve ELA & Math Proficiency
2. Targeted Support for Subgroups (TSI/ATSI)
3. Attendance & Engagement ("Every Knight, Every Minute, Every Day")
4. Strengthen High School Course Rigor
5. Maintain Science Strengths & Vertical Alignment

District Snapshot

Student Membership



Student Membership
450

State 330,136 Peers 459



Teachers
37

State 23,951 Peers 39

Program Participation



English Learners
2%

State 10% Peers 5%



Free/Reduced Lunch
46%

State 50% Peers 34%



Gifted
13%

State 13% Peers 11%



Special Education
12%

State 17% Peers 15%

Metrics



Attendance Rate
94%

State 93% Peers 95%



Dropout Rate

State 1% Peers *



Graduation Rate
96%

State 88% Peers 97%



College-Going Rate
76%

State 76% Peers 84%

Financial



State Aid
State Aid Data Not Available

State Peers



Per Pupil Expenditures
Per Pupil Expenditure Data Not Available

State Peers



Other State Receipts
Other State Receipts Data Not Available

State Peers



Expenditures
Financial Expenditure Data Not Available

State Peers

Performance



NSCAS English Language Arts

50%

State 59% Peers 68%



NSCAS Mathematics

55%

State 58% Peers 72%



NSCAS Science

77%

State 80% Peers 88%



ACT (11th Grade)

46%	32%	46%
ELA	Math	Science

State ELA
43%

State Math
41%

State Science
48%

Peers ELA
*

Peers Math
*

Peers Science
*

AQuESTT

Beginning Status

GOOD

NSCAS English Language Arts &
Mathematics Proficiency

SUCCESS, ACCESS, AND SUPPORT



Positive Partnerships, Relationships, and Success

Students Without Out of School Suspension or Expulsion **99%**

TEACHING, LEARNING, AND SERVING



Postsecondary, Career, and Civic Ready

In Development!



Transitions

Four Year Graduation Rate **95%**

Extended Graduation **100%**

AQuESTT uses 2023-2024 graduation rates



Student Achievement & Growth

Individual Score Growth **49%**

Non-Proficiency Reduction **No**

Science Proficiency Status **67%**



Educational Opportunities and Access

Chronic Absenteeism Reduction Score **5%**

Progress Towards EL Proficiency **17%**



Educator Effectiveness

In Development!

Final AQuESTT Classification

EXCELLENT	GREAT	GOOD	NEEDS SUPPORT TO IMPROVE
-----------	-------	-------------	--------------------------

Homer Community Schools



Homer Community Schools
212 S 3Rd



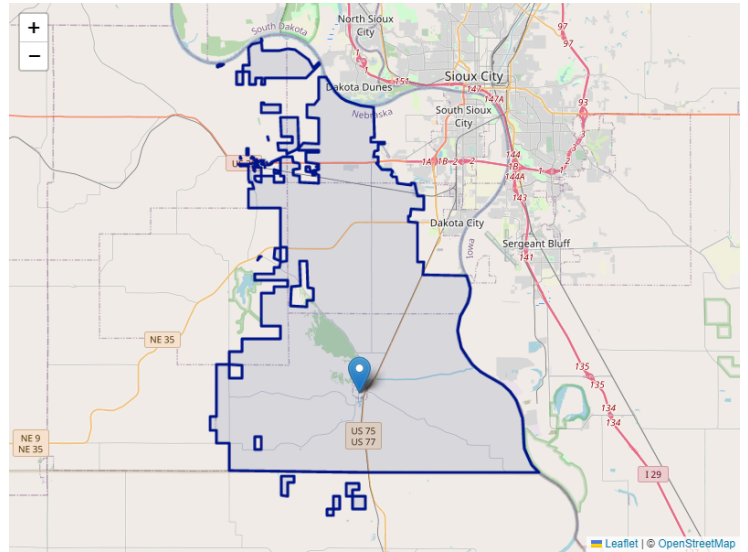
(402)698-2377



(402)698-2379



22-0031-000



Schools in District	2
State Board District	6
Educational Service Unit	1
Legislative District	17

District Description

The Homer Community School District is a PK-12 district located on a sprawling campus 15 miles south of Sioux City, IA. Approximately 445 students are educated by skilled and dedicated faculty members and support staff. The school district is Cognia accredited and school improvement efforts focus on maximizing student learning. In addition to experiencing an excellent curriculum aligned to state standards, students enjoy access to numerous activities to prepare them for a successful future.

This description was provided by the district

6th Grade Student Survey — Executive Summary

Overall School Experience (6th Grade)

- Students rated feeling safe and comfortable at a 3.6 / 5
- Students rated belonging in their classes at a 3.73 / 5
- Most students report that teachers care and want them to do well — 4.27 / 5
- Students generally understand what they are supposed to learn — 3.87 / 5
- Expectations for earning good grades are clear — 4.07 / 5
- The number of room changes in 6th grade is viewed as appropriate — 4.47 / 5
- Students feel classes are mostly inclusive and fair — 3.47 / 5
- Students feel ready for the next school year — 4.20 / 5

6th graders feel well-supported by teachers, confident about learning expectations, and ready for the next year. The strongest concerns appear around belonging and fairness — indicating peer dynamics and social inclusion are meaningful areas for continued monitoring.

Student Strengths (What's Going Well)

- Teachers are consistently viewed as caring and supportive
- Students feel ready for transitions and next-year expectations
- Class schedules and room changes are well-paced and manageable
- Academic clarity is generally strong — students know what to learn and how to succeed

Areas to Monitor / Support

- Belonging and inclusion (3.47–3.73 range)
 - Some students report feeling left out
 - A few comments indicate peer relationships can impact belonging
- Fairness in classrooms could be strengthened through:
 - Consistent expectations
 - Collaborative routines and group norms
 - Student-centered discussions on inclusion

Representative Student Comments

(not quoting individual names or identifiers)

Students said they feel included when:

- Teachers listen
- Fellow students are respectful and supportive
- Adults build relationships and check in
- Classroom routines feel safe and predictable

Students expressed concerns about:

- Peers leaving them out
- Wanting more attention to social fairness

- Not always feeling like they "fit in"
-

Possible Strategic Actions

1. Peer relationship building routines (circle talks, cooperative work, advisory)
 2. Inclusion and fairness norms in classrooms
 3. Teacher consistency in feedback and routines
 4. Student voice and listening forums (quick 5-minute monthly surveys)
 5. Transition supports for new or quiet students
-

6th Grade Student Experience Snapshot

- Safety & Comfort: 3.6 / 5
- Belonging: 3.73 / 5
- Teachers Care: 4.27 / 5
- Clarity of Learning: 3.87 / 5
- Clarity for Grades: 4.07 / 5
- Room Schedule: 4.47 / 5
- Fairness & Inclusion: 3.47 / 5
- Next-Year Readiness: 4.20 / 5

Strengths

- Strong teacher relationships

- Academic clarity and expectations
- Transition readiness
- Effective classroom scheduling

Growth Opportunities

- Social belonging & fairness
- Peer norms, routines, advisories

6th Grade Parent/Guardian Survey — Executive Summary

Overall Parent Confidence

Parents feel very positive about the 6th grade experience. Key ratings:

- Child feels safe and supported – 4.08 / 5
- Child feels belonging with classmates and teachers – 4.04 / 5
- Parents understand academic expectations – 3.96 / 5
- Amount of movement between teachers feels age-appropriate – 4.12 / 5
- 6th grade classrooms feel inclusive – 4.08 / 5

Parents generally feel that the school environment is safe, supportive, and academically structured, and that students are getting the right balance of movement, engagement, and routines.

Communication & Transitions

Ratings were slightly lower when it comes to communication and transition preparedness:

- Communication clarity – 3.69 / 5
- 5th to 6th grade transition support – 3.27 / 5

Parents shared that:

- They want proactive communication before 6th grade begins
- They value face-to-face meetings and transition events

- They appreciate clear expectations and home–school partnership

Most requested additions:

- A back-to-school orientation
- A parent–student meeting prior to transitioning
- A preview of 6th grade expectations and routines

Instructional Model Preferences

Parents were asked how important different 6th grade teacher structures are:

- Two- to three-teacher core model (team model) – 3.85 / 5
- Single main teacher (self-contained) – 2.46 / 5
- Multiple different teachers (full departmentalized) – 2.85 / 5

Interpretation: Families generally prefer a small team model rather than:

- A single main teacher, or
- A fully departmentalized middle-school structure

The two-to-three teacher model balances:

- Academic rigor
- Relationship building
- Movement and transition maturity
- Student support and belonging

This aligns with most feedback on structure.

Representative Parent Comments

Parents said they value:

- Communication that is clear, timely, and proactive
- Teachers who are available and responsive
- Face-to-face interactions — not just email
- Students feeling safe, respected, and welcomed
- A preview of middle-school routines before 6th grade begins

Parents also mentioned:

- Some students struggled with belonging early on
- Some families did not fully understand expectations until after school began
- More one-on-one teacher support could help certain students socially or academically

Strengths (What Parents Appreciate Most)

- Positive student–teacher relationships
 - Classroom inclusiveness and fairness
 - Scheduling and transitions that feel age-appropriate
 - Students feeling safe, supported, and ready to learn
 - 6th grade preparing students well for the next level
-

Opportunities for Improvement

- Provide transition events between 5th and 6th grade
 - Increase face-to-face opportunities with teachers
 - Offer early summer communication about expectations, routines, and structure
 - Strengthen family clarity on academic expectations and grading
-

Summary

6th Grade Parent Snapshot

- Safety & Support: 4.08
- Belonging: 4.04
- Academic Expectations Clear: 3.96
- Movement / Scheduling Appropriate: 4.12
- Inclusive Classrooms: 4.08
- Communication & Transition Support: 3.27 – 3.69
- Preferred Structure: Small Team Model (Two–Three teachers)

Parent Priorities

- Orientation or transition event
- Increased clarity up front
- In-person conversations when concerns arise
- Continued focus on belonging and peer support

6th Grade Staff Survey — Executive Summary

Overall Model Effectiveness

Staff feel that the current placement and instructional structure for 6th grade is mostly effective academically and developmentally, with several strengths and priority challenges:

- Supports student learning & development – 3.8 / 5
- Inclusive learning environment – 3.8 / 5
- Academic achievement support (core content) – 3.6 / 5
- Instructional consistency (Tier 1 expectations) – 3.4 / 5

Interpretation: Staff see strong potential in the current model when aligned and well-executed. The structure appears academically sound, age-appropriate, and inclusive.

Areas of Concern

Several indicators suggest structural improvements are needed, particularly around relationships, collaboration, and transitions:

- Student–teacher relationships – 3.0 / 5
- Transition between 5th and 6th grade – 2.6 / 5
- Social-emotional and behavioral support – 2.6 / 5
- Family communication and involvement – 2.8 / 5
- Collaboration time for teachers – 2.0 / 5 (lowest)

Interpretation:

The biggest challenge for staff is collaboration — teachers do not have enough structured time

to coordinate Tier 1 plans, transitions, routines, and cross-content alignment for 6th grade. This directly impacts:

- Consistent expectations
- Behavior systems
- Belonging
- Communication with families
- Academic alignment across sections

When collaboration time improves, relationships, consistency, and student experience naturally improve.

Staff Themes

(paraphrased)

Staff feel additional supports would significantly strengthen the model:

- More teacher staffing or reduced course loads for grades 6–7
 - Clearly defined collaboration windows
 - Student grouping decisions that allow belonging and routine stability
 - Keeping 6th grade separate from high school students or environments
 - Dedicated transition practices between 5th and 6th grade
 - Greater coordination of content, MTSS, behavior, and SEL routines across teachers
-

What's Working Well (Strengths)

- Effective academic structure
 - Inclusive learning environment
 - Predictable scheduling and age-appropriate departmental flow
 - When clear routines are in place, learning expectations are strong
 - 6th grade helps develop academic readiness for secondary learning
-

Key Opportunities

The data points toward four focused improvement areas:

1. **Collaboration time must increase**

- Grade-level PLC meetings (weekly or biweekly)
- MTSS consistency for academic and behavior routines
- Shared communication norms to families

2. **Transition gaps should be strengthened**

- Systematize transition activities between 5th and 6th grade
- Preview routines, expectations, and SEL structures
- Student orientation and parent night before school begins

3. **Social-emotional support needs development**

- Shared behavioral expectations
- Advisory, homeroom, or relationship-building blocks
- Trauma-informed classroom consistency

4. **Family communication structures**

- Unified messaging to families
 - More proactive communication before or during transitions
-

Overview

Staff genuinely support the model, but they are signaling that without dedicated collaboration time, the effectiveness of Tier 1 instruction, belonging, SEL, and transitions cannot be maximized. This is not a structural indictment — it's a capacity and logistics opportunity.

The model is directionally correct — it simply needs coordinated time and intentional transition systems.

Suggested **PRIORITY ACTIONS** for Leadership (Low-Intensity, High-Impact)

1. Weekly or biweekly PLC time

- Grade 6 only or 6–7 combined
- Shared Tier 1 goals, rubrics, expectations, communication calendars

2. Transition framework

- End-of-year 5th grade orientation
- Beginning-of-year 6th grade expectation night
- Peer mentoring or onboarding rituals

3. Advisory / Homeroom

- 10–20 minute SEL / belonging time

- Teacher looping or relationship consistency

4. **Unified communication**

- One weekly or biweekly grade-level digest for families
- Classroom-to-classroom consistency in expectations

Policies that need to be updated 12/10/25

School Board (200's)

202.02 This policy explains that board members must avoid situations where their personal or family financial interests could influence school decisions. If a conflict exists, the board member must disclose it, follow state disclosure rules, not vote on the issue (except in rare quorum situations), and avoid supervising or benefiting a family member. The superintendent keeps public records of any contracts involving board member interests. The policy also prohibits using one's board position for personal gain or political activity.

203.05 The new policy keeps all the same duties for the treasurer, handling district funds, keeping accurate records, managing investments, filing reports, and working with the board secretary. The main update is that it adds two options for the required bond: the treasurer may either provide a bond or show proof of equivalent insurance coverage. It also clarifies that the treasurer must do this within 10 days of being elected. Everything else remains essentially the same.

204.06 The updated policy clarifies that the Board may enter a closed (executive) session only during an open meeting, following a public motion that states the exact reason for closing the meeting. The board may discuss only the stated topic, and no official action can be taken until they return to open session. The policy also adds that individuals discussed in a personnel closed session must be notified beforehand and may choose to have the discussion in public. Any board member may challenge a closed session that goes beyond its stated purpose

204.09 The new policy states that school board meetings will generally follow Robert's Rules of Order (latest edition), but with modifications made by the board. The purpose is to ensure meetings are organized, consistent, efficient, and clear, allowing board members to receive necessary information, discuss issues properly, and maintain transparent records for staff and the public. The rules are meant to guide productive meetings, not to overturn decisions based on technicalities.

205.02 Permission to waive the multi-reading requirement with a full majority vote

205.03 Requires periodic review (not annual), Allows single-meeting approval only when changes are legally required or minor, Includes legal references, Does not allow blanket waiver of second reading

206.01 The old version only includes an orientation led by the superintendent and focuses on giving new board members key documents and answering questions. The new version adds a second required session led by experienced board members, which covers ethics, conflicts of interest, the superintendent evaluation process, board calendar, district goals, and training opportunities. In short: the old version has one orientation session; the new version has two sessions and includes more training topics.

206.02 The old version only states that the board will belong to NASB and any other beneficial organizations. The new version keeps that same requirement but adds a transparency rule: the district must publicly post on its website (1) the annual membership dues it pays to associations like NASB, and (2) any fees paid to lobbyists or lobbying firms. The main difference is the new version adds mandatory public disclosure.

Administration (300's)

301.02 The new version keeps the same basic definition of the management team but adds much more detail. It creates a process for the management team to meet with the board, clarifies that the team is not part of negotiations, and outlines steps for resolving problems, including using a small committee or outside consultants if needed. In short, the new policy expands the role and procedures of the management team beyond what the old version included.

Personnel (400's)

402.06 The new version keeps all the rules from the old policy about maintaining personnel files, confidentiality, employee access, and board member access. However, it adds a major new section explaining how old employee records, especially background checks and other "consumer report" information, must be securely destroyed. This includes shredding, burning, erasing electronic data, or using certified destruction services. In short, the new policy is the same as the old one but adds detailed requirements for safe disposal of sensitive records.

402.16 The new version is essentially the same policy as the old one, with the same rules and the same three ESSA exceptions. The only real difference is that the new version adds a legal reference to ESSA and formalizes the policy with an approval date. In simple terms: the content is unchanged, the new version just adds legal citations and formatting.

402.18 (Missing) This policy allows school employees to use district facilities and equipment as long as the superintendent approves and the use is not for personal or business profit. Any use must be minimal, not disrupt school operations, and not create extra cost for the district. School vehicles cannot be used for personal purposes unless specifically allowed in an employee's contract. If an employee's use of district resources must be reported as taxable compensation, the superintendent will notify business staff.

409.04 (Missing) This policy states that if a certificated employee creates materials using school time, school resources, or as part of their job duties, those materials, and any money earned from them, belong to the school district. Employees must get written permission from the superintendent before creating or publishing such materials.

409.05 This policy allows certificated employees to tutor students, but only in special cases and with superintendent approval. Teachers generally cannot tutor their own current students, and any paid tutoring cannot happen at school or during school hours unless specifically approved.

410.04 Matches our Negotiated Agreement

411.05 (Missing) This policy allows the superintendent to approve and place student teachers in the district. It outlines how they are assigned, supervised, and held to the same rules as regular staff. Student teachers may also substitute in emergencies.

412.03 (Missing) This policy allows the school board to issue written contracts for support staff, outlines what must be included in those contracts (terms of employment, job responsibilities), and gives the superintendent responsibility for preparing and presenting them for board approval.

413.05 The new version is mostly the same as the old policy, but it removes the requirement to use a third-party administrator. Instead, it allows employees to purchase tax-sheltered annuities from any company or Nebraska-licensed salesperson they choose. The rest of the process, requesting the deduction in writing, stays the same.

414.01 The new version is the same as the old policy but removes the specific “14 days” requirement and leaves a blank for the district to fill in. It also adds a line stating that the resignation notice must include the employee’s final working date. No other rules changed.

414.02 The new version keeps the same basic rules but adds two clarifications: the retirement notice must be submitted by the contract return deadline, and once the board approves the retirement, that decision is final and officially ends the employee’s contract on the retirement date. All other parts of the policy remain the same.

414.04 The new version is shorter and simpler. It states that support staff are “at-will” employees and may be dismissed by the superintendent at any time for any reason. It removes the detailed list of dismissal reasons and the language about benefits ending on the dismissal date. In short, the new policy replaces specifics with a broad at-will employment statement.

415.01 This policy sets the rules for support staff vacation, holidays, and personal leave. The board decides how much leave employees receive each year, and the superintendent recommends the amounts and approves requests. Twelve-month staff receive nine paid holidays, and vacation can be taken anytime it does not disrupt school operations. Ten-month staff may use up to nine personal leave days, but requests can be denied before or after holidays or when staffing is needed. Vacation can be saved up to 1.5 times the annual amount, and once the maximum is reached, employees are paid out at 75% of beginning substitute pay for excess days each September.

415.03 The new policy is much shorter and more concise than the old one. It keeps all the required parts of the Family and Medical Leave Act, 12 weeks of unpaid leave, 26 weeks of military caregiver leave, eligibility rules, qualifying reasons, and the rolling 12-month period. Unlike the old version, it removes all the long federal explanations and instead focuses on the district’s responsibilities, the employee’s eligibility, and the requirement to follow FMLA administrative rules. In short: the new version keeps the same legal rights but simplifies the policy and removes unnecessary detail.

415.04 The old policy is a bereavement leave policy that explains how many days support staff may take when a family member or close relative dies. The new policy you shared is not a bereavement policy at all, it is a vacation leave policy for 12-month support staff. It outlines how vacation days are earned, how they accrue, the cap on accumulated vacation, and how vacation is paid out at termination. In short: the old policy covers bereavement leave, while the new policy covers vacation leave, they address completely different topics.

415.07 The new version keeps all the same core military leave rights but adds more detail. It updates the maximum unpaid military training/service leave from four years to five years, and it adds clear rules about how and when employees must return to work after service. It also includes federal USERRA requirements and legal references. In short, the new policy is more complete and legally aligned, but the basic benefits remain the same.

Students (500’s)

501.01 (Missing) This policy commits the district to making sure all students receive high-quality instruction and support, regardless of background or ability. It requires the district to monitor data, address achievement gaps, ensure fair access to effective teachers, provide extra help to students who need it, and promote safe, inclusive learning environments. The goal is to ensure equity and success for every student.502.01

502.05 The new version keeps the same rules for enrolling resident and nonresident students but adds one important change: students who were expelled from their previous school cannot enroll unless the board votes to accept them. The board may also require them to attend an alternative program until their expulsion terms are completed. Everything else in the policy stays the same.

502.09 This policy explains how students can attend a different school or program in the district outside their assigned attendance area. Placement is allowed on a space-available, first-come basis, and the district is not required to change buildings, add programs, or waive eligibility rules. Students must reapply at each school level, and transfers may be revoked if buildings become overcrowded. Parents are usually responsible for transportation. Special education requests must follow state and federal laws and be supported by the student's IEP.

503.04 This policy explains how the district and county attorney work together to address chronic absenteeism. It requires the school to investigate attendance issues, meet with families to create a plan, provide support services, and document all efforts before referring a student to the county attorney. The district must also report attendance-related discipline and referrals to the Nebraska Department of Education. The goal is to identify and remove barriers to attendance before taking legal action.

504.01 (New) This policy explains how students should make complaints. They must start with their teacher or sponsor and follow the chain of command—teacher, then principal, then superintendent. Only complaints about policies or programs can be appealed to the board. Complaints about discipline or staff actions will be reviewed by legal counsel to be sure procedures were followed.

504.05 (Missing) This policy sets the rules for students who drive to school. Students must park in the designated area, leave their vehicles parked during the day unless they have the principal's permission, and follow safety rules such as no parking in bus zones or on sidewalks and obeying the 10 mph speed limit. The school may also require students to register their vehicles.

504.22 (Missing) This policy explains how students may use social networking tools at school. Social networks can only be used for educational purposes, with teacher supervision, and only on sites allowed by the district. Students must protect their personal information, be careful about what they post, and follow all school behavior and technology rules. Photos of other students cannot be posted. Teachers and students are discouraged from "friending" each other online.

505.07 (Missing) This policy explains when staff may use physical restraint, mechanical restraint, seclusion, isolation, or time-out with students. These methods can only be used to keep students or others safe, never as punishment. Staff must be trained (except in emergencies), must monitor the student at all times, and must follow safety rules. Every incident must be reported to administration and parents, and a written report must be sent home. The goal is to use these interventions only when absolutely necessary and always in the safest way possible.

508.02 The new policy adds detailed procedures for students who self-manage diabetes or asthma/anaphylaxis, including required medical plans, parent agreements, and backup medication rules. For all other medications, it keeps the same requirements as the old policy, written permission, original labeled containers, trained staff administering medication, and

documentation. It also keeps rules for securing medications and creating emergency protocols. Overall, the new policy expands self-management options while keeping the core medication procedures the same.

508.05 The old policy listed detailed requirements for fire and tornado drills, including the exact number of drills, staff responsibilities, evacuation procedures, and written emergency plans for each building. The new policy removes those specifics and instead references the district's Annual Emergency Safety Plan and related safety policies. It still requires regular emergency drills but leaves the exact procedures and requirements to the broader district safety plan rather than listing them in the policy itself.

508.13 The old policy was brief and listed general wellness goals for nutrition, physical activity, and meal guidelines. The new policy is much more detailed and comprehensive. It creates a district-wide Wellness Committee, requires implementation plans, recordkeeping, annual notifications, and triennial reviews. It includes extensive requirements for school meals, competitive foods, marketing, celebrations, physical activity, recess, classroom movement breaks, staff wellness, community partnerships, and professional learning. In short: the new policy expands the old one into a full, federally aligned wellness plan with specific procedures, roles, and monitoring requirements.

508.16 This was a head lice policy but is now a policy that ensures that students returning to school after pediatric cancer treatment receive the support they need. The district must create a "return to learn" plan that provides any necessary accommodations, modifications, or monitoring, and may use a 504 plan when appropriate.

509.01 The new policy still allows class or student groups to give gifts to the school but now requires superintendent approval for all class gifts. It also raises the limit on appreciation gifts to staff from \$10 to \$100. Everything else stays the same.

Instruction (600's)

602.01 The new version keeps almost all of the same rules, minimum instructional hours, special education calendar flexibility, excused days for seniors, and superintendent responsibility. The only real difference is that the new policy removes the requirement for 180 school days and focuses only on the state-required instructional hours. It also adds legal references at the end.

603.04 The new version keeps the same basic expectations, reviewing test data, monitoring curriculum effectiveness, and providing reports to the board. The main change is that it removes the option for the superintendent to form an advisory committee and instead requires a report to the board whenever a new program or major change is proposed. Everything else remains essentially the same.

604.13 (Missing) Promoting Student Resilience-This policy requires the district to help students build resilience by creating positive classroom experiences, strengthening relationships with adults, teaching problem-solving and persistence, and supporting academic growth. It also encourages strong parent communication and long-term student-teacher connections. The district will monitor data like attendance and grades to measure success.

606.09 (Missing) Textbook Loans to Children in Private Schools- This policy explains how the district handles *textbook loans* for resident students who attend private schools. Each year the

district creates an approved textbook list, accepts parent requests by January 15, and distributes books based on state-allocated funds, prioritizing elementary grades if requests exceed funding. Parents must sign for the books, return them in good condition after the school year, and reimburse the district for any lost or damaged materials.

607.01 The new version removes the specific rules about classroom displays and the ban on essential oils. Instead, it focuses only on class size and grouping, stating that the board decides how big classes can be and how students are grouped, with the superintendent making recommendations.

607.06 The new policy limits when teachers are required to collect money from students. Each grade band (K–6, 7–9, and 10–12) has a specific, short list of allowed items—such as insurance, field trip lunches, PE uniforms, rentals, parking permits, or replacement costs for lost/damaged materials. Teachers may still handle funds **only** when they are sponsoring school-wide or grade-level events and must follow the district’s student fee policy.

607.09 (Missing) This policy explains when service animals and therapy dogs are allowed in school. Service animals (trained dogs) can accompany individuals with disabilities anywhere students or the public are allowed, as long as they are under control and housebroken. Schools may only ask what tasks the dog is trained to perform. The district can remove a service animal if it is unsafe, not controlled, or not housebroken.

Therapy dogs, used for emotional support, may be allowed only with administrative approval and must meet health, behavior, and certification requirements.

608.02 This policy outlines the district’s health services for students, including screenings, immunization monitoring, and support for chronic or acute health needs. It requires licensed medical staff, coordination with health education, and annual reporting to the board. The new version is nearly the same as the old, with only small wording updates—such as changing “health problems” to “health assessment and screening”—but the overall responsibilities and services remain unchanged.

610.01 This policy states that the district must maintain a strong testing program and protect students’ privacy. Any survey or assessment funded by the U.S. Department of Education cannot ask sensitive personal questions without written parent consent. These include topics like political beliefs, mental health, family relationships, sexual attitudes, or illegal behavior. The superintendent and principal must enforce this policy, and the board approves the district’s testing program.

610.02 This policy explains how state and classroom assessments must be administered. Teachers must follow the district’s assessment plan, teach the content before testing, keep test materials secure, and use the results to improve instruction. It outlines clear rules to protect test integrity, no “teaching to the test,” no sharing test items, and no helping students during assessments. Staff must follow proper procedures, maintain a fair testing environment, and report any testing violations.

612.06 The new version keeps the same requirements for smooth transitions from Part C (early intervention) to Part B (preschool special education). The only real change is that it updates the reference documents: instead of using the old NDE “Supporting Document” link, it now uses Rule 51 and the updated NDE Policies and Procedures Guidance Documents. The overall expectations and transition process remain the same.

Business Operations (700's)

716.00 (Missing) This policy explains how the district must handle federal education funds under ESSA. It covers key requirements such as using Title I funds only to supplement, not replace, local funds; keeping spending levels consistent (maintenance of effort); ensuring resources are equitably allocated; following proper purchasing and record-keeping rules; labeling and tracking federally funded equipment; coordinating services; and notifying parents about teacher qualifications and assessment policies. It also authorizes the superintendent to sign ESSA grant applications and ensures the district stays in full federal compliance.

Support Services (800's)

801.01R1(Missing) Foster Care Transportation Plan-This policy explains how the district will arrange and fund transportation for students in foster care who need to attend their school of origin. The district must work with local social services to quickly set up transportation and decide who pays the costs, either the agency, the district, or both. The district must also designate a Foster Care Point of Contact and post that information publicly.

801.05 The new policy keeps the same basic requirements for bus drivers but adds more detail. It now requires the district to keep a copy of each driver's driving record and obtain criminal background checks for non-certificated applicants. It also clarifies that substitute drivers must meet the same qualifications and must be approved by administration. Additionally, it requires drivers to report any incidents covered under the district's Safe Pupil Transportation Plan. The overall rules are stronger and more specific than the old version.

803.01 The new policy removes the long explanation of copyright law and the detailed "fair use" criteria. Instead, it simply states that staff must follow the district's main copyright policy (606.08) and its guidelines. The rule is the same, employees must not violate copyright, but the new version is much shorter and directs staff to the primary copyright policy for specifics.

804.03 (Missing) This policy explains how staff must store, manage, and keep electronic messages, including e-mails, faxes, and other digital communications. Messages must be kept or deleted based on their content: routine messages can be deleted, important student or district records must be saved for the required time, and some records must be kept permanently. Staff are responsible for managing their own e-mails, and all records must be preserved if there is a litigation hold.

Building and Sites (900's)

902.05 (Missing) This policy outlines how the district may use a Construction Manager at Risk (CMAR) for school building projects. If the board chooses this construction method, it must follow strict state procedures, including: publishing requests for letters of interest, prequalifying construction managers, sending detailed requests for proposals, evaluating bids through a selection committee, and negotiating contracts. The construction manager helps during design, oversees construction, and guarantees the project will be completed at an agreed-upon price. The district must document each step and file final contracts with the Nebraska Department of Education.

905.10 (Missing) The asbestos policy explains how the district follows all federal AHERA requirements for identifying, managing, and monitoring asbestos in school buildings. A trained

“designated person” oversees all asbestos-related procedures, ensures proper safety practices, maintains records, and communicates required notifications to staff, parents, and the public. The district conducts regular inspections, maintains materials safely, uses certified personnel for any removal or repair, and has emergency procedures to protect building occupants.

Community/Educational Agency Relations (1000’s)

1003.00 The new policy keeps the same process for the public to request and view district records but updates a few details: office hours changed to 9:00–4:00, written requests are now required for copies, and Nebraska residents and nonresidents are charged differently based on state law. It also allows the district to request a deposit if the cost is over \$50 or requires more than eight hours of work. All other procedures, confidential records rules, timelines, and written explanations for delays, remain the same.

1005.07 The new policy keeps all the original rules for checking in at the office, getting principal approval for classroom visits, behaving respectfully, and restricting visits from non-custodial parents. The main update adds a new section allowing the district to issue no-trespass orders when someone is unsafe, disruptive, refuses to follow check-in procedures, or has no legitimate reason to be on school property. It also explains that administrators can involve law enforcement if needed.

1005.11 (Missing) This policy allows community members to volunteer in schools but requires principals to approve all volunteers and ensures student safety comes first. Volunteers may be subject to background checks before working with students and must follow all district rules. Staff supervise volunteers at all times, and the superintendent oversees the policy.

1005.12 The new policy keeps the same goal, partnering with parents to support student success, but organizes it more clearly. It outlines how parents will help develop the policy, how the district will communicate about Title I, how schools will train and support families, and how parents can participate in decisions about their child’s learning. It also requires an annual evaluation, coordination with early childhood and community programs, and providing information in languages and formats all families can understand.

1005.50 This policy requires that an adult sponsor must be present at all school-sponsored activities to ensure student supervision and safety.

1007.00 This policy encourages the district to work with local colleges and universities. The superintendent keeps the board updated on partnership opportunities, and staff are encouraged to use university faculty as resources to support teaching and learning.

Coet Approved

BOARD MEMBER CONFLICT OF INTEREST

It shall be the responsibility of each board member to be aware of an actual or potential conflict of interest. It shall also be the responsibility of each board member to take the action necessary to eliminate such a conflict of interest. Should a conflict of interest arise, a board member should not participate in any action relating to the issue from which the conflict arose.

No voting board member may have an interest in any contract to which the district, or anyone for its benefit, is party. The prohibition applies when the board member or the board member's immediate family is a partner, director, officer, or is a stockholder of closed corporation stock worth one thousand dollars or more at fair market value or which represents more than a five per cent equity interest, or is a stockholder of publicly traded stock worth ten thousand dollars or more at fair market value or which represents more than ten percent equity interest. An individual who occupies a confidential professional relationship protected by law is exempt from this policy. This policy does not apply to publicly traded stock under a trading account.

The above prohibition does not apply if the voting board member:

1. Supplies a written statement describing the matter up for decision and the nature of the conflict to the Nebraska Accountability and Disclosure Commission and to the board secretary. The secretary shall enter the statement onto the public records of the district.
2. Takes such action as the Commission advises to remove himself or herself from influence over the decision.
3. Does not vote on the matter of granting the contract, except if the number of members of the board declaring an interest in the contract would prevent the board, with all members present, from securing a quorum on the issue, then all members may vote on the matter and this action will be reported to the commission; and
4. Does not act for the district to inspect, supervise or determine the performance of contracts under which he or she has an interest.

A Board member who is an employee involved in a contract with the district and who has no ownership interest or will receive no direct fee or commission shall not be deemed to have an interest within the meaning of this policy. The receiving of deposits, cashing of checks and buying and selling of warrants and bonds of indebtedness of any school district by a financial institution will not be considered an interest in the contract under this policy.

If a board member's immediate family member is an employee of the school district, the member may vote on all issues of the contract which are generally applicable to all employees or all employees within a classification and do not single out his or her family member for special action.

Any contract entered into with an interested board member shall be subject to applicable competitive bidding requirements and shall be fair and reasonable to the school district.

A voting board member or district employee may employ, recommend the employment of, or supervise the employment of an immediate family member if he or she does not abuse his or her official position and makes a full disclosure of the relationship to the board and written disclosure of the relationship to the board secretary. No board member or administrator shall employ an immediate family member without first having made a reasonable solicitation and consideration of applications for such employment. The family member must be qualified for, able to perform, and required to perform the duties of the position. The family member must not be paid an unreasonably high salary. No existing employee may be terminated for the purpose of making a position available to such a family member.

Any newly elected or appointed board member or administrator shall make a full disclosure of any immediate family member employed in a position subject to this policy as soon as reasonably possible after the date taking office.

No board member or district employee shall use their position or any confidential information received through their position to obtain financial gain, other than compensation provided by law, for himself or herself, an immediate family member, or a business with which the individual is associated. No board member shall use or authorize the use of personnel, property, resources or funds under his or her official care for the purpose of campaigning for or against the nomination or election of a candidate or the qualification, passage or defeat of a ballot question.

The superintendent shall keep a record for the district for every contract entered into by the district in which a board member has an interest. This information shall be kept for five years from the date of the board member's last day in office and will include the following:

1. Names of contracting parties;
2. The nature of the interest of the board member in question;
3. The date that the contract was approved by the district;
4. The amount of the contract; and
5. Basic terms of the contract.

The record kept by the superintendent shall be available for public inspection during the normal working hours of the superintendent's office.

~~New #~~

An open account established by the district with a business in which a board member has an interest, shall be deemed a contract subject to the provisions of the policy. The superintendent shall maintain a running account of all amounts purchased in open accounts.

Contracts involving one hundred dollars or less in which a board member may have an interest are excluded from the provisions of this policy.

Approved: March 14, 2011 Reviewed: January 13, 2016

Legal Reference: Nebraska Statute 49-1493 to 14,103.7

Cross Reference: 201 Legal Status of the School Board
 202.01 Board Member Code of Ethics
 206.04 Board Member Compensation and Expenses
 402.04 Nepotism

Approve

PRESIDENT

It shall be the responsibility of the board president to lead a well -organized board in an efficient and effective manner. The board shall set the tone of the board meetings and, as the representative of the consensus of the board, speak on behalf of the board to the public.

The president of the board shall be elected by a majority vote at the organizational meeting each year to serve a one year term of office.

The president, in addition to presiding at the board meetings, shall take an active role in board decisions by discussing and voting on each motion before the board in the same manner as other board members. However, before making or seconding a motion, the board president shall turn over control of the meeting to either the vice president or other board member.

The board president has the authority to call special meetings of the board. Prior to board meetings, the board president shall consult with the superintendent on the development of the agenda for the meeting.

The board president, as the chief officer of the school district, shall sign employment contracts and sign other contracts and school district warrants approved by the board and appear on behalf of the school corporation in causes of action involving the school district.

It is the responsibility of the president to appoint all committees whose appointment is not otherwise determined.

Approved: March 14, 2011 Revised: January 13, 2014 Reviewed: January 13, 2016

Legal Reference: Neb. Statute 79-564; 79-566 to 574

Cross Reference: 201.01 Board Powers and Responsibilities

Approve

CLOSED SESSIONS

A closed, or executive, session will take place as part of an open meeting of the board. The item for discussion in the closed session shall be listed as part of the tentative agenda on the public notice. The motion for a closed session, stating the purpose for the closed session, shall be made and seconded during the open meeting, and approved by a majority of the voting members. The minutes shall state the reason for the closed session, the roll call vote to enter closed session, and the time the closed session began and ended.

The board shall restrict its considerations to only those matters set forth in the minutes as the reason for the closed session. Reasons for the board entering into a closed session from an open meeting include, but are not limited to, the following:

1. Strategy sessions with respect to collective bargaining, real estate purchases, or litigation;
2. Discussion regarding the use of security personnel or devices;
3. Investigative proceedings regarding allegations of criminal misconduct;
4. Evaluations of the job performance of a person when necessary to prevent needless injury to the reputation of a person and if that person has not requested a public meeting.

No formal action may be taken until the board has reconvened in open session.

Any board member may challenge the continuation of a closed session if he or she believes the session has exceeded the reason stated in the motion to hold the closed session. A majority vote of the board is required in order to overrule the challenge. The challenge and its disposition shall be recorded in the meeting minutes.

Approved: March 14, 2011 Reviewed: January 13, 2016

Legal Reference: Neb. Statute 84-1410

Cross Reference: 204.05 Open Meetings



RULES OF ORDER

It shall be the responsibility of each board member to follow the rules of order stated in this policy at each meeting, and it shall be the responsibility of the presiding officer to conduct the board meeting within these rules.

The board shall conduct an orderly meeting.

The purpose of modified rules adopted by the board are:

- To establish guidelines by which the business of the governing board can be conducted in a regular and internally consistent manner;
- To organize the meetings so all necessary matters can be brought to the board and decisions of the board can be made in an orderly and reasonable manner;
- To ensure members of the board, concentrating on the substantive issues at hand, have the necessary information to make decisions, and to ensure adequate discussion of decisions to be made; and,
- To ensure meetings and actions of the board are conducted so as to be informative to the staff and the public, and to produce a clear record of actions taken and decisions made.

Approved: March 14, 2011 Revised: January 13, 2014 Reviewed: January 13, 2016

Legal Reference: Neb. Statute 84-1408 to 1414; 79-570, 571

Cross Reference: 204 School Board Meetings; NASB Policy Reference Manual

Approve

NEW BOARD MEMBER ORIENTATION

Each new board member shall be given an orientation program under the direction of the superintendent. This briefing shall include a current copy of the board policy manual, the budget, the latest annual report and such other documents as the superintendent may include to foster an understanding of the operation of the district. The superintendent shall set aside such time as necessary to answer any questions arising from the study of these documents, and shall cooperate fully in assisting the new member to become an informed and active board member.

Approved: March 14, 2011 Reviewed: January 13, 2016

Cross Reference: 201.02 Board Membership-Elections/Appointment

Approved

Homer Community School District

File: 206.02
Page 1 of 1

BOARD ASSOCIATION MEMBERSHIP

Participation in board member associations are beneficial to the board. The board shall maintain an active membership in the Nebraska Association of School Boards and in organizations the board determines will be of benefit to the board and the school district.

Approved: March 14, 2011 Reviewed: January 13, 2016

Legal Reference: Neb. Statute 79-512

Cross Reference: 206.03 Board Member Development Opportunities

Approved

File: 301.02
Page 1 of 1

Homer Community School District

MANAGEMENT TEAM

The board considers all those who have a role in the recruitment or release of employees to be part of the management team. The management team shall be headed by the superintendent. The superintendent shall convene meetings to discuss school district policies, administrative procedures and other business brought to the superintendent's attention.

Reviewed: February 12, 2014

Combined with 402.065

Homer Community School District

SHREDDING CONSUMER REPORTS

It is the policy of Homer Community Schools to take reasonable measures to protect against unauthorized access to consumer information from consumer reports. A consumer report includes criminal background checks performed on applicants or employees by a third party. It does not include criminal checks performed by school staff.

Reasonable measures to protect against unauthorized access to or use of consumer information in connection with its disposal include the following examples. These examples are illustrative only and are not exclusive or exhaustive methods for complying with this directive.

Shredding of papers containing consumer information so that the information cannot practicably be read or reconstructed. Burning or pulverizing such papers are also options where appropriate. Destruction or erasure of electronic media containing consumer information so that the information cannot practicably be read or reconstructed.

After due diligence, entering into and monitoring compliance with a contract with another party engaged in the business of record destruction to dispose of material in a manner consistent with this directive.

This policy does not require that the consumer reports information be disposed of; rather, it specifies the action to be taken whenever such disposal occurs. Questions regarding the disposal of consumer reports information should be directed to the Superintendent or the Superintendent's designee.

Approved: August 18, 2008

Reviewed: December 9, 2013

Legal Reference: FTC Rule on Disposal of Consumer Report Information and Records, 16 CFR Part 682

Approve

PROHIBITION ON AIDING SEXUAL ABUSE

The district prohibits any employee, contractor or agent from assisting a school employee, contractor or agent in obtaining a new job if the individual or district knows or has probable cause to believe that such school employee, contractor or agent engaged in sexual misconduct regarding a minor or a student in violation of the law. This prohibition does not include the routine transmission of administrative and personnel files.

This prohibition does not apply under certain conditions specified by the Every Student Succeeds Act (ESSA) such as:

The matter has been reported to law enforcement authorities and it has been officially closed or the school officials have been notified by the prosecutor or police after an investigation that there is insufficient information to establish probable cause, or;

The individual has been acquitted or otherwise cleared of the alleged misconduct, or;

The case remains open without charges for more than 4 years after the information was reported to a law enforcement agency.

Approved: September 12, 2016

Legal Reference: ESSA section 8038, § 8546

Approved

GIFTS TO EMPLOYEES

Employees may receive a gift on behalf of the school district. Employees shall not, either directly or indirectly, solicit, accept or receive any gift, series of gifts or an honorarium unless the donor does not meet the definition of “restricted donor” stated below or the gift or honorarium does not meet the definition of gift or honorarium stated below.

A “restricted donor” is defined as a person or other entity which:

Is seeking to be, or is a party to, any one or any combination of sales, purchases, leases or contracts to, from or with the school district;

Will be directly and substantially affected financially by the performance or nonperformance of the employee’s official duty in a way that is greater than the effect on the public generally or on a substantial class of persons to which the person belongs as a member of a profession, occupation, industry or region; or

Is a lobbyist or a client of a lobbyist with respect to matters within the school district’s jurisdiction.

A “gift” is the giving of anything of value in return for which something of equal or greater value is not given or received. However, “gift” does not include any of the following:

Contributions to a candidate or a candidate’s committee;

Information material relevant to an employee’s official function, such as books, pamphlets, reports, documents, periodicals or other information that is recorded in a written, audio or visual format;

Anything received from a person related within the fourth degree by kinship or marriage, unless the donor is acting as an agent or intermediary for another person not so related;

An inheritance;

Anything available or distributed to the general public free of charge without regard to the official status of the employee;

Items received from a charitable, professional, educational or business organization to which the employee belongs as a dues paying member if the items are given to all members of the organization without regard to an individual member’s status or positions held outside of the organization and if the dues paid are not inconsequential when compared to the items received;

Actual expenses of an employee for food, beverages, travel and lodging for a meeting, which is given in return for participation in a panel or speaking engagement at the meeting when the expenses relate directly to the day or days on which the employee has participation or presentation responsibilities;

Plaques or items of negligible resale value given as recognition for public service;

Items or services solicited or given to a state, national or regional organization in which the state of Nebraska or a school district is a member for purposes of a business or educational conference, seminar or other meeting or solicited by or given for the same purposes to state, national or regional government organizations whose memberships and officers are primarily composed of state or local government officials or employees for purposes of a business or educational conference, seminar or other meeting;

Items or services received by members or representatives of members as part of a regularly scheduled event that is part of a business or educational conference, seminar or other meeting that is sponsored and directed by any state, national or regional government organization in which the state of Nebraska or political subdivision of the state of Nebraska is a member or received at such an event by members or representatives of members of state, national or regional government organizations whose memberships and officers are primarily composed of state or local government officials or employees;

Funeral flowers or memorials to a church or nonprofit organization;

Gifts which are given to an employee for the employee's wedding or anniversary;

Payment of salary or expenses by the school district for the cost of attending a meeting of a subunit of an agency when the employee whose expenses are being paid serves on a board, commission, committee, council or other subunit of the agency and the employee is not entitled to receive compensation or reimbursement of expenses from the school district for attending the meeting; or

Gifts other than food, beverages, travel and lodging received by an employee which are received from a person who is a citizen of a country other than the United States and is given during a ceremonial presentation or as a result of a custom of the other country and is of personal value only to the employee.

Actual registration costs for informational meetings or sessions which assist a public official or public employee in the performance of the person's official functions. The costs of food, drink, lodging and travel are not "registration costs" under this paragraph. Meetings or sessions which a public official or public employee attends for personal or professional certification purposes are "informational meetings or sessions which assist a public official or public employee in the performance of the person's official functions" under this paragraph.

An "honorarium" is anything of value that is accepted by, or on behalf of, an employee as consideration for an appearance, speech or article. An honorarium does not include any of the following:

Actual expenses of an employee for registration, food, beverages, travel or lodging for a meeting, which is given in return for participation in a panel or speaking engagement at a meeting when the expenses relate directly to the day or days on which the employee has participation or presentation responsibilities;

A non-monetary gift or series of non-monetary gifts donated within thirty days to a public body, an educational or charitable organization or a Nebraska state agency; or

A payment made to an employee for services rendered as part of a private business, trade, or profession in which the employee is engaged if the payment is commensurate with the actual

Approve

CERTIFICATED EMPLOYEE VACATION PERSONAL LEAVE

The board shall determine the amount of vacation, and personal leave that will be allowed on an annual basis for certificated employees.

It shall be the responsibility of the superintendent to make a recommendation to the board annually on vacations, holidays, and personal leave for certificated employees.

The vacation may be taken during the school year provided the vacation will not disrupt the operation of the school district. The employee must submit a vacation request to the superintendent, who shall determine whether the request will disrupt the operation of the school district. In the case of the superintendent's request, the board shall make the determination. Certificated employees who work during the school academic year, whether full-time or part-time, shall have time off in concert with the school calendar.

~~Full-time regular certificated employees will be allowed a maximum of two days of personal leave to accomplish personal business that cannot be conducted outside the work day. Only one personal day may be used in conjunction with a scheduled calendar day off from school.~~

It shall be within the discretion of the superintendent or designee to grant personal leave. Application for personal leave must be made at least 5 school days prior to the requested leave date. Oral requests may be granted at the discretion of the superintendent or designee, but a written request shall be submitted as soon thereafter as possible.

The requirements stated in the Negotiated Contract between employees in that certified collective bargaining unit and the board regarding the vacations and personal leave of such employees shall be followed. Exceptions to the stated policy on personal leave may be granted at the discretion of the superintendent.

Revised: February 16, 2015

Cross Reference: 410.08 Certificated Employees Unpaid Leave
 415.01 Support Staff Vacations – Holidays – Personal Leave
 602.01 School Calendar

Approved

CERTIFICATED EMPLOYEE PERSONAL ILLNESS LEAVE

Certificated employees shall be granted ten days of sick leave in their first year of employment. Each year thereafter, nine additional days of sick leave will be granted to the certificated employees up to a maximum of 90 days. "Day" is defined as one work day regardless of full-time or part-time status of the employee. A new employee shall report for work at least one full work day prior to receiving sick leave benefits.

Evidence may be required regarding the mental or physical health of the employee when the administration has a concern about the employee's health. Evidence may also be required to confirm the employee's illness, the need for the illness leave, the employee's ability to return to work, and employee's capability to perform the duties of the employee's position. It shall be within the discretion of the board or the superintendent to determine the type and amount of evidence necessary. When an illness leave will be greater than three consecutive days, the employee shall comply with the board policy regarding family and medical leave.

The requirements stated in the Negotiated Contract between employees in that certified collective bargaining unit and the board regarding the personal illness leave of such employees shall be followed.

Revised: February 16, 2015

Cross Reference: 404.02 Employee Injury on the Job
 410.03 Certificated Employee Family and Medical Leave
 410.09 Certificated Employee Unpaid Leave

Approved 4/11.03

The board shall appoint a certificated employee from each school building to serve as the building's truancy officer.

The principal shall notify the truancy officer when a student is truant. The truancy officer shall investigate the cause of a student's truancy and attempt to ensure the student's attendance. The truancy officer may take the student into custody. A student taken into custody shall be placed in the custody of the principal. The truancy officer shall attempt to contact the student's parents when the student is taken into custody.

Approved _____ Reviewed _____ Revised _____

Legal Reference: Neb. Statute 79-208 and 209

Cross Reference: 503.04 Truancy – Unexcused Absences

Amor

Homer Community School District

File: 413.05
Page 1 of 1

SUPPORT STAFF TAX SHELTER PROGRAMS

The board authorizes the administration to make a payroll deduction for support staff tax sheltered annuity premiums purchased through third party administration services.

Support staff wishing to have payroll deductions for tax sheltered annuities shall make a written request to the superintendent ~~through third party administration services.~~

Revised: February 16, 2015

Cross Reference: 707.01 Payroll Procedures

File: 414.01

Approve

414.01

SUPPORT STAFF RESIGNATION

Support staff who wish to resign during the school year shall give the superintendent written notice of their intent to resign and to cancel their contract 14 days prior to their last working day.

Revised: February 16, 2015

Cross Reference: 412.03 Support Staff Contracts
 414 Support Staff Termination of Employment

Approve

Homer Community School District

File: 414.02
Page 1 of 1

SUPPORT STAFF RETIREMENT

Support staff who will complete their current contract with the board may apply for retirement. No support staff members will be required to retire at any specific age.

Application for retirement will be considered made when the support staff member states in writing to the superintendent, the employee's intent to retire.

Support staff members and their spouse and dependents who have group insurance coverage through the school district may be allowed to continue coverage of the school district's group health insurance program, at their own expense, by meeting the requirements of the insurer.

Revised: February 16, 2015

Legal Reference: 29 U.S.C. §§ 621 et seq. (1994).

Cross Reference: 402.09 Recognition for Service of Employees

Amore

Homer Community School District

File: 414.04
Page 1 of 1

SUPPORT STAFF DISMISSAL

The board believes classified employees should perform their jobs, respect board policy and obey the law.

A support staff member may be dismissed for any reason, including, but not limited to, incompetence, willful neglect of duty, reduction-in-force, willful violation of board policy or administrative regulations, or a violation of the law. When the superintendent or designee determines that a support staff member should be terminated, all wages and other benefits to which that support staff member was entitled shall cease with the date of the official dismissal and upon dismissal the support staff member shall be paid in full all amounts due as of the date of dismissal.

Reviewed: February 16, 2015

Cross Reference: 405 Employee Conduct and Appearance
 414.03 Support Staff Suspension
 414.05 Support Staff Reduction-In-Force

415.01 - SUPPORT STAFF VACATIONS, HOLIDAYS AND PERSONAL LEAVE

The board shall determine the amount of vacation, holidays and personal leave that will be allowed on an annual basis for Support Staff.

It shall be the responsibility of the superintendent to make a recommendation to the board annually on vacation and personal leave for support staff.

[Support staff who have worked one year, unless the support staff member's contract indicates otherwise, will receive ___ days of vacation each year. Support staff who have worked ___ continuous years will receive ___ days of vacation each year. Support staff who leave prior to the end of their contract will receive their pro rata share of vacation for the year.]

The vacation may be taken any time during the school year when the vacation will not disrupt the school district operations. The employee must submit a vacation request to the superintendent, who shall be responsible for determining whether the request will disrupt the school district operation.

Day after Thanksgiving

Christmas Eve

Support staff who work twelve months a year will be allowed ^{nine} six paid holidays, if the holidays fall on a regular working day. The six holidays shall be New Year's Day, Memorial Day, July 4, Labor Day, Thanksgiving Day and Christmas Day. Support staff, whether full-time or part-time, shall have time off in concert with the school calendar. *if the holiday falls on a weekend the Supt will designate the day before or after as the day observed as the holiday*

Full-time regular support staff who work ¹⁰ months a year will be allowed a maximum of ⁹ days of personal leave to accomplish personal business that cannot be conducted outside the work day. *[The employee must, whenever possible, submit a personal leave request, stating the reason for the leave, ___ days prior to the leave day. This leave may be denied if it falls on the day before or the day after a holiday or vacation, it falls on a special day when services would be necessary, it would cause undue interruption to the education program or to a program demanding the employee's services to the department, or other reasons deemed relevant by the superintendent. It shall be within the discretion of the superintendent to grant personal leave.]*

Support staff will be paid only for the hours they would have been scheduled for the day. Vacation shall not be accrued from year to year without a prior arrangement with the superintendent.

Cross Reference: 410.01 *and capped at one and one half times the annual vacation leave for which the employee is eligible in that year. Once the maximum accrual cap is reached, the employee will be paid 75% of normal beginning sub pay per day on the August* Certificated Employee Vacations, Holidays and Personal Leave

602.01 School Calendar

Approved _____ Reviewed _____ Revised _____

September check.

Approved

FAMILY AND MEDICAL LEAVE ACT

FMLA requires the District to provide up to 12 weeks of unpaid, job-protected leave to "eligible" employees for certain family and medical reasons. Employees may also be eligible because of a qualifying exigency arising out of the fact that the spouse, son, daughter, parent, or next of kin of the employee is on covered active duty or has been notified of an impending call or order to covered active duty. Employees are eligible if they have worked for the District at least 12 months and worked at least 1,250 hours over the previous 12 months. The USERRA-protections for employees who miss work due to USERRA-covered military service extend to all military members. All periods of absence from work due to or necessitated by USERRA-covered service is counted in determining an employee's eligibility for FMLA leave.

BASIC REASONS FOR TAKING LEAVE: Unpaid leave must be granted for any of the following reasons:

- For incapacity due to pregnancy, prenatal medical care or child birth.
- To care for your child after birth, or placement for adoption or foster care.
- To care for your spouse, son, daughter or parent, who has a serious health condition*.
- For a serious health condition* that makes you unable to perform your job.

*Definition of a serious health condition: A serious health condition is an illness, injury or impairment, or physical or mental condition that involves either an overnight stay in a medical care facility, or continuing treatment by a health care provider for a condition that either prevents the employee from performing the functions of the employee's job, or prevents the qualified family member from participating in school or other daily activities.

Subject to certain conditions, the continuing treatment requirement may be met by a period of incapacity of more than 3 consecutive calendar days combined with a least two visits to a health care provider or one visit to a regimen of continuing treatment, or capacity due to pregnancy, or incapacity due to a chronic condition. Other conditions may meet the definition of continuing treatment.

MILITARY FAMILY LEAVE ENTITLEMENTS:

Families of members of the National Guard and Reserves are eligible for the normal 12 workweeks of FMLA leave while that family member is on **covered active duty or called to active duty status in support of a contingency operation. This leave may be used for "any qualifying exigency" arising out of the fact that the family member is on active duty or has been called to active duty, including: (1) short-notice deployment; (2) military events and related activities; (3) childcare and school activities; (4) financial and legal arrangements; (5) counseling; (6) rest and recuperation; (7) post-deployment activities; (8) to care for a military member's parent who is incapable of self-care and (9) additional activities not encompassed in the other categories, but agreed to by the employer and employee.

Special Leave entitlement: Employees who qualify under this FMLA provision are eligible to receive up to 26 weeks of unpaid FMLA leave to care for a covered service member. A covered service member is: (1) a current member of the Armed forces, including a member of the National Guard or Reserves who is undergoing medical treatment, recuperation or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list, for a serious injury or illness. *** Or (2) a veteran who was discharged or released under conditions other than dishonorable at any time during the five-year period prior to the first date the eligible employee takes FMLA leave to care for the covered veteran, and who is undergoing medical treatment, recuperation, or therapy for a serious injury or illness. **

**The FMLA definition for "covered active duty" requires that the deployment must be to a foreign country to qualify for FMLA leave.

***The FMLA definitions of "serious injury or illness" for current service members and veterans are distinct from the FMLA definition of "serious health condition." The definition of serious injury or illness for a current service member and covered veterans includes injuries or illnesses incurred by a covered service member in the line of duty and injuries or illnesses that existed before the beginning of the member's active duty and were aggravated by service in the line of duty on active duty in the Armed Forces.

State Family Military Leave

Spouses or parents of persons called to military service lasting 179 days or longer are also entitled to take an unpaid leave of absence under Nebraska law. If a family member of a service member is eligible for leave under both the federal FMLA and the Nebraska family military leave law, the leave will be deemed to run concurrently (counted toward the employee's entitlement under both laws).

USE OF LEAVE:

Accrued paid sick and vacation leave will be substituted for unpaid leave first, but will run concurrently with the period of unpaid leave available under the act. Once the paid leave is exhausted, unpaid leave will be used and run concurrently with the period of unpaid leave available under the act. The FMLA year runs on a "rolling calendar" year.

Leave can be taken in one block of time, can be taken intermittently, or on a reduced leave schedule when medically necessary. Employees must make reasonable efforts to schedule leave for planned medical treatment so as not to unduly disrupt the District's operations. Leave due to qualifying exigencies may also be taken on an intermittent basis.

ADVANCE NOTICE AND MEDICAL CERTIFICATION: You may be required to provide advance leave notice and medical certification. Taking of leave may be denied if requirements are not met.

- You ordinarily must provide 30 days advance notice when the leave is "foreseeable." When this is not possible, your obligation is to provide as early of notice as is practical.
- The District may require medical certification to support a request for leave because of a serious health condition, and may require second or third opinions (at District expense) and a fitness for duty report to return to work.
- Upon notice of a request for leave and determination of the employee's eligibility for FMLA leave, superintendent will notify the employee of the eligibility determination.

For eligible employees, the notice will include the date the leave begins, the maximum amount of FMLA leave available, any requirements to provide medical certifications, and other information as required by law.

- For covered active duty leaves, you must provide a copy of the military orders once they have been received, your obligation is to provide as early of notice as is practical.
- For covered active duty leaves for Rest and Recuperation (up to 15 days), you must provide a copy of the military member's Rest and Recuperation leave orders, or other military-issued documentation.

JOB BENEFITS AND PROTECTION:

- d) For the duration of FMLA leave, the District will maintain your health coverage under any "group health plan". The District and the employee continue to pay their respective portions of the premium during FMLA leave.
- e) Upon return from FMLA leave, most employees must be restored to their original or equivalent positions with equivalent pay, benefits, and other employment terms.
- f) The use of FMLA leave cannot result in the loss of any employment benefit that accrued prior to the start of your leave.

Revised: February 16, 2015

Approve

Homer Community School District

SUPPORT STAFF BEREAVEMENT LEAVE

In the event of a death of a member of a support staff member's immediate family, bereavement leave may be granted. Bereavement leave may be granted to a certificated employee for no more than 5 days, with "day" being defined as one work day regardless of full-time or part-time status of the employee, per occurrence, for the death of a member of the immediate family. The immediate family includes child, spouse, parent, or parent-in law of the employee. Up to three days of paid leave per occurrence shall be granted for brother, sister, brother-in-law, sister-in-law, daughter-in-law, father-in-law, grandparents, aunts, uncles, spouse's aunts and spouse's uncles.

A maximum of 1 day of bereavement leave per year will be granted for the death of a close friend or other relative not listed above.

It shall be within the discretion of the superintendent to determine the number of bereavement leave days to be granted.

Revised: February 16, 2015

Cross Reference: 4. aves
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Same as
email*

Approve

Homer Community School District

File: 415.07
Page 1 of 1

SUPPORT STAFF MILITARY SERVICE LEAVE

Support staff members who are members of the National Guard, Army Reserve, Naval Reserve, Marine Corps Reserve, Air Force Reserve, Coast Guard Reserve and State Guard are entitled to a leave of absence, without loss of pay, on all days during which they are employed under the orders or authorization of competent authority in the active service of the State or United States. Such leave of absence will be without loss of pay for a period not to exceed fifteen (15) work days in any one calendar year. Such leave of absence will be in addition to any leave provided by the District through policy or negotiated agreement. Any such leave which extends beyond fifteen (15) work days in any one calendar year shall be without pay from the remaining contract payments.

If the Governor of the State of the Nebraska declares a state of emergency any of the above support staff who are ordered to active service shall receive an additional leave of absence that will be granted until such member is released from the active service by competent authority. During this additional leave of absence, the employee shall receive such portion of his or her salary or compensation as will equal the loss he or she may suffer while in the active service of the state. The loss he or she may suffer while in the active service of the state is defined as the differential between military salary and district salary.

Employees who are required to leave a position other than temporary for training with the armed forces of the United States or to undertake military duty in the active service of the state are entitled to a leave of absence for such period, not to exceed four years, plus any additional period as provided by law, without loss of status and without loss of pay during the first fifteen work days, which pay for the first fifteen work days is not in addition to that described above.

Upon an honorable discharge from active service, such employee shall be entitled to a return to a comparable position as provided by law. Such person shall be discharged without justifiable cause within one year after reinstatement.

Absence for any of the reasons stated above shall not affect the employee's right to receive normal vacation, sick leave, bonus, advancement and other advantages of the employee's employment normally to be anticipated in the employee's particular position.

Reviewed: February 16, 2015

Legal Reference: Neb. Statute 55-160 to 166; 79-838

Cross Reference: 415 Support Staff Vacations and Leaves of Absence

Done

Homer Community School District

RESIDENT STUDENTS

Children who are residents of the school district community will attend the school district without paying tuition. Students whose residency in the district ceases during a school year may continue attending school for the remainder of the school year without payment of tuition.

The residence of a student means the place, abode, or dwelling of the student. Generally, the legal dwelling of minors is the same as their parents. However, a student may establish a dwelling with someone other than the parents and attend public school in the school district without paying tuition if the primary purpose for residing in the school district is not for the purpose of obtaining a free public education.

Children of military families may enroll preliminarily in the district if a parent presents evidence of military orders that the military family will be stationed in this state during the current or following school year. A student of a military family shall be admitted to the school district without charge upon arrival in Nebraska. When any person is on active duty as a member of the United States Army, Navy, Marine Corps, or Air Force in the State of Nebraska and is residing on federally owned property, any child of school age of that active duty member who also resides on that property shall be considered a resident of the school district where that property is located in accordance with the statutes. This also applies to children of parents employed by the federal government and residing with their parents on the property of national parks or national monuments within this state.

Each case involving the determination of residence of a student will be decided upon its individual merits by the superintendent. Payment of tuition will not be required in cases where the resident student would otherwise be denied free common school privileges. The burden of proof to supply the necessary documents to demonstrate legal residence shall rest with the person claiming legal residence in the district. The superintendent shall determine the specific documents required for collecting enrollment, admission, and related information needed for any student to attend and they may be provided through electronic means or other means specified by the Nebraska Department of Education.

Legal Reference: Neb. Statute 79-215

Cross Reference: 101 District Organization and Basic Commitments
503 Student Attendance
801 Transportation

Approved 8-12-19

Reviewed _____ Revised _____

Approved
1/13/16

STUDENT TRANSFERS IN

Children shall be accepted for enrollment in all grades of the school system at any time upon presentation of acceptable certificates of record from their former school and upon presentation of acceptable proof of their legal residence in the district. It shall be at the superintendent's discretion to decide what constitutes acceptable proof of residence.

In addition, nonresident students meeting requirements of the open enrollment laws and the Nonresident Students Policy may transfer to this district for a minimum of one year with limitations in accordance with state law.

Students must present evidence of physical exams, immunizations and other requirements as stated by other policies of the district.

Students expelled or suspended from their previous school will only be enrolled at the recommendation of the superintendent.

Revised: January 13, 2016

Legal Reference: Neb. Statute 79-232; 79-526

Cross Reference: 502 Student Admissions
508 Student Health and Well-Being

Done

ADDRESSING BARRIERS TO ATTENDANCE

Regular attendance by the students at school is essential for students to obtain the maximum opportunities from the education program. Parents and students alike are encouraged to ensure an absence from school is a necessary absence. Students shall attend school unless excused by the principal of their attendance center. This policy, developed and annually reviewed in collaboration with the county attorney for the district's principal office location, is an attempt to address the barriers to student attendance. This policy shall include a provision indicating how the district and the county attorney will handle cases in which excessive absences are due to illness and shall state the circumstances and number of absences or hourly equivalent upon which the school shall render all services to address barriers to attendance.

Any superintendent, principal, teacher, or member of the school board who knows of any violation of the state school attendance laws (79-201) shall report that violation to the school attendance officer within 3 days.

The superintendent shall designate an attendance officer. The attendance officer will immediately investigate the report of any child who may be in violation of the state's compulsory attendance statutes.

If any student has exceeded the number of unexcused absences as defined in the student handbook, the school shall render all services to address barriers to attendance. These services shall include the following:

1. Verbal or written communication by school officials with the person or persons who have legal or actual charge or control of any child; and
2. A meeting or meetings between the school attendance officer, school social worker, a school administrator or designee, the person who has legal or actual control of the child, and the student (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, mental, 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.

The school may report to the county attorney of the county in which the person resides when the school has documented the efforts it has made as required by statutes, that the collaborative plan to reduce barriers identified to improve regular attendance has not been successful, and that the child has been absent more than twenty days 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.

Students are subject to disciplinary action for excessive absenteeism including suspension and expulsion. It shall be within the discretion of the principal to determine, in light of the circumstances, whether a student may make up work missed because of excessive absenteeism. Disciplinary action for students receiving special education services will be assigned in accordance with the goals and objectives of the student's Individualized Education Program.

The superintendent shall report to the Commissioner of Education as directed by the commissioner regarding the number of and reason for any long-term suspension, expulsion, or excessive absenteeism of a student; referral of a student to the office of the county attorney for excessive absenteeism; or contacting of law enforcement officials other than school resource officers by the district relative to a student enrolled in the district. The superintendent shall report annually to the Commissioner the required data for the number of students who have dropped out of school.

It shall be the responsibility of the superintendent to implement this policy. The implementation may include regulations indicating the disciplinary action to be taken for excessive absenteeism.

Legal Reference:	Neb. Statute 79-208 and 209 NDE Rule 10.012.01B
Cross Reference:	411.03 Attendance Officer 505 Student Discipline 506 Student Activities 507 Student Records

Approved

File: 508.02

ADMINISTRATION OF MEDICATION TO STUDENTS

Students may be required to take medication during the school day. Medication shall be administered by the school nurse, a registered Medication Aide, or other school staff member meeting the minimum competency standards for the Medication Aide Act.

Medication will not be administered without written authorization that is signed and dated from the parent, and the medication must be in the original container which is labeled by the pharmacy or the manufacturer with the name of the child, name of the medication, the time of the day which it is to be given, the dosage and the duration.

Written authorization will also be secured when the parent requests student co-administration of medication when competency is demonstrated. When administration of the medication requires ongoing professional health judgment, an individual health plan will be developed by the licensed health personnel with the student and the students parents. A written record of the administration of medication procedure must be kept for each child receiving medication including the date; student's name; prescriber, or person authorizing the administration; the medication and its dosage; the name, signature and title of the person administering the medication; and the time and method of administration and any unusual circumstances, actions or omission. Administration of medication records shall be kept confidential.

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.

Medication will be kept in a secured area. Students may carry medication only with the approval of the parents and building principal of the student's attendance center. Emergency protocol for medication-related reactions will be in place.

The superintendent shall be responsible, in conjunction with the school nurse or Medication Aide, for developing rules and regulations governing the administration of medication, prescription and nonprescription, including emergency protocols, to students and for ensuring persons administering medication have met the requirement of state statutes. Annually, each student shall be provided with the requirements for administration of medication at school.

Approved _____ Reviewed _____ Revised _____

Legal Reference: 34 C.F.R. §99.1 to 99.67 (1994)
Neb. Statute 71-6718 (Medication Aide Act); 79-249
173 N.A.C. ch 3, sect. 001-009.04

Cross Reference: 507 Student Records
508 Student Health and Well-Being
604.03 Special Education
608.02 Student Health Services

Approved

Homer Community School District

File: 508.13
Page 1 of 1

HOMER COMMUNITY SCHOOL WELLNESS AND NUTRITION

The board shall promote and monitor a local wellness program. The program shall:

1. Include goals for nutrition education, physical activity and other school-based activities designed to promote student wellness in a manner that the board determines is appropriate;
2. Include nutrition guidelines for all foods available in each school during the school day; the objectives of the guidelines shall be to promote student health and to reduce childhood obesity;
3. Include guidelines to address all food products available in vending machines on school grounds;
4. Assure that guidelines for reimbursable school meals shall not be less restrictive than regulations and guidance issued by the Secretary of Agriculture, as those regulations and guidance apply to schools;
5. Establish a plan for measuring implementation of the local wellness policy, including designation of one or more district employees who shall be charged with operational responsibility for ensuring the wellness policy is effectively enforced; and
6. Involve parents, students, representatives of the school food authority, the school board, administrators and the public in the development of the school wellness policy.

Legal Reference: Sect. 204 of the Child Nutrition and WIC Reauthorization Act (P.L. 108-265)

Approved: April 17, 2006

Revised: February 15, 2017

Revised: June 8, 2020

HOMER COMMUNITY SCHOOL WELLNESS AND NUTRITION PLAN

The goal of the Homer Community School district's Wellness and Nutrition Policy is to provide Education and activities designed to foster healthy lifestyles that are essential for students to achieve their full potential.

1. Nutrition: Academic performance and quality of life issues are affected by the choice and availability of good foods in our schools. Healthy foods support students physical growth, brain development, resistance to disease, emotional stability and ability to learn.

a. Nutrition guidelines that require the use of products that are high in fiber, low in added fats, sugar and sodium, and served in appropriate portion sizes consistent with USDA standards shall be established for all foods offered by the district's Student Lunch/Breakfast Program or contracted vendors. Menu and product selection shall utilize student, parent, staff and community advisory groups whenever possible.

b. Student Lunch/Breakfast Program policies and guidelines for reimbursable meals shall not be more restrictive than federal and state regulations require. Water jugs/cups will be available in the cafeteria during each meal.

c. Vending Machines:

i. Vending machines where student meals are served or eaten shall not include carbonated beverages.

ii. All beverage vending machines accessible by students shall include:

a. water

b. 100% fruit juice

c. non-carbonated drinks with less than 150 calories per container

d. no more than 1/3rd of the choices will be carbonated drinks

iii. The beverage vending machines may also include:

a. non-fat, low-fat, plain or flavored milk or yogurt in 16 ounces or less servings

b. other non-carbonated drinks

iv. Food sales by organizations outside of normal school hours such as concession stands and bake sales shall be exempt from the requirements of these regulations. All foods made available to students will follow the nutritional standards with the exception of treats for birthdays or foods brought by the student from home.

v. Nutrition services shall support classroom activities for all elementary students that include hands-on applications of good nutrition practices to promote health and reduce obesity.

File 508.13R

Page 2 of 4

2. Nutrition Education: Nutrition education and healthy living skill shall be taught as part of the regular instructional program and provides the opportunity for all students to understand and practice concepts and skills related to health promotion and disease prevention.

- a. The school shall provide for an interdisciplinary, sequential skill-based health education program based upon state standards and benchmarks.
- b. Students shall have access to valid and useful health information and health promotion products and services.
- c. Students shall have the opportunity to practice behaviors that enhance health and/or reduce health risks during the school day and as part of before or after school programs.
- d. Students shall be taught communication, goal setting and decision making skills that enhance personal, family and community health.

3. Nutrition Promotion: Students and staff will receive consistent nutrition messages throughout school, gymnasiums and cafeterias. Nutrition promotion includes posters advertising nutritious foods and beverages to students.

4. Physical Education and Activity: Physical education and physical activity shall be an essential element of each school's instructional program. The program shall provide the opportunity for all students to develop the skills, knowledge and attitudes necessary to participate in a lifetime of healthful physical activity.

- a. Physical Education and Activity: The physical education program shall be designed to stress physical fitness and encourage healthy, active lifestyles. The physical education program shall consist of physical activities of at least moderate intensity and for a duration of 100 minutes each week for grades K-6 to provide a significant health benefit to students, subject to the differing abilities of students.
- b. Students shall be supported in setting and meeting personal fitness goals that result in the achievement and maintenance of a health enhancing level of physical fitness.
- c. Students in grades K-3 shall be provided two 15 minute recess periods per day and grades 4-6 shall be provided one 15 minute recess period per day to provide varied opportunities for enjoyment, challenge, self-expression and social interaction that will lead to a physically active lifestyle. Physical activity will not be used as punishment.

5. Other school-based activities designed to promote student wellness: Healthy and

Safe Environment. A healthy and safe environment for all, before, during and after school supports academic success. Safer communities promote healthier students. Healthier students do better in school and make greater contributions to their communities.

File 508.13R
Page 3 of 4

- a. School buildings and grounds, structures, buses and equipment shall meet all current health and safety standards, including environmental air quality, and be kept inviting, clean, and in good repair.
- b. Schools and district offices shall maintain an environment that is free of tobacco, alcohol and other drugs.
- c. Safety procedures and appropriate training for students and staff shall support personal safety and violence and harassment free environment.
- d. Students work site, school and classroom shall work to create an environment where students, parents/guardians and staff are respected, valued and accepted with high expectations for personal behavior and accomplishments.

6. Social and Emotional Well Being: Programs and services that support and value the social and emotional well being of students and families. The staff will continue to build a healthy school environment.

- a. The school shall provide a supportive environment that includes guidance, counseling, and school social work services that encourages students, families and staff to request assistance when needed and links them to school or community resources.
- b. Students shall be taught to understand and respect the differences in others and how to build positive interpersonal relations.
- c. Students and staff shall be encouraged to balance work and recreation and help to become aware of stressors which may interfere with health development.

7. Health Services: An effective healthcare delivery system that promotes academic achievement by providing a broad scope of services from qualified health care providers will improve the mental and physical health of students and staff.

- a. Primary coordination of health services shall be through a trained school healthcare practitioner with the support and direction of the school district and the Nebraska Department of Health and Human Services.
- b. The district shall collaborate with community health liaisons and resources to promote health and wellness for students, families, staff and community.
- c. A coordinated program of accessible health services shall be provided to students and staff and shall include violence prevention, school safety, communicable disease prevention, health screening, community health referrals, immunizations, parenting skills, first aid and other priority health

education topics.

8. Family, School and Community Partnership: Long term effective partnerships improve the planning and implementation of health promotion projects and events

File 508.13R

Page 4 of 4

within each school and throughout the community.

a. Family, student and community partners shall be included in the school and district wellness planning processes.

b. The equality and diversity of the school and district community shall be valued in planning and implementing wellness activities.

c. Community partnerships shall be developed and maintained as a resource for school and district programs, projects, activities and events.

d. The district shall actively develop and support the engagement of students, families and staff in community health enhancing activities and events at the school or throughout the community.

e. The wellness policy will be available for community viewing on the district website.

9. Monitor and Evaluation: At least once every three years the district will evaluate compliance with the wellness policy. The district Wellness Committee will review the Wellness and Nutrition Policy at least annually to be consistent with standards.

Approved: February 15, 2017

Reviewed: June 8, 2020

Handwritten signature

Homer Community School District

File: 509.01
Page 1 of 1

CLASS OR STUDENT GROUP GIFTS

The board welcomes gifts to the school district from a class or student group. While class gifts to the school district do not require the approval of the superintendent, the board encourages students to consult with the superintendent or other certificated employees prior to selecting a gift for the school district.

No principal, teacher, or other employee of the Board will accept money as a gift from any student. Gifts of appreciation given by a class to a principal, teacher, or other employee of the Board will not exceed \$10 in value.

Approved _____ Reviewed _____ Revised _____

Cross Reference: 705.04 Gifts, Grants and Bequests

SCHOOL CALENDAR

The school calendar shall accommodate the education program of the school district. The school calendar shall accommodate instruction of a minimum of 1,080 hours for students in grades nine through twelve, 1032 hours for students in grades one through eight, and 400 hours for students in kindergarten. The school calendar shall include, but need not be limited to days for student instruction, staff development, in-service days and teacher conferences.

The academic school year for students is considered to include a minimum of one-hundred and eighty days in the school calendar.

Special education students may attend school on a school calendar different from that of the regular education program consistent with their Individualized Education Program.

The board, in its discretion, may excuse graduating seniors from up to five days of instruction after the school district requirements for graduation have been met. The board may also excuse graduating seniors from making up days missed due to inclement weather if the student has met the school district's graduation requirements.

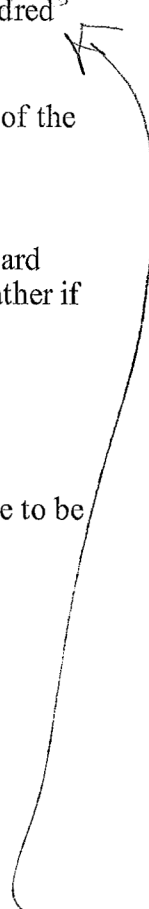
It shall be the responsibility of the superintendent to develop the school calendar for recommendation, approval, and adoption by the board annually.

The board may amend the official school calendar when the board considers the change to be in the best interests of the school district's education program.

Approved _____ Reviewed _____ Revised _____

Legal Reference: Neb. Statute 79-211
 NDE Rule 10.004.01A2

Cross Reference: 503 Special Attendance
 604.03 Special Education



Approve

CURRICULUM EVALUATION

When deemed necessary by the superintendent, and whenever a new program is proposed, the board will review the curriculum to determine its strengths and weaknesses. The board may authorize the superintendent to appoint an ad hoc advisory committee to review the curriculum.

The board shall review the students' performance on standardized tests, courses, and other indicators of student achievement deemed relevant by the board as a guideline for the effectiveness of the curriculum. It shall be the responsibility of the superintendent to provide the board with the test scores and grades along with the superintendent's comments about the school district's curriculum.

Approved _____ Reviewed _____ Revised _____

Legal Reference: 20 U.S.C. § 1232h (1994).
34 C.F.R. Pt. 98 (1996).

Cross Reference: 101 Educational Philosophy of the District
104 Educational and Operational Planning
611 Academic Achievement
604 Instructional Curriculum

COLLECTION OF MONEY BY TEACHERS

Teacher sponsors of student government, productions, dances, athletic events, or other grade level or school-wide activities may be required to handle funds associated with these activities. Teachers will be aware of, and comply with, provisions of the district's policy on student fees.

Monies for everything will be collected by the office unless it is a small elementary fee for class parties or activities.

Approved _____ Reviewed _____ Reviewed _____

Cross Reference:	504.19	Student Fees
	506	Student Activities

6/10/02

TEST OR ASSESSMENT ADMINISTRATION

The district shall assess the progress of students through a district-wide assessment system to provide for a fair and adequate measurement of each student's progress and accomplishments. Administrators and staff shall select a valid and reliable system of assessments aligned with the curriculum and essential learner outcomes.

The superintendent, in directing the assessment system, shall hold administrators and staff accountable to:

1. follow appropriate security procedures;
2. use the assessments identified within applicable curriculum guides;
3. use assessment data to monitor student learning;
4. use assessment data to differentiate instruction where appropriate;
5. provide students and parents with information about student progress;
6. use assessment data for school improvement planning; and
7. use assessment data to adjust, improve, or terminate ineffective teaching practices.

Approved _____ Reviewed _____ Revised _____

Cross Reference: 611 Academic Achievement
1005.02 Parent Relations Goals

[Handwritten signature]

[Faint handwritten notes]

TRANSITION OF CHILDREN FROM PART C TO PRESCHOOL PROGRAMS

The district ensures that children participating in early intervention programs under Part C of IDEA and who will participate in preschool programs assisted under Part B experience a smooth and effective transition to those preschool programs in a manner consistent with 92 NAC 51-007.16. By the third birthday of such a child, an individualized education program or an individualized family service plan has been developed and is being implemented for the child. The local educational agency will participate in transition planning conferences arranged by the designated lead agency.

NDE document “Supporting Document to Checklist of Required Special Education Policies, Procedures and practices for Part B of the IDEA” shall serve as an administrative procedure to this policy. The entire document can be found at <http://www.education.ne.gov/sped/regulations.html>.

Approved 8-14-23

Reviewed _____ Revised _____

Approved

BUS DRIVER SUPERVISION

School bus drivers must pass physical examinations and meet other criteria as established by state and federal law and by the Nebraska Department of Education. Bus drivers must have a valid student transportation vehicle operator's permit and shall have it in their possession when transporting students. This does not apply to the operator of a small vehicle being used only for extracurricular activities.

School bus driver selection procedures will be developed to ensure acceptance of drivers whose capabilities are commensurate with job responsibilities.

All school bus drivers are required to inform the district immediately of any change in their driving or criminal records that could affect their eligibility to maintain the student transportation vehicle operator's permit.

Approved _____ Reviewed _____ Revised _____

Legal Reference: NDE Rule 91

Approved

Homer Community School District

File: 803.01
Page 1 of 1

PHOTOCOPYING SERVICES

Among the facilities available to teachers in carrying out their educational assignments are a variety of machines for reproducing the written and spoken word, either in single or multiple copies.

Infringement on copyrighted material, whether prose, poetry, graphic images, music, audio tape, video or computer-programmed materials, is a serious offense against federal law and contrary to the ethical standards required of staff and students alike.

Violations may result in criminal or civil suits.

The Board therefore requires that all reproduction of copyrighted material be conducted strictly in accordance with applicable provisions of law. Unless otherwise allowed as "fair use" under federal law, permission must be acquired from the copyright owner prior to reproduction of material in any form.

"Fair use" is not a rigidly defined term. "Fair use" is based on the following standards:

1. The purpose and character of the use;
2. The nature of the copyrighted work;
3. The amount of and the substantiality of the portion used;
4. The effect of the use upon the potential market for, or value of, the copyrighted work.

If an individual questions the legality of duplicating materials, he/she should seek permission from the copyright holders.

Employees in violation of copyright law may be required to remunerate the district in the event of loss due to litigation and may be subject to discipline up to and including dismissal.

The superintendent will develop administrative regulations that provide guidelines for the "fair use" of copyrighted materials that meet the requirements of Section 107 of the Copyright Act of 1976 and applicable amendments.

Approved _____ Reviewed _____ Revised _____

Em. Resp. Map 2

Homer Community School District

File: 905.04
Page 1 of 1

BOMB THREATS

As soon as a bomb threat is reported to the administration, the school district facility shall be cleared immediately. Local law enforcement authorities are to be notified. The administrators shall assist law enforcement authorities in conducting searches or taking other precautions they believe to be necessary and prudent. A thorough search will be made by the appropriate school district or law enforcement officials. Employees and students shall remain outside the school district facility until it is determined that danger no longer exists.

It shall be the responsibility of the superintendent to file a report or keep a report of each incident for the school district records.

Approved: November 19, 2012

Approved

VISITORS TO SCHOOL

The Board encourages parents and other district citizens to visit the school and classrooms at any time to observe the work of students, teachers and other employees. All visitors, which includes persons other than employees or students, must directly to the school office upon arrival and request authorization to visit elsewhere in the building.

Persons who wish to visit a classroom while school is in session are asked to notify the principal and obtain approval from the principal prior to the visit so appropriate arrangements can be made and so class disruption can be minimized. Teachers and other employees shall not take time from their duties to discuss matters with visitors.

Visitors shall conduct themselves in a manner fitting to their age level and maturity and with mutual respect and consideration for the rights of others while attending school events. Visitors failing to conduct themselves accordingly may be asked to leave the premises. The board and administration will not tolerate any person or persons whose presence disturbs classes or school activities or hinders the instructional process. Children who wish to visit school must be accompanied by a parent or responsible adult.

It shall be the responsibility of employees to report inappropriate conduct. It shall be the responsibility of the superintendent and principals to take the action necessary to cease the inappropriate conduct. If the superintendent or principals are not available, a school district employee shall act to cease the inappropriate conduct.

The Board discourages using the school as a site for parents without custody to visit their children. The principal may deny the parent without custody the opportunity to deliver packages, gifts, messages, etc., to the child and/or to see the child during the school day without the approval of the custodial parent or legal guardian. In this paragraph, "without custody" means the parent lacks joint custody under Nebraska law.

Approved: December 10, 2012

Legal Reference: Neb. Statute 7908, 100

Cross Reference: 1004 Press, Radio and Television News Media

Approved

Homer Community School District

TITLE 1 PARENT AND FAMILY MEMBER ENGAGEMENT

The district commits to meeting all requirements of the No Child Left Behind Act of 2001 including Every Student Succeeds Act (ESSA) amendments as they apply to all Title 1 programs conducted within the District. For the purpose of this policy “parents and family members” means “parents and persons in a parental relation to the student.” This Policy will be distributed to all parents annually, in a language that parents can understand.

The written District parent and family engagement policy has been developed jointly with, updated periodically and distributed to parents and family members of participating children and the local community in an understandable and uniform format. This policy agreed on by such parents describes the means for carrying out the requirements as listed below.

1. Parents and family members of all students are welcomed and encouraged to become involved with their child’s school and education; this includes parents and family members that have limited English proficiency, limited literacy, are economically disadvantaged, have disabilities, racial or ethnic minority background or are migratory children. Information related to school and parent programs, meetings, school reports and other activities are sent to the parents of participating children in a format, and to the extent practicable, in a language the parents can understand.
2. Parents are involved in the planning, review, evaluation and improvement of the Title I program, Parent and Family Engagement Policy and the School-Parent Compact at an annual parent meeting scheduled at a convenient time. This would include the planning and implementation of effective parent and family involvement activities.
3. Conduct, with meaningful parent and family involvement, an annual evaluation of the content and effectiveness of the Parent and Family Engagement Policy. Use the evaluation findings to design evidence-based strategies for more effective parental involvement, and to revise the Parent and Family Engagement Policy.
4. Opportunities are provided for parents and family members to participate in decisions related to the education of their child/children. The school and local educational agency shall provide other reasonable support for parental involvement activities.
5. Parents of participating children will be provided timely information about programs under this part, a description and explanation of the curriculum in use, the forms of academic assessment used to measure student progress and the achievement levels of the challenging State academic standards. The school will provide assistance, opportunities, and/or materials and training to help parents work with their children to improve their children’s academic achievement in a format, and when feasible, in a language the parents and family members can understand.

November 20, 2025

Porter & Company, P.C.
4111 Floyd Blvd
Sioux City, IA 51108

This representation letter is provided in connection with your audit of the financial statements of Homer Community Schools, District No. 31R, which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of August 31, 2025, and the respective changes in financial position for the year then ended, and the relate notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of November 20, 2025, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated August 1, 2025, including our responsibility for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with modified cash basis of accounting and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the accounts.

- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed.
- 10) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of Board of Education or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the District and involves—
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the names of the District's related parties and all the related party relationships and transactions, including any side agreements.

Government-specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- 21) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 22) The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 23) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.

- 24) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 25) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 26) As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- 27) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 28) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 29) The financial statements include all fiduciary activities required by [GASBS No. 84](#) , as amended.
- 30) The financial statements properly classify all funds and activities in accordance with [GASBS No. 34](#) , as amended.
- 31) All funds that meet the quantitative criteria in [GASBS Nos. 34](#) and [37](#) for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 32) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 33) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 34) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 35) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 36) Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.
- 37) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 38) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.

39) With respect to the supplementary information on which an in-relation-to opinion is issued.

- a) We acknowledge our responsibility for presenting the supplementary information in accordance with the modified cash basis of accounting, and we believe the supplementary information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
- b) If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

Signature: _____

Signature: _____

Title: _____

Title: _____

November 20, 2025

Nebraska Department of Education
PO Box 94987
Lincoln, NE 68509-4987

RE: Homer Community School District No. 31R

During the performance of our audit fieldwork for the year ended August 31, 2025, we performed the following procedures regarding Homer Community School District No. 31R, Homer, Nebraska's student membership and attendance reporting and testing the District's allocation of expenses to the appropriate school district/building level:

1. We documented the District's policies and procedures for collecting student membership and attendance data.
2. We determined that the District was following its policies and procedures for collecting student census data.
3. We determined attendance at the District is collected at least daily and calculated to the nearest hundredth of a day.
4. We determined the District maintains a cumulative attendance and membership record for each student.
5. We determined the cumulative attendance and membership records contain the date of enrollment, number of days or partial days in attendance and absent during each school year enrolled, and the date of withdrawal or graduation.
6. We traced student attendance reported in the Nebraska Department of Education's approved ADVISER data collection system to the District's student information system for the 2024-2025 school year. The ADVISER report had no differences when being compared with the District's information system.
7. We sampled thirteen students from the ADVISER report for the year ended August 31, 2025 and traced the days enrolled, present, and absent to the District's information system. There was no variances when comparing the reports.
8. Using the same sample of thirteen students, we traced the students to their student enrollment files to verify that the student was documented and grade level was appropriate for the age of the enrollee student of the District for the dates claimed in the attendance record.
9. Using a different sample of students from preschool, we traced the students to their enrollment files to verify their grade level was appropriate for the age of the enrolled students of the district for the dates claimed in the attendance record.

10. We sampled 25 random General Fund disbursements, noting the District's allocation to the school district/building level. The District's allocation for the 25 items sampled was appropriate.

If you need additional information, please contact Rod Porter, Engagement Partner (712) 239-0536 or email at rod@rdporter.com.

Very Truly Yours,

Porter & Company, P.C.

Porter & Company, P.C
Sioux City, IA

Homer Community Schools District No. 31R
Homer, Nebraska
FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORTS
August 31, 2025

Homer Community Schools District No. 31R

Homer, Nebraska

August 31, 2025

TABLE OF CONTENTS

INDEPENDENT AUDITOR’S REPORT	2 - 4
FINANCIAL STATEMENTS	
Government – Wide Financial Statements:	
Statement of Net Position – Modified Cash Basis	5
Statement of Activities – Modified Cash Basis	6 - 7
Fund Financial Statements:	
Balance Sheet – Modified Cash Basis – Governmental Funds	8
Statement of Cash Receipts, Disbursements, and Changes in Fund Balances – Modified Cash Basis – Governmental Funds	9 – 10
Notes to Financial Statements	11 – 27
SUPPLEMENTARY AND OTHER INFORMATION	
Combining Balance Sheet – Modified Cash Basis – General Fund Components	29
Combining Statement of Cash Receipts, Disbursements, and Changes in Fund Balances – Modified Cash Basis – General Fund Components	30
Combining Balance Sheet – Modified Cash Basis – Other Governmental Funds	31
Combining Statement of Cash Receipts, Disbursements, and Changes in Fund Balances – Modified Cash Basis – Other Governmental Funds	32
Statement of Cash Receipts, Disbursements and Changes in Fund Balance – Modified Cash Basis – Actual and Budget	
General Fund	33 – 35
Depreciation Fund	36
Employee Benefit Fund	37
Activities Fund	38
School Nutrition Fund	39
Special Building Fund	40
Qualified Capital Purpose Undertaking Fund	41
Statements of Accounts with County Treasurers	
General Fund	42
Special Building Fund	43
Qualified Capital Purpose Undertaking Fund	44
ADDITIONAL INFORMATION	
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	45 – 46
Schedule of Findings and Responses	47 – 49

INDEPENDENT AUDITOR'S REPORT

Board of Education
Homer Community Schools District No. 31R
Homer, Nebraska

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Homer Community Schools District No. 31R, Homer, Nebraska, as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise the District's financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Homer Community Schools District No. 31R, Homer, Nebraska, as of August 31, 2025, and the respective changes in modified cash basis financial position for the year then ended in accordance with the modified cash basis of accounting as described in Note A.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Homer Community Schools District No. 31R, Homer, Nebraska, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Basis of Accounting

We draw attention to Note A 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 the financial statements in accordance with the modified cash basis of accounting described in Note A, and for determining that modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Governmental 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 Homer Community Schools District No. 31R, Homer, Nebraska's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Homer Community Schools District No. 31R, Homer, Nebraska's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Homer Community Schools District No. 31R, Homer, Nebraska's basic financial statements. The accompanying combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, supplementary information described in the second sentence of this paragraph is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the financial statements. The other information comprises the budgetary comparison schedules and county treasurer statements of receipts and disbursements, 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 financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the 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 20, 2025 on our consideration of Homer Community Schools District No. 31R, Homer, Nebraska's internal control structure 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 Homer Community Schools District No. 31R, Homer, Nebraska's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Homer Community Schools District No. 31R, Homer, Nebraska's internal control over financial reporting and compliance.

Porter & Company, P.C.

Porter and Company, P.C.
Sioux City, Iowa
November 20, 2025

Homer Community Schools District No. 31R
Homer, Nebraska
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
August 31, 2025

	Governmental Activities
ASSETS	
Cash at Bank	\$ 1,460,750
Cash at County Treasurer	453,434
Total Assets	\$ 1,914,184
NET POSITION	
Restricted	
Capital Outlay	\$ 217,829
Debt Service	171,308
Unrestricted	1,525,048
Total Net Position	\$ 1,914,184

The notes are an integral part of these financial statements.

Homer Community Schools District No. 31R
Homer, Nebraska
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
For the Year Ended August 31, 2025

		Program Receipts		Net (Disbursements) Receipts and Changes in Net Position
Functions/Programs	Disbursements	Charges for Services	Operating Grants and Contributions	Primary Governmental Total Governmental Activities
Governmental Activities				
Instruction:				
Regular	\$ 3,886,889	\$ -	\$ 12,907	\$ (3,873,982)
Special Education	620,431	-	676,919	56,488
Summer	1,147	-	-	(1,147)
Support Services				
Students	392,322	-	-	(392,322)
Instructional Staff	266,835	-	-	(266,835)
Executive Administration	214,878	-	-	(214,878)
Legal Services	-	-	-	-
Office of the Principal	382,829	-	-	(382,829)
Central Services	157,752	-	-	(157,752)
Operations and Maintenance	541,774	-	-	(541,774)
Student Transportation	335,191	-	-	(335,191)
Private and State Categorical Programs	9,422	-	-	(9,422)
Federal Programs	217,411	-	299,390	81,979
School Nutrition Programs	302,375	42,873	165,777	(93,724)
Student Activities	247,348	281,282	-	33,934
Employee Benefits	15,205	-	-	(15,205)
Capital Outlay	94,389	-	-	(94,389)
Debt Service	583,778	-	-	(583,778)
Non-Program Expenditures	170,262	-	-	(170,262)
Total Governmental Activities	8,440,237	324,155	1,154,994	(6,961,088)
 General receipts and transfers:				
Taxes				2,267,904
Carline Taxes				2,045
Public Power District Sales Tax				16,674
Motor Vehicle Tax				219,879
County Fines and Licenses				15,734
Penalties and Interest on Taxes				5,798
Interest on Investments				30,835
Other Receipts				30,212
State Aid				2,008,934
ESU Receipts				127,823
Homestead Exemption				37,976

The notes are an integral part of these financial statements.

Homer Community Schools District No. 31R
Homer, Nebraska
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
For the Year Ended August 31, 2025

	<u>Disbursements</u>	<u>Program Receipts</u>	<u>Net (Disbursements) Receipts and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>
			<u>Primary Governmental Total Governmental Activities</u>
General receipts and transfers (Continued):			
Property Tax Credit			1,299,776
Pro-Rate Motor Vehicle Tax			11,386
State Apportionment			94,719
Non-Program Receipts			170,262
Transfers In (Out)			-
Total General Receipts and Transfers			<u>6,339,956</u>
Change in Net Position			(621,132)
Net Position - Beginning of Year (As Restated)			<u>2,535,316</u>
Net Position - End of Year			<u><u>\$ 1,914,184</u></u>

The notes are an integral part of these financial statements.

Homer Community Schools District No. 31R
Homer, Nebraska
BALANCE SHEET - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
August 31, 2025

	Major Funds			Homer Educational Facilities Leasing Corporation	Total Governmental Funds
	General Fund	Qualified Capital Purpose Undertaking Fund	Other Governmental Fund		
ASSETS					
Cash at Bank	\$ 1,008,687	\$ 157,257	\$ 294,807	\$ -	\$ 1,460,750
Cash at County Treasurer	398,909	14,051	40,474	-	453,434.0
 Total Assets	<u>\$ 1,407,595</u>	<u>\$ 171,308</u>	<u>\$ 335,281</u>	<u>\$ -</u>	<u>\$ 1,914,184</u>
FUND BALANCES					
Restricted					
Debt Service	\$ -	\$ 171,308	\$ -	\$ -	\$ 171,308
Capital Outlay	-	-	217,829	-	217,829
Assigned					
Employee Benefits	4,055	-	-	-	4,055
Capital Purchases	296,876	-	-	-	296,876
Student Activities	-	-	98,833	-	98,833
Nutrition Program	-	-	18,620	-	18,620
Unassigned	1,106,664	-	-	-	1,106,664
 Total Fund Balances	<u>\$ 1,407,595</u>	<u>\$ 171,308</u>	<u>\$ 335,281</u>	<u>\$ -</u>	<u>\$ 1,914,184</u>

The notes are an integral part of these financial statements.

Homer Community Schools District No. 31R
Homer, Nebraska
**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS,
AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS**
GOVERNMENTAL FUNDS
For the Year Ended August 31, 2025

	Major Funds			Homer Educational Facilities Leasing Corporation	Total Governmental Fund
	General Fund	Qualified Capital Purpose Undertaking Fund	Other Governmental Fund		
CASH RECEIPTS					
Local Sources					
Taxes	\$ 2,224,362	\$ 89,639	\$ 198,303	\$ -	\$ 2,512,304
Interest on Investments	23,702	2,873	4,256	-	30,831
Food Services	-	-	42,873.43	-	42,873
Activity Receipts	-	-	281,282	-	281,282
Other Local Receipts	943	-	-	332,519	333,462
Intermediate Sources	159,291	-	-	-	159,291
State Sources	3,974,358	43,619	125,849	-	4,143,826
Federal Sources	299,390	-	164,567	-	463,958
Non-Revenue Receipts	13,534	-	170,262	-	183,797
Total Cash Receipts	6,695,582	136,131	987,392	332,519	8,151,624
DISBURSEMENTS					
Instruction:					
Regular	3,886,889	-	-	-	3,886,889
Special Education	620,431	-	-	-	620,431
Summer	1,147	-	-	-	1,147
Support Services					
Students	392,322	-	-	-	392,322
Instructional Staff	266,835	-	-	-	266,835
Executive Administration	214,878	-	-	-	214,878
Legal Services	-	-	-	-	-
Office of the Principal	382,829	-	-	-	382,829
Central Services	157,752	-	-	-	157,752
Operations and Maintenance	541,774	-	-	-	541,774
Student Transportation	335,191	-	-	-	335,191

The notes are an integral part of these financial statements.

Homer Community Schools District No. 31R
Homer, Nebraska
**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS,
AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS**
GOVERNMENTAL FUNDS
For the Year Ended August 31, 2025

	<u>Major Funds</u>			Homer Educational Facilities Leasing Corporation	Total Governmental Fund
	General Fund	Qualified Capital Purpose Undertaking Fund	Other Governmental Fund		
DISBURSEMENTS (Continued)					
State and Categorical Programs	9,422	-	-	-	9,422
Federal Programs	217,411	-	-	-	217,411
School Nutrition Programs	-	-	302,375	-	302,375
Student Activities	-	-	247,348	-	247,348
Employee Benefits	15,205	-	-	-	15,205
Capital Outlay	94,389	-	-	-	94,389
Debt Service	121,908	129,351	332,519	332,519	916,297
Non-Program Expenditures	-	170,262	-	-	170,262
Total Disbursements	<u>7,258,382</u>	<u>299,613</u>	<u>882,242</u>	<u>332,519</u>	<u>8,772,756</u>
 Cash Receipts Over (Under)					
Disbursements	(562,801)	(163,482)	105,151	-	(621,132)
Transfers In (Out)	-	-	-	-	-
Fund Balances, Beginning of Year (As Restated)	<u>1,970,396</u>	<u>334,790</u>	<u>230,130</u>	<u>-</u>	<u>2,535,316</u>
Fund Balances, End of Year	<u>\$ 1,407,595</u>	<u>\$ 171,308</u>	<u>\$ 335,281</u>	<u>\$ -</u>	<u>\$ 1,914,184</u>

The notes are an integral part of these financial statements.

Homer Community Schools District No. 31R

Homer, Nebraska

NOTES TO THE FINANCIAL STATEMENTS

August 31, 2025

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Reporting Entity

The District's Board of Education is the basic level of government which has financial accountability and control over all activities related to public school education in the District. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since the District's board members are elected by the public and have decision making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters.

All significant activities and organizations on which the District exercises oversight responsibility have been included in the District's financial statements.

The criteria for including organizations as component units within the District's reporting entity, as set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, include whether:

- The organization is legally separate (can sue and be sued in their own name).
- The District holds the corporate powers of the organization.
- The District appoints a voting majority of the organization's board.
- The District is able to impose its will on the organization.
- The organization has the potential to impose a financial benefit/burden on the District.
- There is fiscal dependency by the organization on the District.

The Homer Educational Facilities Leasing Corporation (the Corporation), a Nebraska not-for-profit corporation, is included as a discretely presented component unit of the District because the District's Board of Education authorized the creation of the Corporation, it appoints the board members for the Corporation and can exert its will over the Corporation. In addition, the Corporation was organized for the sole benefit of the District. There are no other potential component units that meet the criteria as set forth by GASB for inclusion in the financial statements of the District.

The District has the following related organizations that are not considered to have a significant operational or financial relationship:

The Homer Community Educational Foundation, Inc. receives donations to be used for student scholarships and various school projects.

Homer Community Schools District No. 31R
Homer, Nebraska
NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
August 31, 2025

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Reporting Entity (Continued)

The Homer Booster Club receives donations to be used for student activities.

Basic Financial Statements - Government-Wide Statements

The District utilizes the provisions of Statement No. 34 of the Government Accounting Standards Board, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. Statement No. 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 the following components: restricted and unrestricted.

The statement of net position and statement of activities report information on the District as a whole. They include all funds of the District except for fiduciary funds. The effects of interfund activity have been removed for 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 District does not report any business-type 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 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 receipts are reported instead as general receipts.

Basic Financial Statements - Fund Financial Statements

The fund financial statements of the reporting entity are organized into funds, each of which is considered a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, receipts, and expenditures. All of the District's funds are considered governmental funds. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the District, meets specific mathematical criteria set forth by GASB, or is identified as a major fund by the District's management. All remaining governmental funds by category are summarized into a single column as nonmajor governmental funds.

Homer Community Schools District No. 31R
Homer, Nebraska
NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
August 31, 2025

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Basic Financial Statements - Fund Financial Statements (Continued)

The District reports the following major governmental funds:

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

The General Fund for financial reporting purposes, also includes the following components, which are considered funds for budgetary purposes, but do not meet the definition as special revenue funds as clarified in GASB Statement 54, or whose activities are insignificant and reporting as part of the General Fund is allowable.

Depreciation Fund – This fund is established by the district in order to facilitate the eventual purchase of costly capital outlay by reserving the amount from the General Fund. The transfer of funds is considered a disbursement in the General Fund and a transfer from General Fund in the Depreciation Fund. The purpose of the fund is to spread replacement costs of capital outlay over a period of years.

Employee Benefit Fund – This fund is established by the district in order to specifically reserve General Fund money for the benefit of school district employees such as unemployment compensation, early retirement, health insurance deductibles, etc. The transfer of funds is considered a disbursement in the General Fund and a transfer from General Fund in the Employee Benefit Fund.

Qualified Capital Purpose Undertaking Fund – This fund is established for the removal of environmental hazards, the reduction or elimination of accessibility barriers in School District’s buildings, the repayment of qualified zone academy bonds issued for a qualified capital purpose, modifications for life safety code violations, indoor air quality projects, and mold abatement and prevention products.

The District reports the following nonmajor governmental funds:

Activities Fund – The fund is used to account for assets held by the District and the related receipts and expenditures used in various school organizations and activities.

Homer Community Schools District No. 31R
Homer, Nebraska
NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
August 31, 2025

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Basic Financial Statements - Fund Financial Statements (Continued)

School Nutrition Fund – The fund is used to accommodate all aspects of the School Lunch Program and accounts for all receipts and disbursements of all Child Nutrition Programs.

Special Building Fund – The fund is established for acquiring or improving sites and buildings, including construction, alteration, or improvement of buildings. accounts for taxes levied and other revenue specifically maintained for acquiring or improving sites and buildings, including the construction, alteration, or improvements of buildings. The Board of Education may approve a budget with levy limitation of 14 cents per one hundred dollars of valuation may be established for this fund by a vote of the people within the District.

Basis of Accounting

The District prepares its financial statements on the modified cash basis, which is in conformity with the accounting practices prescribed or permitted by the State of Nebraska Department of Education.

The modified cash basis of accounting is a basis of accounting other than generally accepted accounting principles (GAAP) as established by GASB. 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 GAAP.

Only cash (and cash equivalents) and items that involve the receipt or disbursement of cash (or equivalents) during the period are recognized, except for the following modifications:

Assets that normally convert to cash or cash equivalents (e.g. certificates of deposit) that arise from transactions and events involving cash or cash equivalents are recognized; and taxes and other revenues collected by the county treasurers are included in revenues of the District in the year collected by the counties and the District funds held by the county treasurer's at year end are included as assets of the District. This is in accordance with the requirements of the State of Nebraska Department of Education.

As a result of the use of this modified cash basis of accounting, certain transactions are not recorded in the financial statements. For example, accounts receivable and revenues for billed or provided services that have not been collected in cash are not accrued as revenue or receivables. Additionally, capital assets, such as property, equipment, and infrastructure, and long-term liabilities, such as debt and compensated absences, are not reported. Right-to-use assets and liabilities related to leases are not reported.

Homer Community Schools District No. 31R
Homer, Nebraska
NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
August 31, 2025

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Basis of Accounting (Continued)

If the District utilized GAAP, the fund financial statements for governmental funds would use the modified accrual basis of accounting, and the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financial statements would be presented in accordance with the accrual basis of accounting.

Capital Assets

Capital assets are not recorded as assets on the government-wide or fund financial statements, and depreciation is not recognized. Purchases of capital assets are recorded as disbursements by function in the financial statements.

Leases

Since the District reports on the modified cash basis of accounting right-to-use assets are not recorded as assets on the government-wide or fund financial statements, and amortization is not recognized. Likewise, the related liabilities for these leases are not recognized in the financial statements. Payment on all leases are recorded as disbursements by function in the financial statements. A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. Leases that transfer ownership (formerly disclosed as capital leases) are now disclosed in the footnote for long-term debt and other leases are disclosed in a separate footnote. Disclosure of terms and lease obligations are disclosed to maturity for significant leases with the exception of those leases meeting the criteria of short-term leases. Short-term leases are those with maximum possible terms at inception of 12 months or less. No disclosures are required for these leases.

Long Term Obligations

Long-term debt is not reported as a liability in the government-wide or fund financial statements. Proceeds from long-term debt are reported as receipts and payments of principal are reported as disbursements in both the government-wide and fund financial statements. The district currently has no long-term debt to report on.

Equity Classification

Government-Wide Statements

Equity is classified as net position and displayed in two components:

Homer Community Schools District No. 31R
Homer, Nebraska
NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
August 31, 2025

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Equity Classification (Continued)

Government-Wide Statements

Restricted net position consists of net assets with constraints placed on the use either by external groups, such as creditors, contributors, or laws and regulations of other governments, or through constitutional provisions or enabling legislation.

Unrestricted net position consists of net assets that do not meet the definition of restricted.

It is the District's policy to use restricted net assets first, prior to the use of unrestricted net assets, when a disbursement is paid for purposes in which both restricted and unrestricted net assets are available.

Fund Financial Statements

Governmental fund equity is classified as fund balance.

Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Non-spendable

This classification includes amounts that cannot be spent because they either (a) are not in spendable form or (b) are legally or contractually required to be maintained intact. The District currently has no amounts classified in this category.

Restricted

This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws and regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Homer Community Schools District No. 31R
Homer, Nebraska
NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
August 31, 2025

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Equity Classification (Continued)

Fund Balance Classification (Continued)

Committed

This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Education. These amounts cannot be used for any other purposes unless the Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed to use in satisfying those contractual requirements.

Assigned

This classification includes amounts that are constrained by the District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Education or through the Board delegating this responsibility to the District administrator through the budgetary process.

Unassigned

This classification includes the residual fund balance for the General Fund.

The District would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

Interfund Balances and Activities

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

Compensated Absences

In accordance with the modified cash basis of accounting, vacation and sick leave are recorded when paid.

Homer Community Schools District No. 31R
Homer, Nebraska
NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
August 31, 2025

NOTE A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

Use of Estimates

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

Budget Process and Property Taxes

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the modified cash basis of accounting. Total disbursements for each fund may not exceed the total budgeted disbursements. The General Fund is also subject to a total non-special education disbursement limit. Appropriations for disbursements lapse at year end. Any revisions to the adopted budget of total disbursements to any fund require a public hearing. 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 disbursements and/or tax levy limitations.

The property tax requirement resulting from the budget process is utilized to establish the tax levy in accordance with state statutes, which tax levy attaches as an enforceable lien on property within the 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.

NOTE B. CASH AND INVESTMENTS

For the following disclosures, deposits - including checking accounts, savings accounts, and certificates of deposit - are all classified as cash on the financial statements.

The carrying value of the cash and investments consisted of the following:

Checking and savings accounts	\$1,268,417
Certificates of deposit	192,333
Cash at County Treasurer	<u>453,434</u>
Total cash and investments	<u>\$1,914,184</u>

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of August 31, 2025, the District held bank deposits in a local bank.

Homer Community Schools District No. 31R
Homer, Nebraska
NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
August 31, 2025

NOTE B. CASH AND INVESTMENTS - CONTINUED

Custodial Credit Risk – Deposits (Continued)

Bank Deposits

As of August 31, 2025, the District's carrying amount of deposits was \$1,914,184. The bank balances for all funds totaled \$1,257,289. The District's policy is to require depositories to provide pledged securities to cover deposits in excess of FDIC limits. For purposes of classifying categories of custodial risk, the bank balances of the District's deposits, as of August 31, 2025, were either entirely insured or collateralized with a letter of credit held by the financial institution but not in the District's name.

Investments

As defined by GASB Statement 3, the District had no investments as of August 31, 2025.

NOTE C. RETIREMENT PLAN

Plan Description

The District contributes to the Nebraska School Employees Retirement System, a cost-sharing, multi-employer defined benefit pension plan administered by the Nebraska Public Employee Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2024, there were 263 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, and Nebraska Community Colleges), are members of the plan.

Normal retirement is at age 65. For an employee who became a member before July 1, 2013, the monthly benefit is equal to the greater of the following: 1) the sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to \$3.50 per year of service; or 2) the monthly average of the three 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor of two percent, and an actuarial factor based on age.

Homer Community Schools District No. 31R
Homer, Nebraska
NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
August 31, 2025

NOTE C. RETIREMENT PLAN – CONTINUED

Plan Description (Continued)

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 age plus creditable service equals 85 or greater.

For school employees who became members prior to July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost of living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or two and one-half percent. The current benefit paid to a retired member or beneficiary is adjusted so that the purchasing power of the benefit being paid is not less than 75 percent of the purchasing power of the initial benefit.

For school employees who became members on or after July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost-of-living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or one percent. There is no purchasing power floor for employees who fall under this tier.

For the District's year ended August 31, 2025, the District's total payroll for all employees was \$4,436,888. Total covered payroll was \$4,173,687. Covered payroll refers to all compensation paid by the District to active employees by the plan.

Contributions

On May 6, 2025, LB645 was signed into law. LB645 changes contribution rates for the School Employees Retirement System ("the Plan"). The contribution rate for members,

Homer Community Schools District No. 31R
Homer, Nebraska
NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
August 31, 2025

NOTE C. RETIREMENT PLAN – CONTINUED

Contributions (Continued)

employers, and the State of Nebraska will now be dependent on the funded status of the Plan as determined by the independent, third-party actuarial valuation report.

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

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

The employee contribution was equal to 9.78 percent from July 1, 2023, to June 30, 2025. The employee contribution was 8.0 percent from July 1, 2025, to August 31, 2025. The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2025 was \$399,918.

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

Pension Liabilities

At June 30, 2024, the District had a liability/(asset) of (\$744,447) for its proportionate share of the net pension liability (this liability is not recorded in the accompanying cash basis financial statements). The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date. The NPERS School Plan was 99.9% funded as of November 18, 2024 based on actuarial valuations report. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2024, the District's proportion was 0.135245 percent, which was a decrease of 0.002457 percent from its proportion measured as of June 30, 2023.

For the year ended June 30, 2024, the District's allocated pension expense/(Income) was (\$130,230).

Homer Community Schools District No. 31R
Homer, Nebraska
NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
August 31, 2025

NOTE C. RETIREMENT PLAN – CONTINUED

Actuarial Assumptions

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

Inflation	2.35 percent
Salary increases, including wage inflation	2.85 – 12.85 percent
Cost-of-Living Adjustment	Members hired before July 1, 2013: 2.00% with a floor benefit equal to 75% purchasing power of original benefit. Members hired on/after July 1, 2013: 1.00% with no floor benefit.
Investment Rate of Return, net of investment expense, including inflation	7.0 percent

The School Plan’s pre-retirement mortality rates were based on the Pub-2010 General Members (Above Median) Employee Mortality Table (100% of male rates, 95% of female rates), both male 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 for retirees were based on the Pub-2010 General Members (Above Median) Retiree Mortality Table (100% of male rates, 95% of female rates), both male and female rates set back one year, projected generationally using MP-2019 modified to 75% of the ultimate rates.

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

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

The actuarial assumptions used in the July 1, 2024, valuations for the School Plan are based on the results of the most recent actuarial experience study, which covered the four-year period ending June 30, 2023. The experience study report is dated February 19, 2025.

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by

Homer Community Schools District No. 31R
Homer, Nebraska
NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
August 31, 2025

NOTE C. RETIREMENT PLAN – CONTINUED

Actuarial Assumptions (Continued)

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 plan’s target asset allocation as June 30, 2024 (see the discussion of the pension plan’s investment policy) are summarized below.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Equity	24.0%	6.8%
Global Equity	22.0%	7.1%
Non-U.S. Equity	11.5%	6.9%
Fixed Income	30.0%	11.0%
Private Equity	5.0%	9.4%
Real Estate	7.5%	6.3%
Total	100.0%	

*Arithmetic mean, net of investment expenses

Discount Rate

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

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and non-employers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plans’ fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2123.

Sensitivity of the District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.0 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.0 percent) or 1-percentage-point higher (8.0 percent) than the current rate.

Homer Community Schools District No. 31R
Homer, Nebraska
NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
August 31, 2025

NOTE C. RETIREMENT PLAN – CONTINUED

Sensitivity of the District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate (Continued)

	<u>Discount Rate</u>	<u>District’s proportionate share of net pension liability</u>
1% Decrease	6.0%	\$2,352,490
Current discount rate	7.0%	(\$744,447)
1% Increase	8.0%	(\$3,283,657)

Plan Fiduciary Net Position

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

NOTE D. NON-CASH TRANSACTIONS

The District receives USDA Federal Food Commodities that are passed through the State Department of Health & Human Services Food Distribution Program. The Department provides the District with various food items during the school year to be incorporated into the District’s nutrition program. For the year ending August 31, 2025, the value of commodities received by the District was \$7,988.

NOTE E. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year, the District carried commercial insurance for general liability, public official’s liability, property coverage, and workers’ compensation coverage. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE F. LONG-TERM DEBT

Building Project Note – Series 2021

The Homer Educational Facilities Leasing Corporation (the Corporation) issued the Tax-Exempt Lease Revenue Educational Facilities Note, Series 2021, for the Homer Community Schools Project. The term note is due in annual principal payments through 2029, with interest at 0.85% due semi-annually. A regional bank is the Lender. Security is provided by the related lease-purchase agreement with the district.

Homer Community Schools District No. 31R
Homer, Nebraska
NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
August 31, 2025

NOTE F. LONG-TERM DEBT - CONTINUED

Building Project Note – Series 2021 (Continued)

The District has a lease agreement with the Corporation for the lease purchase of the related project. The lease payments coincide both in timing and amounts to the note payments and will provide all funding for retirement of the debt. Lease payments are funded by tax levies in the District’s Special Building Fund.

Since the Corporation is a discretely presented component unit of the District, for financial reporting purposes, the activities are discretely presented in the financial statements of the District as a whole. Accordingly, the lease receipts of the Corporation and the lease payments of the District are netted and only principal and interest are reflected as disbursements. For budget purposes, the activities of the Corporation are not included as activities of the District. Lease payments for the fiscal year were \$332,519.

General Obligation Bond – Series 2022

General Obligation Bonds, Series 2022, were issued in July 2022 in the original amount of \$710,000. The bonds are due annually until 2030, with interest paid semi-annually at a rate of 3.15%. Interest paid for the year was \$17,955.

Bus Lease Purchase Agreement – 2025

During the year ended August 31, 2025, the District entered into a lease agreement for buses with Community First National Bank. The lease agreement requires annual payments of \$121,908, with the final payment due in August 2030. Payments under the lease agreement totaled \$121,908 for the year ended August 31, 2025

Changes in Long-Term Debt

Series	Beginning of Year	Issued	Retired	End Of Year	Due Within One Year
2021	\$ 1,635,000	\$ -	\$ 320,000	\$ 1,315,000	\$ 325,000
2022	617,901	-	95,046	522,855	98,088
Lease '25	-	642,610	116,180	526,430	95,092
Total	<u>\$ 2,252,901</u>	<u>\$ 642,610</u>	<u>\$ 531,226</u>	<u>\$ 2,364,285</u>	<u>\$ 518,180</u>

Homer Community Schools District No. 31R
Homer, Nebraska
NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
August 31, 2025

NOTE F. LONG-TERM DEBT – CONTINUED

Future Maturities

Maturities on the above long-term debt are as follows:

Year Ending August 31,	<u>Building Project Note - Series 2021</u>		
	Principal	Interest Rate 0.85%	Interest
			Total
2026	\$ 325,000	\$ 9,796	\$ 334,796
2027	325,000	7,034	332,034
2028	330,000	4,250	334,250
2029	335,000	1,424	336,424
	<u>\$ 1,315,000</u>	<u>\$ 22,504</u>	<u>\$ 1,337,504</u>

Year Ending August 31,	<u>General Obligation Bonds - Series 2022</u>		
	Principal	Interest Rate 3.15%	Interest
			Total
2026	\$ 98,088	\$ 14,925	\$ 113,013
2027	101,228	11,786	113,013
2028	104,467	8,546	113,013
2029	107,811	5,203	113,013
2030	111,261	1,752	113,013
	<u>\$ 522,855</u>	<u>\$ 42,212</u>	<u>\$ 565,067</u>

Year Ending August 31,	<u>Bus Lease Purchase Agreement - Series 2025</u>		
	Principal	Interest Rate 5.09%	Interest
			Total
2026	\$ 95,092	\$ 26,816	\$ 121,908
2027	99,936	21,972	121,908
2028	105,027	16,882	121,908
2029	110,377	11,532	121,908
2030	115,999	5,909	121,908
	<u>\$ 526,430</u>	<u>\$ 83,111</u>	<u>\$ 609,541</u>

Homer Community Schools District No. 31R
Homer, Nebraska
NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
August 31, 2025

NOTE H: ADJUSTMENT TO AND RESTATEMENTS OF BEGINNING BALANCES

At the beginning of the fiscal year ending August 31, 2025, an error correction resulted in an additional fund added to the school district’s accounting software. The district has had an additional bank account acting as a flex account for the District’s employees but the account was not previously reported in the accounting software or in the financial statements. This bank account is under the District’s Employer Identification Number and therefore should have been budgeted and reported on the District’s financial statements. The beginning net position and fund net position has been corrected and reported as follows:

	As Previously Reported August 31, 2024	Error Correction	As Restated August 31, 2024
Governmental Funds			
Employee Benefit Fund	Not Reported	\$ 6,738	\$ 6,738

NOTE I: TAX ABATEMENTS

The District is subject to property tax abatements granted by the City of Jackson, Nebraska, through Tax Incremental Financing (TIF) agreements with various developers. The incremental increase in valuation from the development is not included in District's available valuation base until the TIF agreement has expired, which is generally 15 years. The incremental taxes, including the District's share is returned to the developer, effectively rebating the taxes on the increased valuation.

Information relevant to the tax abatements impacting the District for the year ending August 31, 2025, are as follows:

Total TIF valuation 2024	\$ 1,311,765
District's total levy (per \$100 valuation)	0.660116
District's share of tax abatement	8,659

NOTE J. INTERFUND TRANSFERS

During the year ended August 31, 2025, the District did not have any transfers.

NOTE K. SUBSEQUENT EVENTS

In preparing the financial statements the District has evaluated events and transactions for potential recognition or disclosure through November 20, 2025, the date the financial statements were available to be issued.

SUPPLEMENTARY AND OTHER INFORMATION

Homer Community Schools District No. 31R
Homer, Nebraska
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
GENERAL FUND COMPONENTS
August 31, 2025

	General Fund	Depreciation Fund	Employee Benefit Fund	Total Governmental Funds
ASSETS				
Cash at Bank	\$ 707,756	\$ 296,876	\$ 4,055	\$ 1,008,687
Cash at County Treasurer	398,909	-	-	398,909
 Total Assets	<u>\$ 1,106,664</u>	<u>\$ 296,876</u>	<u>\$ 4,055</u>	<u>\$ 1,407,595</u>
FUND BALANCES				
Restricted				
Debt Service	\$ -	\$ -	\$ -	\$ -
Capital Outlay	-	-	-	-
Assigned				
Employee Benefits	-	-	4,055	4,055
Capital Purchase	-	296,876	-	296,876
Unassigned	1,106,664	-	-	1,106,664
 Total Fund Balances	<u>\$ 1,106,664</u>	<u>\$ 296,876</u>	<u>\$ 4,055</u>	<u>\$ 1,407,595</u>

The notes are an integral part of these financial statements.

Homer Community Schools District No. 31R
Homer, Nebraska
**COMBINING STATEMENT OF CASH RECEIPTS, DISBURSEMENTS,
AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS**
GENERAL FUND COMPONENTS
For the Year Ended August 31, 2025

	General Fund	Depreciation Fund	Employee Benefit Fund	Total Governmental Funds
CASH RECEIPTS				
Local Sources				
Taxes	\$ 2,224,357	\$ -	\$ 5	\$ 2,224,362
Interest on Investments	14,978	8,723	-	23,702
Food Services	-	-	-	-
Activity Receipts	-	-	-	-
Other Local Receipts	943	-	-	943
Intermediate Sources	159,291	-	-	159,291
State Sources	3,974,358	-	-	3,974,358
Federal Sources	299,390	-	-	299,390
Non-Revenue Receipts	1,017	-	12,517	13,534
Total Cash Receipts	<u>6,674,336</u>	<u>8,723</u>	<u>12,522</u>	<u>6,695,582</u>
DISBURSEMENTS				
Instruction:				
Regular	3,886,889	-	-	3,886,889
Special Education	620,431	-	-	620,431
Summer	1,147	-	-	1,147
Support Services				
Students	392,322	-	-	392,322
Instructional Staff	266,835	-	-	266,835
Executive Administration	214,878	-	-	214,878
Legal Services	-	-	-	-
Office of the Principal	382,829	-	-	382,829
Central Services	157,752	-	-	157,752
Operations and Maintenance	541,774	-	-	541,774
Student Transportation	335,191	-	-	335,191
State and Categorical Programs	9,422	-	-	9,422
Debt Service	121,908	-	-	121,908
Federal Programs	217,411	-	-	217,411
Employee Benefits	-	-	15,205	15,205
Capital Outlay	-	94,389	-	94,389
Total Disbursements	<u>7,148,788</u>	<u>94,389</u>	<u>15,205</u>	<u>7,258,382</u>
Cash Receipts Over (Under)				
Disbursements	(474,452)	(85,666)	(2,683)	(562,801)
Transfers In (Out)	-	-	-	-
Fund Balances, Beginning of Year (As Restated)	<u>1,581,117</u>	<u>382,542</u>	<u>6,738</u>	<u>1,970,396</u>
Fund Balances, End of Year	<u>\$ 1,106,664</u>	<u>\$ 296,876</u>	<u>\$ 4,055</u>	<u>\$ 1,407,595</u>

The notes are an integral part of these financial statements.

Homer Community Schools District No. 31R
Homer, Nebraska
COMBINING BALANCE SHEET - MODIFIED CASH BASIS
OTHER GOVERNMENTAL FUNDS
August 31, 2025

	Activities Fund	School Nutrition Fund	Special Building Fund	Total Governmental Funds
ASSETS				
Cash at Bank	\$ 98,833	\$ 18,620	\$ 177,354	\$ 294,807
Cash at County Treasurer	-	-	40,474	40,474
 Total Assets	\$ 98,833	\$ 18,620	\$ 217,829	\$ 335,281
 FUND BALANCES				
Restricted				
Capital Outlay	\$ -	\$ -	\$ 217,829	\$ 217,829
Assigned for:				
Student Activities	98,833	-	-	98,833
Nutrition Program	-	18,620	-	18,620
Unassigned	-	-	-	-
 Total Fund Balances	\$ 98,833	\$ 18,620	\$ 217,829	\$ 335,281

The notes are an integral part of these financial statements.

Homer Community Schools District No. 31R
Homer, Nebraska
**COMBINING STATEMENT OF CASH RECEIPTS, DISBURSEMENTS,
AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS**
OTHER GOVERNMENTAL FUNDS
For the Year Ended August 31, 2025

	Activities Fund	School Nutrition Fund	Special Building Fund	Total Governmental Funds
CASH RECEIPTS				
Local Sources				
Taxes	\$ -	\$ -	\$ 198,303	\$ 198,303
Interest on Investments	-	1,065	3,191	4,256
Food Services	-	42,873	-	42,873
Activity Receipts	281,282	-	-	281,282
Other Local Receipts	-	-	-	-
Intermediate Sources				
State Sources	-	1,210	124,639	125,849
Federal Sources	-	164,567	-	164,567
Non-Program Receipts	-	-	170,262	170,262
Total Cash Receipts	<u>281,282</u>	<u>209,716</u>	<u>496,395</u>	<u>987,392</u>
DISBURSEMENTS				
School Nutrition Programs	-	302,375	-	302,375
Activity Disbursements	247,348	-	-	247,348
Capital Outlay	-	-	-	-
Debt Service	-	-	332,519	332,519
Total Disbursements	<u>247,348</u>	<u>302,375</u>	<u>332,519</u>	<u>882,242</u>
Cash Receipts Over (Under)				
Disbursements	33,934	(92,659)	163,876	105,151
Transfers In (out)	-	-	-	-
Fund Balances, Beginning of Year	<u>64,899</u>	<u>111,278</u>	<u>53,953</u>	<u>230,130</u>
Fund Balances, End of Year	<u>\$ 98,833</u>	<u>\$ 18,620</u>	<u>\$ 217,829</u>	<u>\$ 335,281</u>

The notes are an integral part of these financial statements.

Homer Community Schools District No. 31R
Homer, Nebraska
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - ACTUAL AND BUDGET
GENERAL FUND

For the Year Ended August 31, 2025

	Actual	Original/Final Budget
FUND BALANCE, Beginning of Year	\$ 1,581,117	\$ 2,289,567
CASH RECEIPTS		
Local Sources		
1100 Taxes Levied	1,983,068	3,120,815
1115 Carline Taxes	1,790	1,500
1120 Public Power District Sales Tax	14,595	11,500
1125 Motor Vehicle Taxes	219,879	205,500
1140 Penalties and Interest on Taxes	5,026	5,000
1335 Tuition From Other School Districts	-	2,000
1510 Interest on Investments	14,978	15,000
1740 Fees	443	-
1911 Local License Fees	500	8,500
1990 Miscellaneous Local Revenue	-	-
Total Local Sources	2,240,279	3,369,815
Intermediate Sources		
2110 County Fines and Licenses	15,734	12,500
2130 Other County Receipts	15,734	-
2210 ESU Receipts	127,823	-
Total Intermediate Sources	159,291	12,500
State Sources		
3110 State aid	2,008,934	2,008,934
3120 Special Education	676,483	315,000
3125 Special Education Transportation	436	900
3130 Homestead Exemption	33,240	-
3131 Property Tax Credit	1,137,709	-
3166 Flex Spending: School Age Support Services	-	10,500
3180 Pro-Rate Motor Vehicle	9,931	9,250
3400 State Apportionment	94,719	45,000
3535 High Ability Learners	5,407	4,500
3551 Career Education	7,500	-
Total State Sources	3,974,358	2,394,084
Federal Sources		
4307 Native American Education	-	165,000
4310 REAP	98,052	40,000
4505 Title I Part A	96,238	70,000
4509 Title II Part A	8,808	-
4516 IDEA Preschool Base/IDEA Enrollment Poverty	2,691	85,000
4518 IDEA Part B (611) Base Allocation	39,634	20,000
4525 Federal Vocational & Applied Technology Education	6,066	10,000
4708 MIPS	3,442	1,200

The notes are an integral part of these financial statements.

Homer Community Schools District No. 31R
Homer, Nebraska
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - ACTUAL AND BUDGET
GENERAL FUND

For the Year Ended August 31, 2025

	Actual	Original/Final Budget
CASH RECEIPTS (Continued)		
Federal Sources (Continued)		
4709 MAAPS	1,905	6,500
4969 Title IV Part A	10,000	10,000
4998 ESSERS III	32,555	-
Total Federal Sources	299,390	407,700
Non-Revenue Receipts		
5301 Insurance Adjustments	310	-
5690 Other Non-Revenue Receipts	707	-
Total Non-Revenue Receipts	1,017	-
Budget Contingency	-	-
Total Cash Receipts	6,674,336	6,184,099
 TOTAL FUNDS AVAILABLE	 8,255,453	 8,473,666
 DISBURSEMENTS		
Instruction		
1100 Regular Instructional	3,201,714	4,300,000
1125 Regular Instructional School Age (Flex-Spending)	73,259	-
1150 Limited English Proficiency Programs	23,970	-
1160 Poverty Programs	573,941	-
1190 Early Childhood Educational Programs	14,005	-
1200 Special Education School Age	611,960	500,000
1292 Special Education Instructional Programs - Ages 0-2	8,470	-
1300 Summer School	1,147	25,000
Support Services - Students		
2120 Guidance Services	135,130	450,000
2130 Health Services	59,676	-
2141 Psychological Services - SPED School Age	94,752	-
2151 Speech Pathology/Audiology Services - SPED School Age	88,727	-
2161 Occupational Therapy - SPED School Age	8,657	-
2171 Physical Therapy - SPED School Age	5,285	-
2181 Visually Impaired - Related Services: SPED School Age	96	-
2190 Student - Other	-	-
Support Services - Instruction		
2212 Instruction and Curriculum Development	-	175,000
2213 Instructional Staff Training	158,827	-
2220 Library/Media Services	108,008	-
Support Services - General Administration		
2310 Board of Education	850	-
2320 Executive Administration	214,028	290,000
2330 District Legal Services	-	-

The notes are an integral part of these financial statements.

Homer Community Schools District No. 31R
Homer, Nebraska
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - ACTUAL AND BUDGET
GENERAL FUND

For the Year Ended August 31, 2025

	Actual	Original/Final Budget
DISBURSEMENTS (Continued)		
2410 Office of the Principal	382,829	410,000
Central Services		
2510 Fiscal Services	155,099	200,000
2530 Printing Publishing and Duplicating Services	65	-
2570 Personnel Services	2,587	-
Operation and Maintenance of Plant		
2610 Operation of Buildings	541,774	540,000
2620 Maintenance of Buildings	-	-
2670 Safety	-	-
Student Transportation		
2710 Regular Pupil Transportation	332,838	389,601
2712 School Age SPED Pupil Transportation	2,352	-
Private and State Categorical Programs		
3535 High Ability Learners	8,338	14,000
3551 Career Education	1,084	-
Debt Service		
5000 Debt Service	121,908	-
Federal Programs		
6200 Title I, Part A: Improving Basic Programs	105,519	515,000
6406 IDEA Preschool Base	-	-
6408 IDEA Part B Base (611) Enrollment/Poverty	42,775	-
6700 Carl Perkins	6,066	-
6910 Native American Education	-	-
6992 REAP	49,293	-
6998 ESSER III	13,759	-
Transfers		
8000 Transfers	-	165,065
Total Disbursements	<u>7,148,788</u>	<u>7,973,666</u>
 FUND BALANCE, End of Year	 <u>\$ 1,106,664</u>	 <u>\$ 500,000</u>
 ANALYSIS OF FUND BALANCE:		
Cash		
Checking & Savings Accounts	\$ 515,423	
Certificates of Deposit	192,333	
	<u>707,756</u>	
 Cash at County Treasurers	 <u>398,909</u>	
 TOTAL FUND BALANCE	 <u>\$ 1,106,664</u>	

The notes are an integral part of these financial statements.

Homer Community Schools District No. 31R
Homer, Nebraska
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - ACTUAL AND BUDGET
DEPRECIATION FUND
For the Year Ended August 31, 2025

	Actual	Original/Final Budget
FUND BALANCE, Beginning of Year	\$ 382,542	\$ 324,799
CASH RECEIPTS		
Interest on Investments	8,723	-
Transfers From General Fund	-	175,201
Total Cash Receipts	8,723	175,201
TOTAL FUNDS AVAILABLE	391,265	500,000
DISBURSEMENTS		
Other Support Services	94,389	500,000
Total Disbursements	94,389	500,000
FUND BALANCE, End of Year	\$ 296,876	\$ -
ANALYSIS OF FUND BALANCE:		
Cash		
Checking & Savings Accounts	\$ 296,876	

The notes are an integral part of these financial statements.

Homer Community Schools District No. 31R
Homer, Nebraska
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - ACTUAL AND BUDGET
Employee Benefit FUND
For the Year Ended August 31, 2025

	Actual	Original/Final Budget
FUND BALANCE, Beginning of Year (As Restated)	\$ 6,738	\$ -
CASH RECEIPTS		
Interest on Investments	5	-
Non-Revenue Receipts	12,517	-
Total Cash Receipts	12,522	-
TOTAL FUNDS AVAILABLE	19,260	-
DISBURSEMENTS		
Other Employee Benefits	15,205	-
FUND BALANCE, End of Year	\$ 4,055	\$ -
ANALYSIS OF FUND BALANCE:		
Cash		
Checking and savings accounts	\$ 4,055	

The notes are an integral part of these financial statements.

Homer Community Schools District No. 31R
Homer, Nebraska
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - ACTUAL AND BUDGET
ACTIVITIES FUND
For the Year Ended August 31, 2025

	Actual	Original/Final Budget
FUND BALANCE, Beginning of Year	\$ 64,899	\$ 51,329
CASH RECEIPTS		
Activity Receipts	281,282	168,671
TOTAL FUNDS AVAILABLE	346,181	220,000
DISBURSEMENTS		
Activity Disbursements	247,348	220,000
FUND BALANCE, End of Year	\$ 98,833	\$ -
ANALYSIS OF FUND BALANCE:		
Cash		
Checking and savings accounts	\$ 98,833	

The notes are an integral part of these financial statements.

Homer Community Schools District No. 31R
Homer, Nebraska
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - ACTUAL AND BUDGET
SCHOOL NUTRITION FUND
For the Year Ended August 31, 2025

	Actual	Original/Final Budget
FUND BALANCE, Beginning of Year	\$ 111,278	\$ 107,492
CASH RECEIPTS		
Interest on Investments	1,065	-
Daily Sales	42,873	-
State Reimbursements	1,210	-
Federal Reimbursements	164,567	188,508
Other Non-Revenue Receipts	-	-
Total Cash Receipts	209,716	188,508
 TOTAL FUNDS AVAILABLE	 320,994	 296,000
DISBURSEMENTS		
Other Professional Services	35	-
Non-Technology Related Repairs & Maintenance	7,386	-
Food Service Management	293,215	296,000
General Supplies	500	-
Food	738	-
Miscellaneous Expenditures	500	-
Total Disbursements	302,375	296,000
FUND BALANCE, End of Year	\$ 18,620	\$ -
ANALYSIS OF FUND BALANCE:		
Cash		
Checking and savings accounts	\$ 18,620	

The notes are an integral part of these financial statements.

Homer Community Schools District No. 31R
Homer, Nebraska
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - ACTUAL AND BUDGET
SPECIAL BUILDING FUND
For the Year Ended August 31, 2025

	Actual	Original/Final Budget
FUND BALANCE, Beginning of Year	\$ 53,953	\$ 143,243
CASH RECEIPTS		
Local Sources		
Taxes levied	196,350	330,000
Carline Taxes	189	-
Public Power District Sales Tax	1,543	-
Penalties and Interest on Taxes	220	-
Interest on Investments	3,191	-
Other Local Receipts	-	44,800.00
Total Local Sources	201,494	374,800
State Sources		
Homestead Exemption	3,515	-
Property Tax Credit	120,303	-
Namplate Taxes	-	-
Pro-Rate Motor Vehicle	822	-
Total State Sources	124,639	-
Non-Program Receipts		
Non-Program Receipts	170,262	-
Total Cash Receipts	496,395	374,800
TOTAL FUNDS AVAILABLE	550,347	518,043
DISBURSEMENTS		
Other Professional Services	-	-
Construction Services	-	-
Redemption of Principle	320,000	518,043
Interest on Long-Term Debt	12,519	-
Total Disbursements	332,519	518,043
FUND BALANCE, End of Year	\$ 217,829	\$ -
ANALYSIS OF FUND BALANCE:		
Cash		
Checking & Savings Accounts	\$ 177,354	
Cash at County Treasurers	40,474	
TOTAL FUND BALANCE	\$ 217,829	

The notes are an integral part of these financial statements.

Homer Community Schools District No. 31R

Homer, Nebraska

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - ACTUAL AND BUDGET
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND**

For the Year Ended August 31, 2025

	<u>Actual</u>	<u>Original/Final Budget</u>
FUND BALANCE, Beginning of Year	\$ 334,790	\$ 249,196
CASH RECEIPTS		
Local Sources		
Taxes Levied	88,487	114,564
Carline Taxes	66	-
Public Power District Sales Tax	536	-
Penalties and Interest on Taxes	551	-
Interest on Investments	2,873	1,240
Total Local Sources	<u>92,512</u>	<u>115,804</u>
State Sources		
Homestead Exemption	1,220	-
Property Tax Credit	41,765	-
Pro-Rate Motor Vehicle	634	-
Total State Sources	<u>43,619</u>	<u>-</u>
Total Cash Receipts	<u>136,131</u>	<u>115,804</u>
TOTAL FUNDS AVAILABLE	<u>470,921</u>	<u>365,000</u>
DISBURSEMENTS		
Miscellaneous Expenditures	16,350	-
Redemption of Principal	95,046	365,000
Interest on Long-Term Debt	17,955	-
Non-Program Expenditures	170,262	-
Total Disbursements	<u>299,613</u>	<u>365,000</u>
FUND BALANCE, End of Year	<u>\$ 171,308</u>	<u>\$ -</u>
ANALYSIS OF FUND BALANCE:		
Cash		
Checking & Savings Accounts	<u>\$ 157,257</u>	
Cash at County Treasurers	<u>14,051</u>	
TOTAL FUND BALANCE	<u>\$ 171,308</u>	

The notes are an integral part of these financial statements.

Homer Community Schools District No. 31R
Homer, Nebraska
SCHEDULE TO ACCOUNTS WITH COUNTY TREASURERS
GENERAL FUND
For the Year Ended August 31, 2025

	<u>Dakota County</u>	<u>Dixon County</u>	<u>Total</u>
CASH RECEIPTS			
1100 Property Taxes	\$ 1,996,511	\$ 6,636	\$ 2,003,147
1115 Carline	1,790	-	1,790
1120 Public Power District Sales Tax	14,595	-	14,595
1125 Motor Vehicle	219,307	571	219,879
1140 Penalties and Interest	5,026	-	5,026
3130 Homestead Exemption	32,942	299	33,240
3131 Property Tax Credit	1,131,150	6,558	1,137,709
3133 Nameplate Capacity Tax	-	-	-
3180 Pro-Rate Motor Vehicle	9,896	34	9,931
2110 Fines and License	15,734	-	15,734
1190 Miscellaneous Revenue	-	-	-
Total Cash Receipts	<u>3,426,952</u>	<u>14,099</u>	<u>3,441,051</u>
CASH DISBURSEMENTS			
Transfers to School Treasurer	3,504,790	19,694	3,524,484
County Treasurer Fees	20,013	66	20,080
Total Cash Disbursements	<u>3,524,803</u>	<u>19,760</u>	<u>3,544,563</u>
Cash Receipts Over (Under) Disbursements	(97,851)	(5,661)	(103,513)
Fund Balance, Beginning of Year	<u>495,687</u>	<u>6,734</u>	<u>502,422</u>
Fund Balance, End of Year	<u>\$ 397,836</u>	<u>\$ 1,073</u>	<u>\$ 398,909</u>

The notes are an integral part of these financial statements.

Homer Community Schools District No. 31R
Homer, Nebraska
SCHEDULE TO ACCOUNTS WITH COUNTY TREASURERS
SPECIAL BUILDING FUND
For the Year Ended August 31, 2025

	<u>Dakota County</u>	<u>Dixon County</u>	<u>Total</u>
CASH RECEIPTS			
1100 Property Taxes	\$ 197,634	\$ 702	\$ 198,336
1115 Carline	189	-	189
1120 Public Power District Sales Tax	1,543	-	1,543
1125 Motor Vehicle	-	-	-
1140 Penalties and Interest	220	-	220
3130 Homestead Exemption	3,483	32	3,515
3131 Property Tax Credit	119,609	694	120,303
3133 Nameplate Capacity Tax	-	-	-
3180 Pro-Rate Motor Vehicle	818	4	822
2110 Fines and License	-	-	-
1190 Miscellaneous Revenue	-	-	-
Total Cash Receipts	<u>323,497</u>	<u>1,430</u>	<u>324,927</u>
CASH DISBURSEMENTS			
Transfers to School Treasurer	299,824	2,088	301,911
County Treasurer Fees	1,979	7	1,986
Total Cash Disbursements	<u>301,802</u>	<u>2,095</u>	<u>303,897</u>
Cash Receipts Over (Under) Disbursements	21,695	(664)	21,031
Fund Balance, Beginning of Year	<u>18,666</u>	<u>778</u>	<u>19,443</u>
Fund Balance, End of Year	<u>\$ 40,361</u>	<u>\$ 113</u>	<u>\$ 40,474</u>

The notes are an integral part of these financial statements.

Homer Community Schools District No. 31R
Homer, Nebraska
SCHEDULE TO ACCOUNTS WITH COUNTY TREASURERS
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
For the Year Ended August 31, 2025

	Dakota County	Dixon County	Total
CASH RECEIPTS			
1100 Property Taxes	\$ 89,142	\$ 244	\$ 89,386
1115 Carline	66	-	66
1120 Public Power District Sales Tax	536	-	536
1125 Motor Vehicle	-	-	-
1140 Penalties and Interest	551	-	551
3130 Homestead Exemption	1,209	11	1,220
3131 Property Tax Credit	41,524	241	41,765
3133 Nameplate Capacity Tax	-	-	-
3180 Pro-Rate Motor Vehicle	633	1	634
2110 Fines and License	-	-	-
1190 Miscellaneous Revenue	-	-	-
Total Cash Receipts	133,661	497	134,158
CASH DISBURSEMENTS			
Transfers to School Treasurer	174,124	717	174,841
County Treasurer Fees	897	2	899
Total Cash Disbursements	175,021	719	175,740
Cash Receipts Over (Under) Disbursements	(41,360)	(223)	(41,583)
Fund Balance, Beginning of Year	55,372	262	55,634
Fund Balance, End of Year	\$ 14,012	\$ 39	\$ 14,051

The notes are an integral part of these financial statements.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Education
Homer Community Schools District No. 31R
Homer, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Homer Community Schools District No. 31R, as of and for the year ended August 31, 2025, and the related notes to the financial statements, which collectively comprise District's basic financial statements, and have issued our report thereon dated November 20, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Humphrey Public Schools District No. 31R, Homer, Nebraska's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Homer Community Schools District No. 31R, Homer, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of 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. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2025-001 and 2025-002.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Homer Community Schools District No. 31R financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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 as item 2025-003 that is required to be reported under *Government Auditing Standards*.

Homer Community School's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in our audit described in the accompanying schedule of findings and responses. The 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 District'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.

Porter & Company, P.C.

Porter & Company, PC
Sioux City, Iowa
November 20, 2025

Homer Community Schools District No. 31R

Homer, Nebraska

SCHEDULE OF FINDINGS AND RESPONSES

August 31, 2025

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements of Homer Community Schools District No. 31R.
2. Two deficiencies in internal control were disclosed during our audit of the financial statements of Homer Community Schools District No. 31R.
3. No significant deficiencies or material weaknesses in internal control were disclosed during our audit of the financial statements of Homer Community Schools District No. 31R.
4. One instance of noncompliance to the financial statements of Homer Community Schools District No. 31R were disclosed during the audit.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

DEFICIENCIES IN INTERNAL CONTROL

2025-001 Segregation of Duties

Condition: Due to a limited number of personnel, there is not adequate segregation of duties to ensure proper internal control over cash receipts, cash disbursements and recording of transactions.

Criteria: According to SAS No. 145, the School District should assign different people the responsibilities of authorizing and recording transactions and controlling assets to reduce the opportunity of any person to be in a position to perpetrate and conceal errors or fraud in the normal course of his or her duties.

Cause: The District has a limited number of personnel involved in the accounting functions.

Potential Effect: Inadequate segregation of duties could lead to the misappropriation of assets or improper reporting.

Recommendation: We recommend that procedures be developed to review the ACH payroll disbursements. If segregation of duties is not feasible, the District should have another person review the payrolls and verify that the funds are transferred to the accounts authorized by employees at least on a periodic basis.

Bank statements and reconciliations should be reviewed by the superintendent and or board treasurer. The bank statements should go directly to another person for review before the reconciliation is performed.

District's Response: We concur with the finding. Due to the size and resources of the School District, proper segregation of duties cannot be obtained. We will, however, remain involved in the financial affairs of the School District to provide oversight and independent review functions.

Homer Community Schools District No. 31R
Homer, Nebraska
SCHEDULE OF FINDINGS AND RESPONSES – CONTINUED
August 31, 2025

B. FINDINGS – FINANCIAL STATEMENTS AUDIT – CONTINUED

DEFICIENCY IN INTERNAL CONTROL (Continued)

2025-002 Financial Statement Preparation and Review

Condition: The District does not have a system of internal control that would provide management with reasonable assurance that the District's financial statements and related disclosures are complete and presented in accordance with the modified cash basis of accounting. As such, management requested us to prepare a draft of the financial statements, including the related note disclosures.

Criteria: As described in our engagement letter, management is responsible for establishing and maintaining internal controls, including monitoring, and for the fair presentation of financial statements, including the notes to the financial statements, in conformity with the modified cash basis of accounting.

Cause: Management does not prepare the financial statements in accordance with the modified cash basis of accounting.

Potential Effect: Errors in the financial statements or disclosures could occur and not be detected by management.

Recommendation: Management should carefully review financial statements, including disclosures, and understand the relationship to the underlying data. All proposed adjustments should be understood and approved. We also recommend that the District consider including all funds and accounts on the general ledger software system.

District's Response: We complete the required reports to the best of our ability. We then rely on our external auditors to complete the process and to propose any adjustments. The administrative team then reviews the final financial reports and approves the adjustments and the yearend financial statements.

NONCOMPLIANCE

2025-003 FAILURE TO BUDGET FOR THE EMPLOYEE BENEFIT FUND

Condition: The District established and maintained a fund on its books, but failed to include this fund in its official budget submitted and approved for the fiscal year. Financial activity occurs within this fund but without proper budgetary authorization.

Criteria: Under the Nebraska Budget Act, school districts are required to prepare and file a budget. The act outlines specific procedures for budget notice and public hearings, ensuring transparency and accountability in the use of public funds.

Cause: The District's process for adding new funds or accounts did not include a mandatory step to incorporate it into the annual budget.

Homer Community Schools District No. 31R
Homer, Nebraska
SCHEDULE OF FINDINGS AND RESPONSES – CONTINUED
August 31, 2025

B. FINDINGS – FINANCIAL STATEMENTS AUDIT – CONTINUED

NONCOMPLIANCE (Continued)

2025-003 FAILURE TO BUDGET FOR THE EMPLOYEE BENEFIT FUND (Continued)

Potential Effect: The District failed to comply with the Nebraska Budget Act, which could result in penalties from the Nebraska Department of Education or the Auditor of Public Accounts.

Recommendation: Enhance management’s oversight of the budget development process to ensure completeness and accuracy.

District’s Response: The District is going to amend their 2025-26 budget to include the Employee Benefit Fund.

C. PRIOR YEAR FINDINGS – FINANCIAL STATEMENTS AUDIT

Findings 2025-001 and 2025-002 were also reported for the year ended August 31, 2024, in our report dated November 4, 2024. As indicated, the District has responded to the extent practical.