

**Board of Education Regular Meeting  
Monday, November 8, 2021 7:00 PM**

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

Notice is hereby given that a Board of Education Regular Meeting of the School District of Bayard in the Counties of Morrill, Scotts Bluff, Box Butte, and Banner in the State of Nebraska will be held on Monday, November 8, 2021 at 7:00 PM in the Bayard High School Library located at 726 4<sup>th</sup> Avenue, Bayard, NE 69334, which meeting shall be open to the public. An agenda for such meeting, kept continuously current is available for public inspection during normal business hours at the office of the Superintendent, located at 726 4<sup>th</sup> Avenue, Bayard, NE 69334.

**AGENDA**

- I. Opening the Meeting
  - I.A. Call to Order
  - I.B. Open Meetings Act
  - I.C. Notice of Meeting
  - I.D. Roll Call
  - I.E. Status of Absent Board Members
- II. Approval of Agenda
- III. Introduction of Guests
- IV. Public Comments
- V. Recognition of Student Achievements
- VI. Student Board Representative Report
- VII. Invited Presentations and Discussions with Presenters
  - VII.A. Presentation by Members of the Junior Class Regarding Plans for the Junior/Senior Prom
  - VII.B. Strategic Plan Progress Presentation and Discussion
    - VII.B.1. Presentation and Discussion Regarding the Following Strategic Plan Strategy: Utilize effective communication systems to engage staff, students, parents, and community members in relationships that support student learning. Specifically, a presentation regarding attendance coding/communication and the impact of attendance on credit and compliance with the state's compulsory education statutes.
  - VII.C. Quarterly Update/Report from Mrs. Candace Ehler, Family Liaison
- VIII. Board Committee Reports and Recommendations
- IX. Action Items
  - IX.A. Consent Agenda
    - IX.A.1. Minutes of Previous Meeting
    - IX.A.2. Bills
    - IX.A.3. Board Member Reports
    - IX.A.4. Reports and Correspondence Requiring No Action
      - IX.A.4.a. General Reports and Financial Reports
      - IX.A.4.b. Reports for Information Only
        - IX.A.4.b.a. District Annual Report
        - IX.A.4.b.b. ACT Results
    - IX.A.5. Adoption of The Following Policy on First Reading: Proposed Revised Policy No 9006 - Student Board Representative

- IX.A.6. Approval of Contracts within Policy Guidelines
- IX.B. Discuss, Consider, and Take All Necessary Action in Regard to Approval of Isaias Mancias as eSports Coach
- IX.C. Discuss, Consider, and Take All Necessary Action in Regard to the Audit/Annual Financial Report for the Fiscal Year ending August 31, 2021
- IX.D. Discuss, Consider, and Take All Necessary Action in Regard to Consideration of Adding Softball for the 2022-2023 School Year
- X. Discussion Items
  - X.A. Review and Discussion of Policies 4027 through 4062 in the 4000 series.
  - X.B. Discussion Regarding Student Board Representative Suggestion for Memorial Naming
  - X.C. Discussion Regarding Upcoming Nominations for the Volunteer Section of the Mike Cillessen Memorial Board
- XI. Reports
  - XI.A. Principals and District Administrators
  - XI.B. Superintendent
- XII. Set Next Meeting Date
- XIII. Adjournment

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



Student Board Representative

Board of Education Report

November 8, 2021

Submitted by: Nathaniel Barker

First Semester Student Board Representative

1. Student Activities:
  - a. Sophomores went through cert training
  - b. Several students took the act
  - c. Sophomores took pre act
  - d. Themes at the volleyball games went really well
  - e. We have the BeKind week next week
  - f. Choir did a dress rehearsal, performance for elementary, and old west choir fest
  
2. Other Pertinent Student Information/ Feedback from students
  - a. Several wrestlers are concerned about safety in the wrestling room after the mats were cut.
  
3. Progress on Student Board Representative Initiative
  - a. Mrs. Nolte would be the supervisor
  - b. Held informational meetings with students
  - c. Had meeting with Mr. Rafferty
  - d. Sent out form to pair tutors with someone who needs it
  - e. Need to hold meetings with tutors to get them paired up

# Family Liaison 2021-22

## OCTOBER

### Academics

*Our commitment to the pursuit of academic success for every student, every day.*

- ★ Weekly Attendance meetings with secretaries and principals
  - Elementary- 9 students currently being monitored,
  - Secondary- 13 students being monitored, 2 referred to the County Attorney
- ★ Secondary PLCs began with Mrs. Rafferty and Dr. Rice
  - Grade level and content based PLC groups progressing and tracking interventions
- ★ Progress monitoring for Elementary Students- 8 students
- ★ Continuing Elementary “Ketchup List” to assist teachers/staff with targeting work and grades that students may need help with
  - Working with Pathfinders staff to complete work
- ★ EL Training and ELPA21 Screening

### Leadership

*Our commitment to an organizational culture of leadership, empowerment, and excellence for all.*

- ★ Hope Squad
  - Year 2 Implementation
  - Students Chosen- meetings begin Nov 2, 2021 .
- ★ Work with School Counselor, School Psychologist, LMHP to coordinate services
- ★ Attended Work-Based Learning Workshop October 20, 2021
- ★ Administered BESS Mental Health Screener
  - Working with Mrs. Rafferty to develop report
- ★ Attended Daycare Opportunity Meeting
- ★ Administered Connected Adult Survey at the Elementary
- ★ Developed survey about award ceremonies and organized agenda for Fall Sports Banquet

### Engagement

*Our commitment to the intentional and effective use of resources to optimize the educational experience of students, staff, families, and community members.*

- ★ Family Events
  - Lights On Afterschool- partnered with Pathfinders
- ★ Red Ribbon Week at Elementary School
  - Pumpkin Decorating
  - Drug Free Presentation- Zak Douglass
  -
- ★ Current totals of interactions: 39 Parent/Family, 7 Businesses, 3 Resource Organizations
- ★ Working with senior student to locate resources for living independently

### Community

*Our commitment to programs and services that support the growth and development of the whole child (academic, social, emotional, physical, and nutritional).*

- ★ Planning in progress for:

## Family Liaison 2021-22

- Soup Supper November 16 / Food Drive November 15-19, 2021
- PreSchool Nutrition Event Nov 9, 2021
- Upcoming Community Coffee- Nov 10, 2021 at Bayard City Library
- ★ Thanksgiving Food Boxes
  - Partnering with Pathfinders to organize
  - Local Businesses and Community Members Donating Turkeys
  - Delivering Nov 19, 2021
  - These families will also receive Christmas boxes from the Elks in December and will be contacted to participate in the Giving Tree by Mrs. Rafferty

## **Board of Education Regular Meeting**

Monday, October 11, 2021 7:00 PM

Bayard High School Library  
726 4th Ave.  
Bayard, NE 69334

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

### **I. Opening the Meeting**

#### **I.A. Call to Order**

The regular meeting of Bayard Public Schools Board of Education was called to order by President Kildow at 07:03p.m. President Kildow noted a copy of the Board Member Code of Ethics and the Annual Calendar of the Board of Education were included with the meeting materials for board members' reference.

#### **I.B. Open Meetings Act**

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

#### **I.C. Notice of Meeting**

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

#### **I.D. Roll Call**

The following members were present: Carolyn Applegate, Kim Burry, Kim Kildow, Joe Applegate, Donna Stuart, Student Board Representative Nate Barker, Administrators present: Superintendent Miller, Principals McLaughlin and Rice, and Director McKibbin.

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

**Motion Passed:** Motion to approve absence of board member Becky Henkel passed with a motion by Carolyn Applegate and a second by Joe Applegate.

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

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

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

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

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

Dr. Miller introduced the following guests to the board: Mrs. Ferrero, Karen Petersen, Mrs. Tavenner, and Candace Wolfe.

#### **IV. Public Comments**

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

The following students were recognized.....

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

Student Representative Nate Barker presented his report to the board. Student Activities: Several people registered for the ACT here on October 23. Some students are concerned about losing credits for rodeos where we are the only school in the panhandle that doesn't count that excused absence as the same as sports. The FFA competed in land judging and Matthew Applegate got first place followed by Garret Hopkins, and Kierra Miller. 31 ribbons were awarded, and we got 25 of them. This week is Cross country districts and the last home football game. Other Pertinent Student Information: Some students have felt rushed during lunches and would like extended lunch. I would like to rename the auditorium in Mrs. Hoffman's honor. I ask the board to please consider this at next month's meeting. Progress on Student Board Representative Initiative: I figured out that I'm going to do a tutoring service. Had meetings with Dr. Rice on the future steps Tutoring will for secondary level core curriculums. Sent out reference form to get who would be a tutor. Got several responses from core curriculum teachers.

#### **VII. Invited Presentations and Discussions with Presenters**

##### **VII.A. Strategic Plan Progress Presentation and Discussion**

##### **VII.A.1. Presentation by Mrs. Cheryl Ferrero Regarding the School Improvement Process and the Upcoming Accreditation Visit.**

Mrs. Ferrero presented on the school improvement process and the upcoming accreditation visit.

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

##### **IX. Action Items**

##### **IX.A. Consent Agenda**

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

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

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

##### **IX.A.2. Bills**

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

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

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

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

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

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

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

**IX.B. Discuss, Consider, and Take All Necessary Action in Regard to a Request from the Bayard Education Association to be Recognized as the Exclusive Bargaining Agent for the Teachers for the 2023-2024 contract year.**

**Motion Passed:** Motion to approve request from the Bayard Education Association to be recognized as the exclusive bargaining agent for the teachers for the 2023-2024 contract year passed with a motion by Donna Stuart and a second by Kim Burry.

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

**IX.C. Discuss, Consider, and Take All Necessary Action in Regard to Approval of a Resolution to Adopt an updated Multi-Jurisdictional Hazard Mitigation Plan Prepared by the North Platte Natural Resources District**

**Motion Passed:** Motion to approve the resolution to adopt an updated multi-jurisdictional hazard mitigation plan prepared by the North Platte Natural Resources District passed with a motion by Carolyn Applegate and a second by Donna Stuart.

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

**IX.D. Discuss, Consider, and Take All Necessary Action Regarding Appointment of a Delegate to the NASB Representative Assembly on November 19<sup>th</sup>**

**Motion Passed:** Motion to appoint Kim Kildow as Delegate to the NASB Representative Assembly on November 19<sup>th</sup> passed with a motion by Kim Burry and a second by Joe Applegate.

Votes: Kim Kildow: Abstain (With Conflict), Carolyn Applegate: Yea, Joe Applegate: Yea, Kim Burry: Yea, Donna Stuart: Yea

**IX.E. Discuss, Consider, and Take All Necessary Action in Regard to Consideration of Proposals for the Purchase of two 8 Passenger School Vehicles through the use of ESSER II (First Vehicle) and ESSER III Funds (Second Vehicle)**

**Motion Passed:** Motion to purchase a 2022 Chevrolet Suburban from Team Auto Center for \$56,295.00 and to designate the use of ESSER II funds for this purpose and to purchase a 2022 Chevrolet Suburban from Team Auto Center for \$56,295.00 and to designate the use of ESSER III funds for this purpose passed with a motion by Kim Burry and a second by Carolyn Applegate.

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

**X. Discussion Items**

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

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

Mrs. Ehler provided the High Ability Learner report to the board.

Mrs. McKibbin provided a Special Education report to the board.

**X.C. Discussion Regarding Board Workshop Scheduling**

Committee meeting was scheduled for October 15.

**X.D. Review and Discussion of Policies 4017 through 4026 in the 4000 series.**

Dr. Miller discussed the policies with the board.

**X.E. Review and Discussion of Statewide Assessment Results (If Released by NDE)**

Information was not released at this time.

## **XI. Reports**

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

Mr. McLaughlin provided his report to the board. Academics: PLC process is up and running and our students are benefiting from the work our teams are doing through the use of small group interventions and instructional time. AR in the elementary is going very well and our first wave of incentives will be a student council Fear Factor activity, it should be a fun activity for the kids who will be meeting their goals. We have a lot of work to do in the area of reading fluency. Our whole building went through the Acadience reading assessment and we have found out that reading fluency is an area where we need to address. The plan we have in place right now involves interventions, and progress monitoring on a weekly basis. The students will be reading each week for our teaching staff and we are tracking and goal setting in order to confront this issue and make progress toward getting all students up to grade level. Our NWEA scores were sent to families along with information on how to read the reports and what we need from them to make a difference. Mrs. Ehler came up with a report each week to follow the work in the high school for students' daily grades to be monitored and addressed through homework club and after school tutoring sessions with teachers. This type of work is highly important to keeping kids where they need to be academically and helps us partner with Pathfinders and families a whole lot better. Staff are working hard to prepare for our external visitation coming up in December and Mrs. Ferrero is commended for leading the charge to get all the required documents and the visit completed. Leadership: Kids involved in playground clean up initiative last month were from the sixth grade and are as follows: Jade, Bree, Braylea, Jake, Orren, Wyatt and Ty they did a wonderful job to help out our school. Mr. Korrell is also commended for his work organizing the leadership event. Our first Leadership assembly happened last month headed up by Mrs. James, and Mrs. Cochran. Specials teachers were able to present students with awards from their classes and our leadership team was able to present the first habit to our whole student body. The kids and adults really enjoyed the event, we plan on doing one each month. Student of the week and staff member of the month are up and running and hopefully you are all seeing these come across on social media. Engagement: Our office now has an exam room for our new school nurse to use for students who require a place to lay down. Heights and weights were also taken this month and Nurse Jobman is commended for her professionalism with our families as we start the year. Impact coaching cycle was a training I was able to complete last month and it helped me to better understand the coaching process that instructional staff can use to make goals and action plans for their instruction. Counseling position with Mrs. Cochran has been a huge difference maker in the elementary school, we have. Parent teacher conferences were a big success, we may need to look at a more open approach for the spring session so more parents can flow through the staff lines. Big preschool event last month with presenter Sarah Ochoa. Mrs. Ehler and Mrs. Reish were able to put together a potluck for the families and we used some of our students for childcare (those who were trained last year during school). Community: Great compliments coming our way for the improvement to the front of our building. Shout out to the North Platte NRD, the Nebraska Statewide Arboretum. Todd Filipi and Chrissy Land were our top helpers in getting this thing done. Amanda Filipi is commended for her work in our pathfinders partnership through the Wildcat Hills nature center.

Dr. Rice provided her report to the board. Academics: NWEA test results will be analyzed during our content area PLC's. We will be looking at gaps of knowledge and how to address those gaps

through reteaching or intervention. Our Academic Success Rate is improving due to our staff's dedication to student success. I would like to commend our staff for working together to make this happen. Mrs. Rafferty is in the process of scheduling college campus tours for students in 8th-12th grade. Her efforts are to be commended. All sophomores will take the Pre-ACT on Oct 27th. We are a testing site for the ACT on October 23rd. Currently, there are 64 students signed up to test at our site and 54 of them are Bayard students. Our Lead Team is to be commended for the new rug in the entryway to the gym. Please feel free to check it out when you are in the building. I would like to commend Jordyn Neiger for assisting Mrs. Pilkington with the various fundraisers the choir is doing. Her attention to detail is very much appreciated.

Engagement: Congratulations to our FFA land judging students. Bayard brought home the top 9 places with 14 additional students earning ribbons. The top 4 places went to Matthew Applegate, Garret Hopkins, Cambree Schmaltz, and Kierra Miller. Congratulations to our students who participated in the Manufacturing Contest hosted by Aulick on October 7th. We had 3 of the 6 teams make the finals with the team consisting of Dugan Pafford, Chris Gaul, and Joe Hopkins winning the event. Mr. Rafferty and Mr. Malcolm are commended for their work preparing our students for this competition. Community: The Sophomore class will go through CERT training on Wednesday, October 13th. Please feel free to stop in and visit. I would like to thank Mr. Bob Hessler for his time and talents.

Ms. Tonniges provided her report to the board. Academics: We are working with teachers on staying up to date with students' grades while making sure that they achieve their expectations in all activities and academic success. I am working on entering Academic All-State criteria for the NSAA. Leadership: FB District 11 Wildcard Point Leaders. We currently have a chance of qualifying for the playoffs. Perkins County (5-1, 3-0), 40.5000, Sutherland (3-3, 2-0), 39.0000, Bayard (3-4, 2-1), 38.8571, Kimball (0-7, 0-3), 34.4286, Hemingford (0-7, 0-3), 33.7143, VB Wildcard/Points: Looking like we are number one seed in subdistricts top seed gets to host that will be Oct 26 on a Tuesday since there are four teams which: Hemingford, Gordon-Rushville, Morrill, and Bayard Bayard (15-8) Total Points: 981 Win %: 65.217% Average Points: 42.652 , XC: District meet is next Thursday. If our athletes run well, we have a chance at some state qualifiers. September 15, 2021, I received an email from Jennifer Schwartz who is on the NSAA directors, and here is what she sent me. Tencie, Adding opportunities for girls would not violate Title IX. Engagement: MAC conference is looking for a Senior and Junior to start a student advisory council like the NSAA for all activities. We will be taking applications from scholar-athletes within the next couple of weeks. Working on getting some polos for coaches, sponsors, administrators, and custodial staff. Old West Marching band is coming up October 16, 2021. We just started one act practice and the first competition November 16, 2021 which is MAC here at Bayard starting at 9 am. Choir has been doing their selling of chocolate and crazy socks to help them go to Washington D.C. Mr. Malcolm and Mr. Rafferty had a Manufacturing day that was done Oct 7 and students really did shine in their work. Community: We are starting to make progress in our community by showing that we are committed to growth not only in athletics but also in our other activities.

Mrs. McKibbin provided her report to the board. Academics: One of our verified students has been accepted to WNCC. This student was very excited as they should be. At the elementary level, a student who struggles with reading achieved his goal and showed off the evidence on his device to everyone in the office. It was very exciting to see. Leadership: I attended Advisory training in order to complete the Special Education Finance Report for NDE (SPEDFERS). In December I

will be attending a work day with other regional Special Education Directors in order to review policies and check for compliance in accordance with the new NDE guidance. Engagement: Mr. Reish is to be commended for all his work completing transition IEPs to make sure we are following the new transition law. This new law is great for kids to explore different avenues of life and explore things they like, but it does create additional work for the staff. Mr. Reish has taken one group of students to the ESU to complete transition surveys. The ESU is a great resource for this. He will be taking another group towards the end of the month. Community: We have been working with Panhandle New Beginnings to provide opportunities for our student there to participate in extracurricular activities.

#### **XI.B. Superintendent**

Dr. Miller provided his report to the board. I would like to thank Mrs. Rafferty, Mr. McLaughlin, and Dr. Rice for their work preparing for our school to again host the ACT test at no cost to our high school students. We are planning to take all of the high school students to Creek Valley High School (Chappell) on November 9th for a presentation by Ethan Fisher for all of the MAC Conference High School Students. Mr. Fisher's presentation is designed to encourage students to make positive choices and to avoid the use of drugs and/or alcohol. We are looking forward to giving our students the opportunity to hear this message alongside their peers from other schools. We are in search of additional bus drivers (especially substitute drivers). If you know of anyone who might be interested, please have them contact me and/or apply at the following link: <https://bayardpublicschools.tedk12.com/hire/index.aspx> We are still looking to fill some other positions as well. These positions include aides, substitutes, and a transportation director. I would like to commend our custodial/maintenance staff on getting the gyms and football field prepared for our fall activities. Our students are fortunate to have quality facilities for their competitions and performances. The new walk-in freezer has been installed and is operational. We have applied for grant funding from the Recreational Trails Program (Nebraska Game and Parks Commission). NGPC will be conducting site visits and over the next couple of months, along with some additional meetings as they begin the selection/grant awarding process. We are preparing for an upcoming school accreditation visit. Mrs. Ferrero will be sharing information about the role of the board in the upcoming visit.

#### **XII. Set Next Meeting Date**

Next meeting set for November 8, 2021 at 7:00p.m.

#### **XIII. Adjournment**

**Motion Passed:** Motion for adjournment at 8:15p.m. passed with a motion by Donna Stuart and a second by Kim Burry.

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

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Secretary

**Bayard Public Schools**

**11/08/2021**

**GENERAL FUND**

<b>Vendor Name</b>	<b>GL Acct #</b>	<b>Description</b>	<b>Amount</b>
ALARM SECURITY TECHNICIANS	01 2620 352 002 002 2	oct21 ast monitoring	28.95
	01 2620 352 001 001 1	oct21 ast monitoring	28.95
	<b>Total</b>		<b>57.90</b>
BAYARD AUTOMOTIVE	01 2710 610 000 000 0	Socket Set	120.08
	01 2610 610 001 001 1	calking guns	9.98
	01 2710 610 000 000 0	wrenches	59.18
	01 2710 610 000 000 0	filters	645.25
	<b>Total</b>		<b>834.49</b>
BAYARD PUBLIC SCHOOLS - LUNCH	01 1160 610 000 000	oct 21 adult meals	1,041.08
	<b>Total</b>		<b>1,041.08</b>
Bayard Tiger Paws	01 2710 626 000 000	oct 21 act fuel	33.71
	01 2710 626 000 000	discount	(0.67)
	01 2710 626 000 000	oct 21 fuel	3,019.26
	01 2710 626 000 000	discount	(60.39)
	<b>Total</b>		<b>2,991.91</b>
BAYARD TRANSCRIPT	01 2220 640 001 001 1	high school subscription 21-22	20.00
	<b>Total</b>		<b>20.00</b>
BENZEL PEST CONTROL	01 2620 352 001 001 1	pest control	110.77
	01 2620 352 002 002 2	pest control	110.78
	<b>Total</b>		<b>221.55</b>
BLACK HILLS ENERGY	01 2610 621 001 001 1	#242155 heating fuels	831.57
	01 2610 621 002 002 2	#462419 heating fuels	390.29
	01 2610 621 000 000 0	#267959 heating fuels	44.57
	<b>Total</b>		<b>1,266.43</b>
CANNON FINANCIAL SERVICES	01 1100 610 001 001 1	sept21 copier rental	129.50
	01 1100 610 002 002 2	sept 21 copier rental	129.50
	<b>Total</b>		<b>259.00</b>
Capital One	01 6968 610 002 002 2	cooking club	23.80
	<b>Total</b>		<b>23.80</b>
CARDMEMBER SERVICE	01 2610 955 000 000 0	soap dispenser wipes disinfectant spray	10.35
	01 1100 610 002 002 2	Vocabulary A-Z licenses	540.00
	01 1100 610 001 001 1	Quizizz upgrade	96.00
	01 3599 610 000 000 0	Beyond School Bells bird supplies	69.16
	01 1100 610 000 000 0	2 semester subscription	100.00
	01 1100 810 001 001 1	Subscription for Spanish	150.00
	01 1100 810 002 002 2	Powtoon subscription	72.00
	01 2510 382 001 001 1	1 mon cell phone	36.96
	01 3535 610 000 000 0	Open Smart Tag (Filament)	249.95
	01 3535 610 000 000 0	nature - PLA filament 1 kg rolls (600 g)	275.40
	01 3535 610 000 000 0	red - PLA filament 1 kg rolls (600 g)	45.90
	01 3535 610 000 000 0	Green - PLA filament 1 kg rolls (600 g)	45.90
	01 3535 610 000 000 0	shipping	121.40
	01 3540 610 002 002 2	<a href="https://1000booksbeforekindergarten.org/">https://1000booksbeforekindergarten.org/</a>	75.00
	01 1100 610 000 000 0	Cengage learning online access- 1 year	191.69
	01 1100 610 001 001 1	Salt to the Sea	31.50
	01 1100 610 002 002 2	Generation Genius yearly subscription -	175.00
	01 1100 610 001 001 1	Performance recordings	105.98
	01 1100 330 001 001 1	Sports Media and Content Strategy	733.00
	01 3540 610 002 002 2	foam cups plates napkins cultry	22.37
	01 1100 610 001 001 1	ebook: We Have Always Lived in the Cast	38.50
	01 1100 610 002 002 2	<a href="https://nimcoinc.com/product/red-ribbon-">https://nimcoinc.com/product/red-ribbon-</a>	263.78
	01 2510 382 001 001 1	1 mo cell phone	36.75
	01 2510 810 000 000 0	fees	147.80
	01 3535 330 000 000 0	hal conf credit due to remote	(200.00)
	01 1100 810 001 001 1	All State tryouts	450.00
	01 2320 810 000 000 0	journal star	9.99
	01 2510 810 000 000 0	mailchimp	9.99
	01 3535 330 000 000 0	gifted children hal conf	1,098.00
	01 2510 580 000 000 0	fuel safety wellness stuart	40.01
	01 2510 531 000 000 0	postage	87.40
	01 2410 330 000 000 0	welc conf	245.00
	01 1200 580 003 000 0	mckibbin conf meals lodging	252.32
	01 2510 810 000 000 0	fees	166.59
	01 2320 810 000 000 0	journal star	9.99
	01 2510 810 000 000 0	mailchimp	9.99
	01 6992 610 004 000 0	double charge credit	(4,395.00)
	01 1100 580 002 002 2	cpi training mean	38.80
	01 2410 330 000 000 0	welc conf	250.00

	01 2510 810 000 000 0	domain fee	12.00
	01 1100 610 000 000 0	apple manager	79.99
	01 3535 610 000 000 0	correl draw	530.38
	01 2510 531 000 000 0	postage	105.60
	<b>Total</b>		<b>2,435.44</b>
CENTURY LINK	01 2510 382 001 001 1	#0450 telephone	174.20
	01 2510 382 002 002 2	#1510 telephone	163.17
	01 2510 382 002 002 2	#7931 telephone	209.17
	01 2510 382 001 001 1	#1785 telephone	568.66
	<b>Total</b>		<b>1,115.20</b>
CITY OF BAYARD	01 2610 621 001 001 1	#75400 electric	5,521.26
	01 2610 410 001 001 1	#75400 utilities	1,453.50
	01 2610 621 002 002 2	#75600 electric	2,500.30
	01 2610 410 002 002 2	#75600 utilities	1,107.00
	01 2610 621 000 000 0	#31200 electric	37.00
	<b>Total</b>		<b>10,619.06</b>
COMFORT INN - KEARNEY	01 2510 580 000 000 0	wellness/safety lodqing-stuart	109.95
	01 1100 580 002 002 2	wellness/safety lodqing-batt	109.95
	<b>Total</b>		<b>219.90</b>
CONNECTING POINT	01 1100 610 001 001 1	copier service contract	495.70
	01 1100 610 002 002 2	copier service contract	495.69
	<b>Total</b>		<b>991.39</b>
CORNHUSKER, A MARRIOTT HOTEL, TH	01 2310 580 000 000 0	labor relations lodqing-kildow	107.00
	<b>Total</b>		<b>107.00</b>
CULLIGAN WATER CONDITION	01 2620 610 002 002 2	nov 21 r/o	105.90
	01 2620 610 001 001 1	nov 21 r/o	25.50
	<b>Total</b>		<b>131.40</b>
Cytek Media Systems	01 1100 610 001 001 1	70" 4K Ultra-HD Commercial Display	1,529.00
	01 1100 610 001 001 1	shipping	204.08
	<b>Total</b>		<b>1,733.08</b>
DUEKER, NEAL	01 2710 332 000 000 0	oct 21 mileage reimb	166.06
	<b>Total</b>		<b>166.06</b>
EDUCATIONAL SERVICE UNIT #13	01 2190 591 000 000 0	oct 21 therapeutic behavior/mental healt	300.00
	01 2140 591 001 001 1	counseling non sped	2,695.11
	01 1200 591 003 001 1	panhandle beginnings	965.70
	01 1100 330 001 001 1	posey high quality instruction math	40.00
	01 1100 382 001 001 1	oct 21 dl	757.00
	01 1100 382 001 001 1	oct 21 erate	350.00
	01 1160 591 000 000 0	neva	708.33
	01 6408 591 004 000 0	meridan b program	3,914.82
	01 1200 591 003 002 2	sup elem ot	166.18
	01 1200 591 003 002 2	sup elem low vision	17.30
	01 1200 591 003 002 2	sup meridian speech	16.06
	01 1292 591 003 000 0	sup 0-2 ot	18.58
	01 1292 591 003 000 0	sup 0-2 esu programs	29.15
	01 1291 591 003 000 0	sup 3-5 esu programs	87.44
	01 1291 591 003 000 0	sup 3-5 ot	34.20
	01 2141 591 003 002 2	elem psych	44.92
	01 2141 591 003 001 1	hs psych	1,392.47
	01 2161 591 003 002 2	elem ot	2,077.20
	01 2162 591 003 000	3-5 ot	427.50
	01 2181 591 003 001 1	elem low vision	216.27
	01 2153 591 003 000 0	0-2 speech	364.33
	01 2163 591 003 000 0	0-2 ot	232.20
	01 2152 591 003 000 0	3-5 speech	1,092.99
	01 2151 591 003 001 1	secondary speech	425.54
	01 2151 591 003 002 2	elem speech	3,309.59
	01 2151 591 003 002 2	meridian speech	200.75
	01 1200 330 003 000 0	sped inservice	73.50
	01 1200 591 003 000	sup esu programs	419.68
	01 6408 591 004 000 0	meridian a program	2,022.41
	<b>Total</b>		<b>22,399.22</b>
FIRST STUDENT INC	01 2712 340 003 000 0	sped transportation	600.00
	01 2712 340 003 000 0	sped transportation	600.00
	01 2712 340 003 000 0	sped transportation	600.00
	<b>Total</b>		<b>1,800.00</b>
FLUENCY MATTERS	01 1100 610 001 001 1	Spanish 2 Books	150.00
	01 1100 610 001 001 1	shipping	15.00
	<b>Total</b>		<b>165.00</b>
FRANK PARTS COMPANY	01 2710 610 000 000 0	Wheel Bearing Assemblies	552.06
	01 2710 610 000 000 0	Tailights	36.58
	<b>Total</b>		<b>588.64</b>
GERING VALLEY PLUMBING & HEATING	01 2620 352 001 001 1	leaking faucet	79.00
	<b>Total</b>		<b>79.00</b>

GH A TECHNOLOGIES INC	01 6992 610 004 000 0	ASUS ExpertBook P2 P2451FA-XS74 14"	999.00
	<b>Total</b>		<b>999.00</b>
IDEAL LINEN SUPPLY	01 2610 610 002 002 2	mats mops raqs	401.38
	<b>Total</b>		<b>401.38</b>
IDEAL/BLUFFS FACILITY SOLUTIONS	01 2710 610 000 000 0	paper towels, tissue liners, soap	1,456.82
	<b>Total</b>		<b>1,456.82</b>
INLAND TRUCK PARTS COMPANY	01 2710 610 000 000 0	repairs to charter	2,764.95
	<b>Total</b>		<b>2,764.95</b>
IXL LEARNING	01 1100 610 001 001 1	Grades 7-12: 150 students math	1,800.00
	01 1100 610 001 001 1	Resource Group in grades K-12: 25	438.00
	<b>Total</b>		<b>2,238.00</b>
J W PEPPER & SON INC.	01 1100 610 002 002 2	Christmas music	246.34
	<b>Total</b>		<b>246.34</b>
James, Steven	01 2710 610 000 000 0	reimburse bus part	14.37
	<b>Total</b>		<b>14.37</b>
KILDOW, KIMBERLY	01 2310 580 000 000 0	mileage reimbursement Labor Relations	424.48
	<b>Total</b>		<b>424.48</b>
KUSKIE OIL CO.	01 2710 626 000 000	oct 21 fuel	926.09
	<b>Total</b>		<b>926.09</b>
LINGO COMMUNICATIONS	01 2510 382 000 000 0	OCT21 long distance	137.33
	<b>Total</b>		<b>137.33</b>
MCGRAW-HILL	01 1100 610 002 002 2	credit 183-20	(76.92)
	01 1100 610 002 002 2	Teacher online content	3,736.56
	01 1100 610 002 002 2	Teacher online content	2,490.84
	<b>Total</b>		<b>6,150.48</b>
MCI COMM SERVICE	01 2510 382 000 000 0	telephone	34.03
	<b>Total</b>		<b>34.03</b>
MOBIUS	01 2620 352 001 001 1	pro cloud access 21-22	110.00
	<b>Total</b>		<b>110.00</b>
NCS PEARSON, INC.	01 1200 610 003 000 0	BASC-3	70.00
	01 1200 610 003 000 0	Vineland report	37.00
	<b>Total</b>		<b>107.00</b>
NE COLORADO CELLULAR, INC	01 1100 382 001 001 1	hudl striv hotspots	473.66
	<b>Total</b>		<b>473.66</b>
NE COUNCIL OF SCHOOL	01 2410 810 001 001 1	NCSA and NSASSP Membership-Rice	585.00
	01 2320 810 000 000 0	NCSA and AASA Membership-Miller	570.00
	01 2410 810 002 002 2	mclaughlin NCSA Dues	335.00
	01 2510 810 000 000 0	asbo-stuart	240.00
	01 2510 810 000 000 0	ncsa-stuart	335.00
	01 2310 330 000 000 0	labor relations-kildow	225.00
	01 2660 330 000 000 0	nde safety security summit stuart korell	350.00
	<b>Total</b>		<b>2,640.00</b>
NE SAFETY CENTER	01 2710 330 000 000 0	steven james level 1	225.00
	<b>Total</b>		<b>225.00</b>
NEBRASKA ASSOCIATION OF SCHOOL	01 2310 330 000 000 0	k kildow 21 state ed conf	394.00
	01 2310 330 000 000 0	burry 21 state ed conf	432.00
	<b>Total</b>		<b>826.00</b>
NEBRASKA CENTRAL EQUIPMENT INC.	01 2710 610 000 000 0	parts	867.52
	<b>Total</b>		<b>867.52</b>
ONE SOURCE	01 2510 810 000 000 0	dmv and background checks	391.70
	01 2510 810 000 000 0	dmv checks	184.00
	01 2510 810 000 000 0	OCT21 background checks	79.00
	<b>Total</b>		<b>654.70</b>
PENWORTHY COMPANY, LLC, THE	01 2220 640 002 002 2	Foot Book by Seuss other books	125.36
	<b>Total</b>		<b>125.36</b>
PROTEX CENTRAL INC.	01 2620 352 001 001 1	service fire extinguishers	112.57
	<b>Total</b>		<b>112.57</b>
QUADIENT LEASING	01 2510 531 000 000 0	postage meter lease	158.97
	<b>Total</b>		<b>158.97</b>
QUICK CARE MEDICAL SERVICES	01 2710 340 000 000 0	driver physical	125.00
	<b>Total</b>		<b>125.00</b>
SAFELITE FULLFILLMENT INC	01 2710 610 000 000 0	WINDSHIELD SUBURBAN	484.00
	<b>Total</b>		<b>484.00</b>
SCRIPPS NATIONAL SPELLING BEE	01 1100 810 002 002 2	spelling bee fee	182.50
	<b>Total</b>		<b>182.50</b>
SIMMONS OLSEN LAW FIRM P.C.	01 2330 317 000 000 0	legal fees	851.00
	<b>Total</b>		<b>851.00</b>
SMART APPLE MEDIA	01 2220 640 002 002 2	Chimpanzees	20.70
	01 2220 640 002 002 2	Cougars	20.70
	01 2220 640 002 002 2	Hippopotamuses	20.70
	01 2220 640 002 002 2	Koalas	20.70
	01 2220 640 002 002 2	Rays	20.70
	01 2220 640 002 002 2	Zebras	20.70

	01 2220 640 002 002 2	Acorn to Oak Tree	17.87
	01 2220 640 002 002 2	Milk to Ice Cream	17.87
	01 2220 640 002 002 2	Paper to Book	17.87
	01 2220 640 002 002 2	Potato to French Fry	17.87
	01 2220 640 002 002 2	Balers	17.87
	01 2220 640 002 002 2	Combines	17.87
	01 2220 640 002 002 2	Plows	17.87
	01 2220 640 002 002 2	Spreaders	17.87
	01 2220 640 002 002 2	Tractors	17.87
	01 2220 640 002 002 2	Handling	10.00
	<b>Total</b>		<b>295.03</b>
SOAR PEDIATRIC THERAPY, LLC	01 2173 591 003 000 0	0-2 pt sept 21	210.67
	01 2172 591 003 000 0	3-5 pt sept 21	164.58
	01 2171 591 003 002 2	elem pt sept 21	2,498.28
	<b>Total</b>		<b>2,873.53</b>
SOLIANT HEALTH	01 1160 591 000 000 0	school psych	3,239.00
	01 1160 591 000 000 0	school psych	2,706.00
	01 1160 591 000 000 0	school psych	3,280.00
	01 1160 591 000 000 0	school psych	3,280.00
	<b>Total</b>		<b>12,505.00</b>
SOUTHEASTERN PERFORMANCE	01 1100 610 001 001 1	size 28 regular tuxedo pants	26.00
	01 1100 610 001 001 1	shipping	15.00
	<b>Total</b>		<b>41.00</b>
STAPLES	01 1200 610 003 001 1	Ink Cartridge Brothers - All 4 cartridge	210.99
	01 1200 610 003 000 0	black ink 305A	91.89
	<b>Total</b>		<b>302.88</b>
TEACHING STRATEGIES LLC	01 3540 610 002 002 2	Digital Curriculum Resource	265.00
	<b>Total</b>		<b>265.00</b>
TIME MANAGEMENT SYSTEMS	01 2510 610 000 000 0	timeclock subscription	162.50
	<b>Total</b>		<b>162.50</b>
TOWNSEND, DALE	01 1100 610 001 001 1	Various Hardwoods for Classes	1,470.00
	<b>Total</b>		<b>1,470.00</b>
VERIZON	01 2710 610 000 000 0	oct 21 qps	210.47
	<b>Total</b>		<b>210.47</b>
WELLS FARGO LOCKBOX SERVICES	01 2320 610 000 000 0	21-22 subscription fees applicant tracki	927.08
	<b>Total</b>		<b>927.08</b>
WPCI	01 2710 340 000 000 0	random pool	150.00
	01 2710 340 000 000 0	policy assurance update	75.00
	<b>Total</b>		<b>225.00</b>
	Fund Number		92,280.59
JOHNSON CONTROLS	03 4700 720 000 000	gym unit not running locker rooms hot	4,774.51
	<b>Total</b>		<b>4,774.51</b>
		General Fund Total	<b>\$92,280.59</b>
		Building Fund	<b>\$4,774.51</b>
		Payroll	<b>\$436,846.03</b>

## **2021 Labor Relations Conference**

NASA and NASB

*October 12-13, 2021*

**Kim Kildow**

### **ABC's of Negotiations** – *Rex Schultze with Perry Law Firm*

- Review of the Negotiations process and timeline
- Understanding the Board of Education's role
- Know who is in the bargaining unit
- Understanding what you should and shouldn't negotiate
- Don't put items in the agreement that you cannot get out
- Understanding comparability studies
- New health insurance rates set to be released on October 26<sup>th</sup>
- Handout available if anyone would like a copy

### **Keynote: Show Up and Shine** – *Kent Julian*

- The way we view things, is the way we do things.
- Help students take a step.
- You never know when it's going to be THAT DAY for a student.
- Teachability is a two-way street.
- Student's Role – growth, development, and learning
- Educator's Role – environment
- Can't force students to grow, learn, and develop, but educators can cultivate an environment where growth, development, and learning can be championed.
- Event + Response = Outcome
- Be Response-ABLE – have control of attitude, associations, articulation, and actions.

### **Teacher Shortage: Breaking Barriers and Building Solutions** – *Dr. Sara Skretta with UNL*

- SPED – top shortage area followed by Career, Elementary, Language Arts, and Speech Pathology
- Geography does not have the impact that you think.
- According to the NY Times, since the pandemic, undergraduate education enrollment down 19%, graduate teacher program down 11%, and 25% of current teachers will leave before the end of the school year compared to 8% before the pandemic.
- Education challenges include: compensation/benefits, housing, childcare, perception of the profession, regulatory requirements, student behavior, and mental health support.
- Important to get education students the information about your school district before they apply. Some school districts are starting to go to colleges and hire students early.
- Things to work on in Nebraska – increased flexibility, rigid with teachers from other states, innovation in certification, educator preparation program structure, and hiring practices.
- Support and develop an interest in teaching in your community – Educator's Rising.

**Bust Your Signature Moves!** – *Kent Julian*

- Used the DISC profile as a strategy to help understand ourselves and others better.

**ESSER/School Finance Update** – Bryce Wilson with NDE

- Recalculation of state aid out and only up for three days.
- AFR submission – November 1<sup>st</sup>
- Hoping to have user manual/account codes out in December this year
- LB644 – Must have a joint public hearing in the county if increasing tax request in total more than 2%. Budget filing date changed to September 30<sup>th</sup>.
- Ag land for bonding purposes is now 50% instead of 75%.
- ESSER funds and what falls under Davis Bacon regarding capital construction.

**Avoiding Common Personnel Mistakes** – *Josh Schauer and Haleigh Carlson with Perry Law Firm*

- Topics discussed included: FMLA Leave, Free Speech, Job Descriptions, Probationary Teachers, Insubordination, Harassment, and Transgender Personnel.

## 2020-2021 AFR SUMMARY REPORT

### 62-0021-000 - BAYARD PUBLIC SCHOOLS

District Approved on 10/28/2021

#### GENERAL FUND RECEIPTS

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
<b>Local Sources:</b>		
01-1-01100-000	TAXES LEVIED/ASSESSED BY THE SCHOOL DISTRICT	\$2,806,478.00
01-1-01115-000	CARLINE TAXES	\$21,886.00
01-1-01120-000	PUBLIC POWER DISTRICT SALES TAXES	\$2,412.00
01-1-01125-000	MOTOR VEHICLE TAXES	\$173,876.00
01-1-01370-000	PRESCHOOL TUITION AND FEES	\$6,795.00
01-1-01510-000	INTEREST ON INVESTMENTS	\$109.00
01-1-01951-000	OTHER MISCELLANEOUS REVENUES FROM OTHER SCHOOL DISTRICTS WITHIN THE STATE	\$20,444.00
01-1-01990-000	OTHER MISCELLANEOUS LOCAL REVENUE	\$4,220.00
<b>01-1-01000-000</b>	<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$3,036,220.00</b>
<b>Intermediate Sources:</b>		
01-1-02110-000	COUNTY FINES AND LICENSE FEES	\$30,626.00
01-1-02210-000	ESU RECEIPTS	\$17,946.00
<b>01-1-02000-000</b>	<b>TOTAL COUNTY AND ESU RECEIPTS</b>	<b>\$48,572.00</b>
<b>State Sources:</b>		
01-1-03110-000	STATE AID	\$1,974,495.00
01-1-03120-000	SPED (SCHOOL AGE)	\$180,453.00
01-1-03125-000	SPED TRANSPORTATION (SCHOOL AGE)	\$7,367.00
01-1-03130-000	HOMESTEAD EXEMPTION	\$55,193.00
01-1-03131-000	PROPERTY TAX CREDIT	\$176,215.00
01-1-03132-000	PERSONAL PROPERTY TAX CREDIT	\$6,067.00
01-1-03166-000	FLEX FUNDING: SCHOOL AGE SUPPORT SERVICES (STATE)	\$12,783.00
01-1-03180-000	PRO-RATE MOTOR VEHICLE	\$6,978.00
01-1-03400-000	STATE APPORTIONMENT	\$42,808.00
01-1-03512-000	DISTANCE EDUCATION INCENTIVE PAYMENTS	\$14,474.00
01-1-03535-000	PAYMENTS FOR HIGH ABILITY LEARNERS	\$4,745.00
01-1-03540-000	STATE EARLY CHILDHOOD	\$41,087.00
01-1-03570-000	TEACHER EVALUATION DEVELOPMENT GRANT	\$18,745.00

**2020-2021 AFR SUMMARY REPORT**

**62-0021-000 - BAYARD PUBLIC SCHOOLS**

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01-1-03990-000	OTHER STATE RECEIPTS	\$67,454.00
<b>01-1-03000-000</b>	<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>\$2,608,864.00</b>

**Federal Sources:**

01-1-04212-000	ESSA TITLE I, PART A: SUPPORT FOR IMPROVEMENT	\$172,916.00
01-1-04310-000	REAP	\$23,683.00
01-1-04505-000	ESSA TITLE I, PART A: IMPROVING BASIC PROGRAMS OPERATED BY LOCAL EDUCATIONAL AGENCIES	\$125,441.00
01-1-04509-000	ESSA TITLE II, PART A SUPPORTING EFFECTIVE INSTRUCTION	\$22,118.00
01-1-04511-000	ESSA TITLE VI, PART B: REAP	\$7,372.00
01-1-04516-000	IDEA PRESCHOOL: (619) BASE/IDEA ENROLLMENT POVERTY (619) ALLOCATION	\$2,138.00
01-1-04518-000	IDEA Part B (611) Base & Enrollment Poverty Allocation	\$106,544.00
01-1-04524-000	OTHER FEDERAL NON-CATAGORICAL RECEIPTS	\$38,808.00
01-1-04531-000	ESSA TITLE IV, PART B: 21ST CENTURY COMMUNITY LEARNING CENTERS	\$50,000.00
01-1-04709-000	MEDICAID ADMINISTRATIVE ACTIVITIES (MAAPS)	\$22,017.00
01-1-04996-000	ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF (ESSERF)	\$100,454.00
<b>01-1-04000-000</b>	<b>TOTAL REVENUE FROM FEDERAL SOURCES</b>	<b>\$671,491.00</b>

<b>01-1-10000-000</b>	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>\$6,365,147.00</b>
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**GENERAL FUND DISBURSEMENTS**

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
<b>1000 Instruction:</b>		
01-2-01100-000	REGULAR INSTRUCTION	\$2,144,969.00
01-2-01125-000	REGULAR INSTRUCTIONAL PROGRAMS SCHOOL AGE (FLEX-SPENDING)	\$18,984.00
01-2-01150-000	LIMITED ENGLISH PROFICIENCY PROGRAMS	\$38,599.00
01-2-01160-000	POVERTY PROGRAMS	\$653,503.00
01-2-01190-000	EARLY CHILDHOOD EDUCATIONAL PROGRAMS	\$1,100.00
01-2-01200-000	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS - SCHOOL AGE	\$523,388.00
01-2-01291-000	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS - AGES 3-5	\$2,374.00

NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

**2020-2021 AFR SUMMARY REPORT**

**62-0021-000 - BAYARD PUBLIC SCHOOLS**

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01-2-01292-000	SPECIAL EDUCATION INSTRUCTIONAL PROGRAMS - AGES 0-2	\$3,456.00
01-2-01300-000	SUMMER SCHOOL	\$22,320.00
<b>01-2-01000-000</b>	<b>TOTAL INSTRUCTION</b>	<b>\$3,408,693.00</b>

**2100 Support Services - Students:**

01-2-02120-000	SUPPORT SERVICES - STUDENT - GUIDANCE SERVICES	\$65,151.00
01-2-02140-000	SUPPORT SERVICES - STUDENT - PSYCHOLOGICAL SERVICES	\$4,561.00
01-2-02141-000	SUPPORT SERVICES - STUDENT - PSYCHOLOGICAL SERVICES - SPED - SCHOOL AGE	\$52,972.00
01-2-02142-000	SUPPORT SERVICES - STUDENT - PSYCHOLOGICAL SERVICES - SPED - AGES 3-5	\$22.00
01-2-02150-000	SUPPORT SERVICES - STUDENT - SPEECH PATHOLOGY AND AUDIOLOGY SERVICES	\$3,974.00
01-2-02151-000	SUPPORT SERVICES - STUDENT - SPEECH PATHOLOGY AND AUDIOLOGY SERVICES - SPED - SCHOOL AGE	\$22,508.00
01-2-02152-000	SUPPORT SERVICES - STUDENT - SPEECH PATHOLOGY AND AUDIOLOGY SERVICES - SPED - AGES 3-5	\$6,750.00
01-2-02153-000	SUPPORT SERVICES - STUDENT - SPEECH PATHOLOGY AND AUDIOLOGY SERVICES - SPED - AGES 0-2	\$3,278.00
01-2-02161-000	SUPPORT SERVICES - STUDENT - OCCUPATIONAL THERAPY-RELATED SERVICES - SPED - SCHOOL AGE	\$14,654.00
01-2-02162-000	SUPPORT SERVICES - STUDENT - OCCUPATIONAL THERAPY-RELATED SERVICES - SPED - AGES 3-5	\$3,005.00
01-2-02163-000	SUPPORT SERVICES - STUDENT - OCCUPATIONAL THERAPY-RELATED SERVICES - SPED - AGES 0-2	\$1,230.00
01-2-02171-000	SUPPORT SERVICES - STUDENT - PHYSICAL THERAPY-RELATED SERVICES - SPED - SCHOOL AGE	\$14,442.00
01-2-02172-000	SUPPORT SERVICES - STUDENT - PHYSICAL THERAPY-RELATED SERVICES - SPED - AGES 3-5	\$7,070.00
01-2-02173-000	SUPPORT SERVICES - STUDENT - PHYSICAL THERAPY-RELATED SERVICES - SPED - AGES 0-2	\$763.00
01-2-02181-000	SUPPORT SERVICES - STUDENT - VISUALLY IMPAIRED/VISION SERVICES - SPED - SCHOOL AGE	\$2,761.00
01-2-02190-000	SUPPORT SERVICES - STUDENT - OTHER	\$2,409.00
<b>01-2-02100-000</b>	<b>TOTAL SUPPORT SERVICES - STUDENTS</b>	<b>\$205,550.00</b>

**2200 Support Services - Instruction:**

01-2-02211-000	SUPPORT SERVICES - INSTRUCTION - SCHOOL IMPROVEMENT	\$8,488.00
01-2-02220-000	SUPPORT SERVICES - INSTRUCTION - LIBRARY/MEDIA SERVICES	\$103,259.00
<b>01-2-02200-000</b>	<b>TOTAL SUPPORT SERVICES - INSTRUCTION</b>	<b>\$111,747.00</b>

## 2020-2021 AFR SUMMARY REPORT

### 62-0021-000 - BAYARD PUBLIC SCHOOLS

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#### 2300 Support Services - General Administration:

01-2-02310-000	SUPPORT SERVICES - GENERAL ADMINISTRATION - BOARD OF EDUCATION	\$137,242.00
01-2-02320-000	SUPPORT SERVICES - GENERAL ADMINISTRATION - EXECUTIVE ADMINISTRATION	\$172,088.00
01-2-02330-000	SUPPORT SERVICES - GENERAL ADMINISTRATION - DISTRICT LEGAL SERVICES	\$10,386.00
<b>01-2-02300-000</b>	<b>TOTAL SUPPORT SERVICES - GENERAL ADMINISTRATION</b>	<b>\$319,716.00</b>

#### 2400 Office of the Principal:

01-2-02410-000	SUPPORT SERVICES - SCHOOL ADMINISTRATION - OFFICE OF THE PRINCIPAL	\$398,474.00
<b>01-2-02400-000</b>	<b>TOTAL OFFICE OF THE PRINCIPAL</b>	<b>\$398,474.00</b>

#### 2500 Central Services:

01-2-02510-000	CENTRAL SERVICES - FISCAL SERVICES	\$226,427.00
01-2-02580-000	CENTRAL SERVICES - ADMINISTRATIVE TECHNOLOGY SERVICES	\$5,006.00
<b>01-2-02500-000</b>	<b>TOTAL CENTRAL SERVICES</b>	<b>\$231,433.00</b>

#### 2600 Operation & Maintenance of Plant:

01-2-02610-000	OPERATION AND MAINTENANCE OF PLANT - OPERATION OF BUILDINGS	\$560,780.00
01-2-02620-000	OPERATION AND MAINTENANCE OF PLANT - MAINTENANCE OF BUILDINGS	\$53,932.00
01-2-02660-000	OPERATION AND MAINTENANCE OF PLANT - SECURITY	\$6,795.00
01-2-02670-000	OPERATION AND MAINTENANCE OF PLANT - SAFETY	\$1,139.00
<b>01-2-02600-000</b>	<b>TOTAL OPERATION &amp; MAINTENANCE OF PLANT</b>	<b>\$622,646.00</b>

#### 2700 Student Transportation:

01-2-027X0-000	TOTAL STUDENT TRANSPORTATION - REGULAR EDUCATION	\$179,660.00
01-2-027X2-000	TOTAL STUDENT TRANSPORTATION - SPECIAL EDUCATION - SCHOOL AGE	\$21,791.00
<b>01-2-027RG-000</b>	<b>TOTAL TRANSPORTATION - REGULAR EDUCATION</b>	<b>\$179,660.00</b>
<b>01-2-027SP-000</b>	<b>TOTAL TRANSPORTATION - SPECIAL EDUCATION</b>	<b>\$21,791.00</b>

#### 2900 Other Student Support:

<b>01-2-02900-000</b>	<b>CENTRAL SERVICES - OTHER SUPPORT SERVICES</b>	<b>\$81,341.00</b>
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**2020-2021 AFR SUMMARY REPORT**

**62-0021-000 - BAYARD PUBLIC SCHOOLS**

District Approved on 10/28/2021

**3300 Community Services Operations:**

<b>01-2-03300-000</b>	<b>COMMUNITY SERVICES OPERATIONS</b>	<b>\$261.00</b>
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**3400 Categorical Grants from Corporations/Private Interests:**

<b>01-2-03400-000</b>	<b>CATEGORICAL GRANTS FROM CORPORATIONS AND OTHER PRIVATE INTERESTS</b>	<b>\$13,272.00</b>
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**3500 State Categorical Programs:**

01-2-03535-000	HIGH ABILITY LEARNERS	\$4,412.00
01-2-03540-000	STATE EARLY CHILDHOOD	\$98,460.00
01-2-03570-000	TEACHER EVALUATION DEVELOPMENT GRANT	\$4,677.00
01-2-03599-000	OTHER STATE CATEGORICAL PROGRAMS	\$7,789.00

**6000 Federal Programs:**

01-2-06200-000	FEDERAL SERVICES - TITLE I, PART A ESSA IMPROVING BASIC PROGRAMS OPERATED BY LOCAL EDUCATIONAL AGENCIES	\$147,797.00
01-2-06212-000	FEDERAL SERVICES - TITLE I, PART A: SUPPORT FOR IMPROVEMENT	\$305,834.00
01-2-06406-000	FEDERAL SERVICES - IDEA PRESCHOOL (619) BASE ALLOCATION	\$1,073.00
01-2-06408-000	FEDERAL SERVICES - IDEA PART B (611) BASE & ENROLLMENT POVERTY ALLOCATION - BIRTH THROUGH AGE TWENTY-ONE	\$75,785.00
01-2-06968-000	FEDERAL SERVICES - TITLE IV, PART B ESSA 21ST CENTURY COMMUNITY LEARNING CENTERS	\$63,148.00
01-2-06992-000	FEDERAL SERVICES - REAP	\$27,865.00
01-2-06996-000	ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF (ESSERS)	\$13,682.00
01-2-06997-000	ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF (ESSER II):	\$45,230.00
01-2-06998-000	ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF (ESSER II)	\$23,047.00
<b>01-2-06000-000</b>	<b>TOTAL FEDERAL PROGRAMS</b>	<b>\$703,461.00</b>

**8000 Transfers to Other Funds:**

01-2-08000-000	TRANSFERS (OUTGOING)	\$110,000.00
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<b>01-2-20000-000</b>	<b>TOTAL CURRENT EXPENSE</b>	<b>\$5,662,003.00</b>
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<b>01-2-20100-000</b>	<b>ADJUSTMENTS TO CURRENT EXPENSE</b>	<b>\$75,031.00</b>
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**2020-2021 AFR SUMMARY REPORT**

**62-0021-000 - BAYARD PUBLIC SCHOOLS**  
District Approved on 10/28/2021

<b>01-2-20200-000</b>	<b>TOTAL ADJUSTED CURRENT EXPENSE</b>	<b>\$5,586,972.00</b>
<b>01-2-20400-000</b>	<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$5,819,922.00</b>
<b>01-2-20500-000</b>	<b>TOTAL DISBURSEMENTS</b>	<b>\$6,523,383.00</b>

**GENERAL FUND BALANCES**

<i>BalanceTotals</i>		<i>Amount</i>
<b>General Fund Beginning and Ending Fund Balances:</b>		
01-0-CSHOH-BEG	General Fund - Cash on Hand - Beginning Balance	\$515,629.00
01-0-CSHOH-END	General Fund - Cash on Hand - Ending Balance	\$352,961.00
01-0-TREAS-BEG	General Fund - Cash at County Treasurers - Beginning Balance	\$705,724.00
01-0-TREAS-END	General Fund - Cash at County Treasurers - Ending Balance	\$710,162.00

**DEPRECIATION FUND RECEIPTS**

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
<b>Local Sources:</b>		
02-1-01510-000	INTEREST ON INVESTMENTS	\$1,718.00
<b>02-1-01000-000</b>	<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$1,718.00</b>
<b>Non-Revenue Sources:</b>		
02-1-05200-000	FUND TRANSFERS IN	\$42,000.00
<b>02-1-05000-000</b>	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$42,000.00</b>
<b>02-1-10000-000</b>	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>\$43,718.00</b>

**DEPRECIATION FUND DISBURSEMENTS**

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
<b>2900</b>	<b>Other Student Support:</b>	
02-2-02900-000	CENTRAL SERVICES - OTHER SUPPORT SERVICES	\$98,849.00

**2020-2021 AFR SUMMARY REPORT**

**62-0021-000 - BAYARD PUBLIC SCHOOLS**  
District Approved on 10/28/2021

**02-2-20500-000** **TOTAL DISBURSEMENTS** **\$98,849.00**

**DEPRECIATION FUND BALANCES**

<i>BalanceTotals</i>	<i>Amount</i>
<b>Depreciation Beginning and Ending Fund Balances:</b>	
02-0-CSHOH-BEG Depreciation Fund - Cash on Hand - Beginning Balance	\$137,189.00
02-0-CSHOH-END Depreciation Fund - Cash on Hand - Ending Balance	\$82,058.00

**EMPLOYEE BENEFIT FUND RECEIPTS**

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
<b>Local Sources:</b>		
03-1-01510-000	INTEREST ON INVESTMENTS	\$465.00
<b>03-1-01000-000</b>	<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$465.00</b>
<b>Non-Revenue Sources:</b>		
03-1-05200-000	FUND TRANSFERS IN	\$60,000.00
<b>03-1-05000-000</b>	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$60,000.00</b>
<b>03-1-10000-000</b>	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>\$60,465.00</b>

**EMPLOYEE BENEFIT FUND DISBURSEMENTS**

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
<b>2900 Other Student Support:</b>		
03-2-02900-000	CENTRAL SERVICES - OTHER SUPPORT SERVICES	\$46,892.00
<b>03-2-20500-000</b>	<b>TOTAL DISBURSEMENTS</b>	<b>\$46,892.00</b>

**2020-2021 AFR SUMMARY REPORT**

**62-0021-000 - BAYARD PUBLIC SCHOOLS**  
District Approved on 10/28/2021

**EMPLOYEE BENEFIT FUND BALANCES**

<i>BalanceTotals</i>	<i>Amount</i>
<b>Employee Benefit Beginning and Ending Fund Balances:</b>	
03-0-CSHOH-BEG Employee Benefit Fund - Cash on Hand - Beginning Balance	\$160,865.00
03-0-CSHOH-END Employee Benefit Fund - Cash on Hand - Ending Balance	\$174,439.00

**ACTIVITIES FUND RECEIPTS**

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
<b>Local Sources:</b>		
05-1-01710-000	ADMISSIONS	\$166,570.00
<b>05-1-01000-000</b>	<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$166,570.00</b>
<b>Non-Revenue Sources:</b>		
05-1-05200-000	FUND TRANSFERS IN	\$110,000.00
<b>05-1-05000-000</b>	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$110,000.00</b>
<b>05-1-10000-000</b>	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>\$276,570.00</b>

**ACTIVITIES FUND DISBURSEMENTS**

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
<b>2900 Other Student Support:</b>		
05-2-02900-000	CENTRAL SERVICES - OTHER SUPPORT SERVICES	\$237,246.00
<b>05-2-20500-000</b>	<b>TOTAL DISBURSEMENTS</b>	<b>\$237,246.00</b>

**2020-2021 AFR SUMMARY REPORT**

**62-0021-000 - BAYARD PUBLIC SCHOOLS**  
District Approved on 10/28/2021

**ACTIVITIES FUND BALANCES**

<i>BalanceTotals</i>	<i>Amount</i>
<b>Activities Beginning and Ending Fund Balances:</b>	
05-0-CSHOH-BEG    Activities Fund - Cash on Hand - Beginning Balance	\$459,025.00
05-0-CSHOH-END    Activities Fund - Cash on Hand - Ending Balance	\$498,349.00

**SCHOOL NUTRITION FUND RECEIPTS**

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
<b>Local Sources:</b>		
06-1-01510-000	INTEREST ON INVESTMENTS	\$12.00
06-1-01611-000	SCHOOL LUNCH PROGRAM	\$13,788.00
06-1-01990-000	OTHER MISCELLANEOUS LOCAL REVENUE	\$4,150.00
<b>06-1-01000-000</b>	<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$17,950.00</b>
<b>State Sources:</b>		
06-1-03150-000	STATE REIMBURSEMENT (OF NUTRITION PROGRAMS)	\$1,667.00
<b>06-1-03000-000</b>	<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>\$1,667.00</b>
<b>Federal Sources:</b>		
06-1-04210-000	FEDERAL NUTRITION PROGRAMS	\$236,785.00
<b>06-1-04000-000</b>	<b>TOTAL REVENUE FROM FEDERAL SOURCES</b>	<b>\$236,785.00</b>
<b>06-1-10000-000</b>	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>\$256,402.00</b>

**SCHOOL NUTRITION FUND DISBURSEMENTS**

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
<b>3100 Food Service Operations:</b>		
06-2-03100-000	FOOD SERVICES OPERATIONS	\$277,342.00

**2020-2021 AFR SUMMARY REPORT**

**62-0021-000 - BAYARD PUBLIC SCHOOLS**  
District Approved on 10/28/2021

**06-2-20500-000** **TOTAL DISBURSEMENTS** **\$277,342.00**

**SCHOOL NUTRITION FUND BALANCES**

<i>BalanceTotals</i>	<i>Amount</i>
<b>School Nutrition Beginning and Ending Fund Balances:</b>	
06-0-CSHOH-BEG School Nutrition Fund - Cash on Hand - Beginning Balance	\$106,744.00
06-0-CSHOH-END School Nutrition Fund - Cash on Hand - Ending Balance	\$85,803.00

**BOND FUND RECEIPTS**

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
<b>Local Sources:</b>		
07-1-01100-000	TAXES LEVIED/ASSESSED BY THE SCHOOL DISTRICT	\$201,663.00
07-1-01115-000	CARLINE TAXES	\$1,580.00
07-1-01510-000	INTEREST ON INVESTMENTS	\$16.00
07-1-01990-000	OTHER MISCELLANEOUS LOCAL REVENUE	\$45.00
<b>07-1-01000-000</b>	<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$203,304.00</b>
<b>State Sources:</b>		
07-1-03130-000	HOMESTEAD EXEMPTION	\$3,984.00
07-1-03131-000	PROPERTY TAX CREDIT	\$12,720.00
07-1-03132-000	PERSONAL PROPERTY TAX CREDIT	\$438.00
07-1-03180-000	PRO-RATE MOTOR VEHICLE	\$500.00
07-1-03990-000	OTHER STATE RECEIPTS	\$174.00
<b>07-1-03000-000</b>	<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>\$17,816.00</b>
<b>Non-Revenue Sources:</b>		
07-1-05101-000	ISSUANCE OF BONDS - (REFUNDING ONLY)	\$1,250,000.00
<b>07-1-05000-000</b>	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$1,250,000.00</b>

**2020-2021 AFR SUMMARY REPORT**

**62-0021-000 - BAYARD PUBLIC SCHOOLS**  
District Approved on 10/28/2021

**07-1-10000-000** **GRAND TOTAL OF ALL RECEIPTS** **\$1,471,120.00**

**BOND FUND DISBURSEMENTS**

<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
<b>5000 Debt Services:</b>		
07-2-05000-000	TOTAL DEBT SERVICES	\$1,456,841.00

**07-2-20500-000** **TOTAL DISBURSEMENTS** **\$1,456,841.00**

**BOND FUND BALANCES**

<i>BalanceTotals</i>		<i>Amount</i>
<b>Bond Beginning and Ending Fund Balances:</b>		
07-0-CSHOH-BEG	Bond Fund - Cash on Hand - Beginning Balance	\$116,536.00
07-0-CSHOH-END	Bond Fund - Cash on Hand - Ending Balance	\$128,888.00
07-0-TREAS-BEG	Bond Fund - Cash at County Treasurers - Beginning Balance	\$48,688.00
07-0-TREAS-END	Bond Fund - Cash at County Treasurers - Ending Balance	\$50,617.00

**SPECIAL BUILDING FUND RECEIPTS**

<i>Receipt Codes</i>	<i>Receipt Description</i>	<i>Amount</i>
<b>Local Sources:</b>		
08-1-01100-000	TAXES LEVIED/ASSESSED BY THE SCHOOL DISTRICT	\$105,596.00
08-1-01115-000	CARLINE TAXES	\$794.00
08-1-01120-000	PUBLIC POWER DISTRICT SALES TAXES	\$88.00
08-1-01510-000	INTEREST ON INVESTMENTS	\$28.00
<b>08-1-01000-000</b>	<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$106,506.00</b>

**State Sources:**

08-1-03130-000 HOMESTEAD EXEMPTION \$2,002.00

**2020-2021 AFR SUMMARY REPORT**

**62-0021-000 - BAYARD PUBLIC SCHOOLS**

District Approved on 10/28/2021

08-1-03131-000	PROPERTY TAX CREDIT	\$6,393.00
08-1-03132-000	PERSONAL PROPERTY TAX CREDIT	\$220.00
08-1-03180-000	PRO-RATE MOTOR VEHICLE	\$267.00
<b>08-1-03000-000</b>	<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>\$8,882.00</b>

<b>08-1-10000-000</b>	<b>GRAND TOTAL OF ALL RECEIPTS</b>	<b>\$115,388.00</b>
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**SPECIAL BUILDING FUND DISBURSEMENTS**

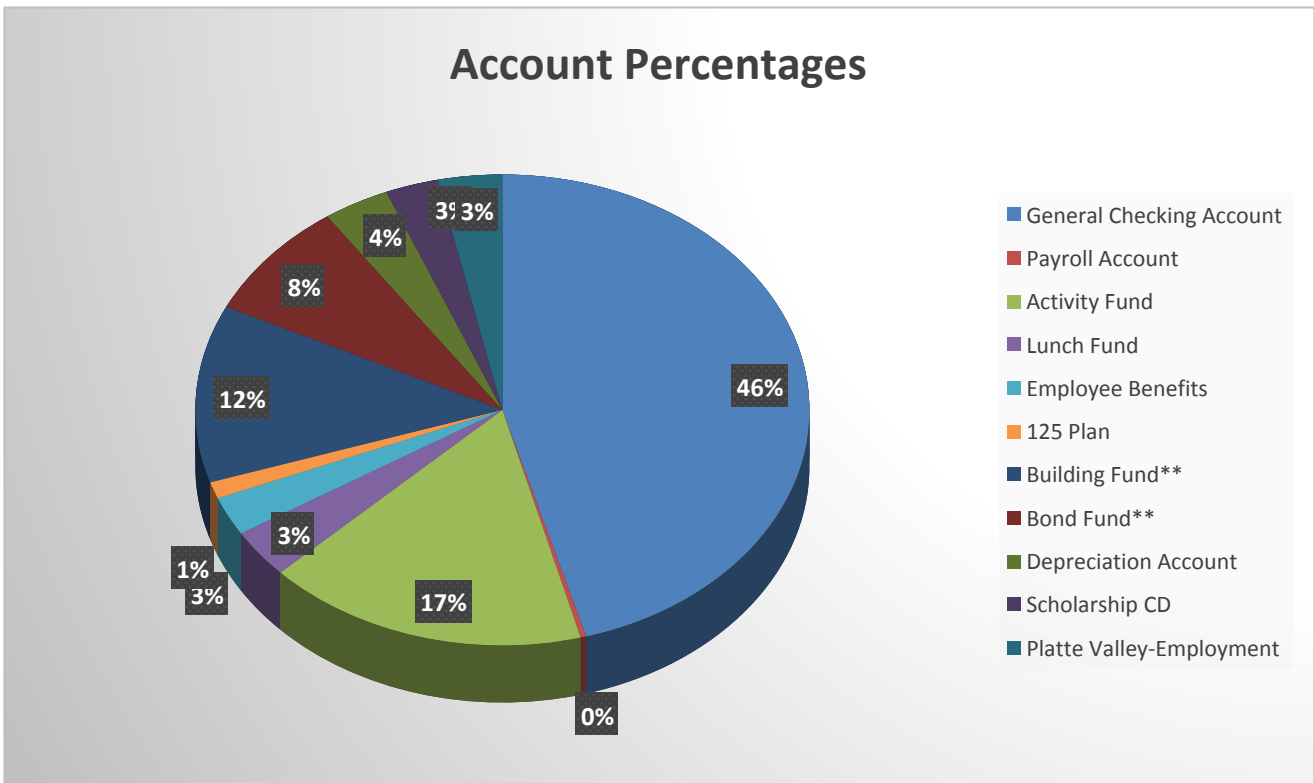
<i>FunctionTotals</i>	<i>Disbursement Function Description</i>	<i>Amount</i>
<b>4000</b>	<b>Facilities:</b>	
08-2-04700-000	FACILITIES ACQUISITION AND CONSTRUCTION - BUILDING IMPROVEMENTS	\$101,699.00
<b>08-2-20500-000</b>	<b>TOTAL DISBURSEMENTS</b>	<b>\$101,699.00</b>

**SPECIAL BUILDING FUND BALANCES**

<i>BalanceTotals</i>		<i>Amount</i>
<b>Special Building Beginning and Ending Fund Balances:</b>		
08-0-CSHOH-BEG	Special Building Fund - Cash on Hand - Beginning Balance	\$266,011.00
08-0-CSHOH-END	Special Building Fund - Cash on Hand - Ending Balance	\$286,322.00
08-0-TREAS-BEG	Special Building Fund - Cash at County Treasurers - Beginning Balance	\$31,802.00
08-0-TREAS-END	Special Building Fund - Cash at County Treasurers - Ending Balance	\$25,180.00

BAYARD PUBLIC SCHOOL  
 TREASURER REPORT  
 BANK STATEMENT BALANCES as of October 31, 2021

General Checking Account	\$	1,077,554.92	
Payroll Account	\$	6,883.65	
Activity Fund	\$	400,819.62	
Lunch Fund	\$	79,149.15	
Employee Benefits	\$	63,193.92	
125 Plan	\$	26,864.61	
Building Fund**	\$	288,002.64	
Bond Fund**	\$	192,266.07	
Depreciation Account	\$	82,290.20	
Scholarship CD	\$	65,720.87	
Platte Valley-Employment	\$	80,053.43	
	\$		2,362,799.08

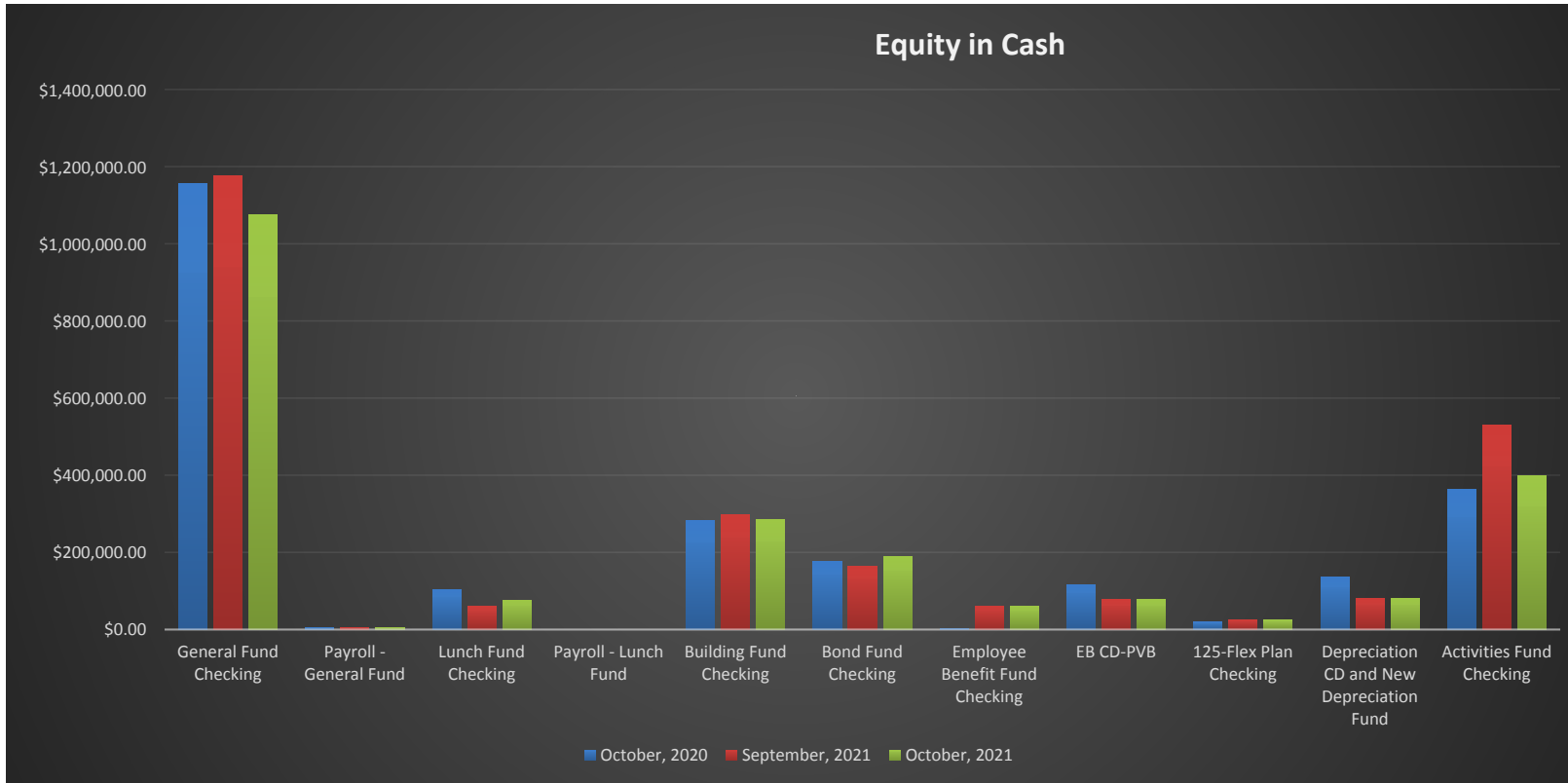


# Bayard Public Schools

## Equity in Cash

October 31, 2021

Fund	Fund #	October, 2020 PRIOR YEAR BALANCE	September, 2021 PRIOR MONTH BALANCE	October, 2021 REVENUES	October, 2021 EXPENSES	October, 2021 ENDING BALANCE
General Fund Checking	01-101	\$1,157,033.60	1,177,294.55	465,873.51	(565,613.14)	\$1,077,554.92
Payroll - General Fund	01-104	\$6,869.42	6,882.06	430,930.85	(430,929.26)	\$6,883.65
Lunch Fund Checking	02-101	\$106,624.74	62,289.26	52,217.77	(35,357.88)	\$79,149.15
Payroll - Lunch Fund	02-104	\$0.00	0.00	10,703.57	(10,703.57)	\$0.00
Building Fund Checking	03-101	\$285,104.04	300,038.55	7,397.45	(19,433.36)	\$288,002.64
Bond Fund Checking	04-101	\$178,439.81	166,894.37	25,371.70	0.00	\$192,266.07
Employee Benefit Fund Checking	05-101	\$6,070.19	63,165.91	1,859.59	(1,831.58)	\$63,193.92
EB CD-PVB	05-106-1000	\$119,589.07	80,053.43	0.00	0.00	\$80,053.43
125-Flex Plan Checking	05-107	\$22,393.93	27,372.74	4,493.32	(5,001.45)	\$26,864.61
Depreciation CD and New Depreciation Fund	06-101	\$137,584.26	82,175.94	114.26	0.00	\$82,290.20
Activities Fund Checking	07-101	\$364,650.34	531,189.12	21,708.37	(152,077.87)	\$400,819.62
Scholarship CD	07-114	\$72,461.30	65,720.87	0.00	0.00	\$65,720.87
<b>TOTAL</b>		<b>\$2,456,820.70</b>	<b>\$ 2,563,076.80</b>	<b>\$ 1,020,670.39</b>	<b>\$ (1,220,948.11)</b>	<b>\$2,362,799.08</b>



# Annual Report and School Profile

## Bayard Public Schools



Updated August 10, 2021

# Table of Contents

<b>Table of Contents</b>	<b>2</b>
<b>Strategic Planning and Improvement</b>	<b>4</b>
Description of the District	4
Accreditation and School Improvement	4
Bayard Public Schools Strategic Plan	5
<b>Governance and Direction</b>	<b>6</b>
<b>Mission Statement</b>	<b>6</b>
<b>Vision Statement</b>	<b>6</b>
<b>Core Covenants</b>	<b>6</b>
<b>Programs and Services</b>	<b>8</b>
Career Certifications	8
LEAD and Leader in Me	8
Curriculum Revision	9
Academic Supports/Contracted Services	10
Student Transportation	10
Safe Routes to School	10
School Nutrition Program	10
Summer Feeding	11
Migrant School	11
Early Childhood Education Program	11
Pathfinders Program (After School Program)	12
Extracurricular Activities Programs	12
Graduate Follow-Up (Class of 2017, Status as of 2019):	13
<b>Academic Offerings</b>	<b>14</b>
Elementary Offerings	15
World Language	15
Consumer Education	15
Junior High Offerings - 7th Grade	15
Vocational Agriculture	16
Junior High Offerings - 8th Grade	16
Art Education	16
Computer Education	16
Industrial Arts	17
English/Language Arts	17
Health & Physical Education	17
Social Sciences/Social Studies	17
Computer Education	17
Science Offerings	18

Business	18
Mathematics	18
Odysseyware and Edgenuity	18
Summer School	18
1:1 Program and eBooks	19
<b>Partnerships for Education</b>	<b>19</b>
Bayard Public Library	19
Bayard Public Schools Support Fund	19
Bridgeport Public Schools	19
CJUMP	19
City of Bayard	20
Conference Affiliations	20
Educational Service Unit #13	20
Head Start (Educational Service Unit #13)	20
Minatare Public Schools	20
Nebraska Extension (University of Nebraska – Lincoln) and 4-H	20
NEVA (Nebraska Educational Virtual Academy)	21
Panhandle Prevention Coalition	21
VALTS (Valley Alternative Learning and Transitioning School)	21
Western Nebraska Distance Learning Consortium	21
WNCC	21
United Way of Western Nebraska	21
Nondiscrimination in Education Programs and Activities	21
<b>Learning Climate and Stakeholders</b>	<b>22</b>
Grab and Go Breakfast	22
Coordinated School Health and School Health Index	22
Bayard Elementary School	23
Early Childhood Education	24
Pathfinders (After School Program)	24
Bayard Jr./Sr. High School	24
Custodial and Maintenance Services	25
Central Administrative Office	25
General Contact Information	25
School Climate	26
Student Leadership:	26
Staff Social/Emotional Teaching Readiness	27
Family Involvement	27
Student Engagement	28
Staff Satisfaction	28
Student Led Achievement	29
Teacher Efficacy	30

## Strategic Planning and Improvement

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

### Description of the District

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

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

### Accreditation and School Improvement

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

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

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

## Bayard Public Schools Strategic Plan

This Strategic Plan is a living document that provides strategic direction and guidance for Bayard Public Schools. The Bayard Public School District is committed to successfully implementing these objectives in our pursuit of fulfilling our vision, mission, and core covenants. It is with anticipation that the strategies presented in this plan will be completed by the end of the 2022-2023 school year.

To view the full Strategic Plan, please visit: <https://tinyurl.com/y6jnfl8p>. Progress on the strategic plan is reported to the board of education each month. These reports provide an opportunity for the community to learn about the important work occurring to achieve the objectives of the strategic plan.

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

Review and modify the district's lesson plan philosophy and best practices to ensure consistency and accountability for quality instruction district-wide.	Continue to maximize the impact of the Bayard Public Schools partnership with the FranklinCovey Institute, with a focus on professional development and the LEAD/Leader in Me Programs.	Research and implement strategies to mitigate the educational risks to students experiencing poverty and mobility.	
Evaluate, research, and implement practices that align grading and instruction to effective learning.			
Develop a system to evaluate the effectiveness of current curriculum, programs, and services.			

## Governance and Direction

### Mission Statement

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

### Vision Statement

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

### Core Covenants

#### Focused on the Student

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

#### Attitude of Excellence

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

#### Community

- Support Each Other

Set Aside Self For Benefit Of The Group

Respect Everyone

Be A Wing, Not A Weight

Tiger Way!

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

## Programs and Services

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

### Career Certifications

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

2019-2020 Certifications Earned by Bayard High School Students	
Program	Number of Students
Project Para (UNL)	6

### LEAD and Leader in Me

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

At the Jr./Sr. High School, students participate in the LEAD curriculum, which is aligned to the same training Fortune 500 companies provide to their leadership teams. The following leadership sequence of courses are taught during the designated leadership period in the secondary school:

## High School Courses

Leadership 1 LEADING SELF	Leadership 2 CAREER ESSENTIALS	Leadership 3 LEADING OTHERS	Leadership 4 COLLEGE READINESS
Be Proactive Begin with the End in Mind Put First Things First Think Win-Win Seek First to Understand Synergize Sharpen the Saw	Interview Skills Presentation Skills Listening Skills Using Feedback Interview Skills Emotional Control Resume Writing Digital Etiquette Creativity Conversations	4 Roles of Leadership Leading Projects Mentoring 1-on-1 Group Dynamics Meeting Management Group Decisions Leading Families Coaching Leading Work Teams	4 Disciplines College Test Prep Prep for College/Life Study Skills Weekly Planning Financial Literacy Away from Home Roommates Taxes Community Involvement Health and Fitness
7 Habits	Find Your Voice	Inspire Others	The Next Step

## Curriculum Revision

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

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

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

The district recently implemented a new curriculum in mathematics in grades 7-9 and is in the process of conducting a curriculum review in anticipation of adopting new science curriculum. Alignment work will continue as state standards are updated in the other subject areas.

## Academic Supports/Contracted Services

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

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

## Student Transportation

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

## Safe Routes to School

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

## School Nutrition Program

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

## Summer Feeding

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

## Migrant School

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

## Early Childhood Education Program

During the 2013-2014 school term, Bayard Public Schools was awarded a grant to establish a preschool at Bayard Elementary School. The Bayard Tiger Cubs Preschool completed an inaugural year of operation during the 2014-2015 school term.

Preschool Enrollment (3 and 4-Year Olds)	
School Year	Number of Students
2014-2015	33
2015-2016	39
2016-2017	28
2017-2018	24
2018-2019	32
2019-2020	29

## Pathfinders Program (After School Program)

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

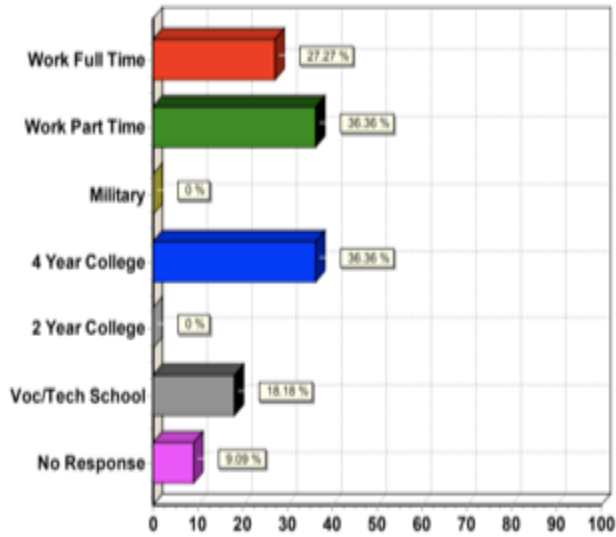
Students attending the Pathfinders Program have engaged in the following learning opportunities: Science Club; Cooking Club; Strategy Games Club; HERO (Help, Encourage, & Respect Others) Club; Babysitting Club; Woodworking Club; Gardening Club; World Art, Crafts, & Culture Club; Lego Club; Football Challenge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

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

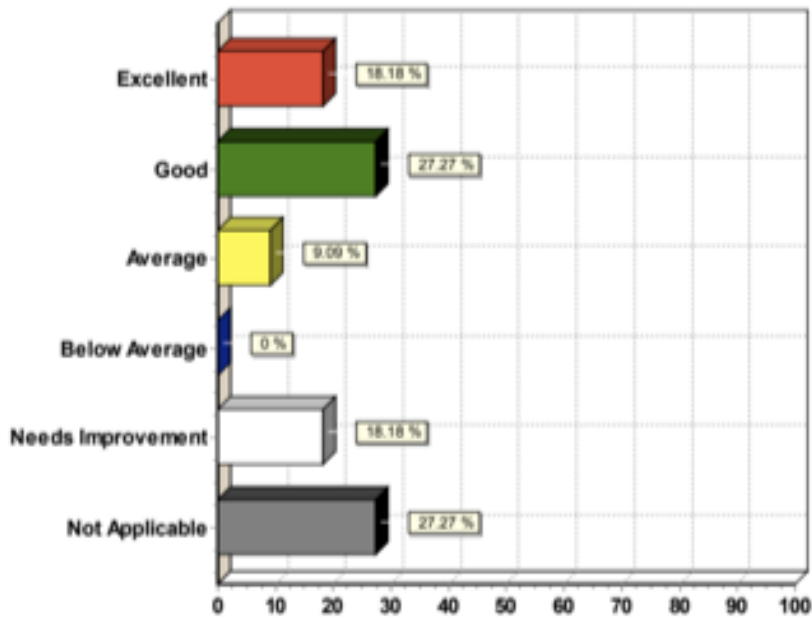
## Extracurricular Activities Programs

Bayard Public Schools maintains membership in the Western Trails Conference and the Minuteman Activities Conference. Bayard High School offers interscholastic competition in football, volleyball, cross country, golf, play production, basketball, wrestling, speech, esports, track and field, quiz bowl, and opportunities in vocal and instrumental music, The National FFA Organization (FFA), and Destination Imagination (DI).

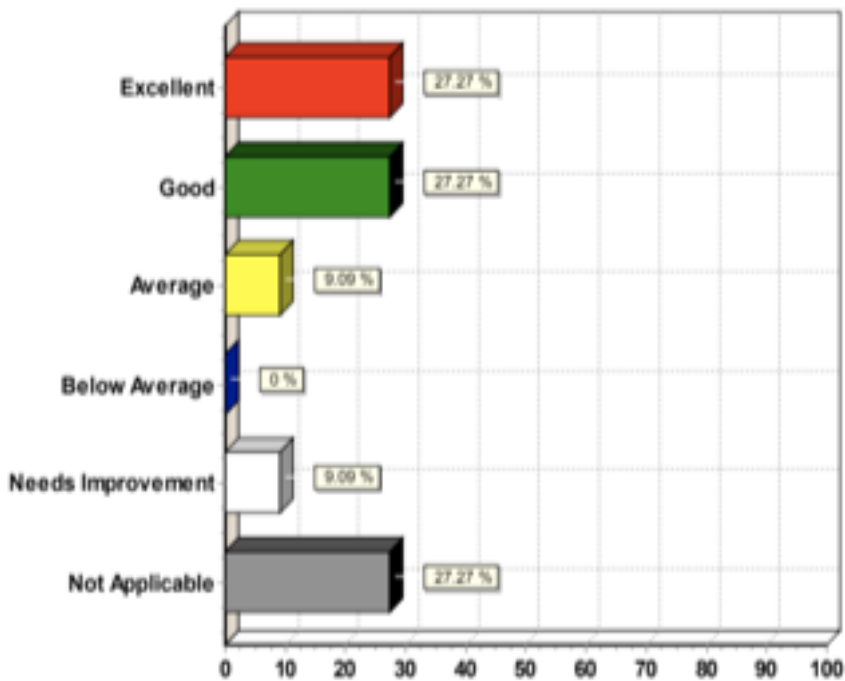
Graduate Follow-Up (Class of 2017, Status as of 2019):



How well did high school prepare you to enter the workforce? (Class of 2017)



How well did high school prepare you to continue your education? (Class of 2017)



## Academic Offerings

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

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

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

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

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

\*Indicates Dual Credit Course

#### Elementary Offerings

Writing

Mathematics

Science

Social Studies

Vocal Music

Instrumental Music (5-6)

Physical Education

Technology Instruction

Library

Art

Keyboarding (5-6)

2nd Steps/Health/Life Skills

#### World Language

Spanish I

Spanish II

#### Consumer Education

Careers

Child Development

#### Junior High Offerings - 7th Grade

Language Arts 7

Math 7

Pre-Algebra

Social Studies 7

Science 7

Industrial Arts 7

Band/Choir

Physical Education

Reading 7

Health 7

Life Skills 7

Leadership 7  
Art 7

#### Vocational Agriculture

Intro to Ag. Science  
Plant & Soil Science  
Animal Science  
Ag Power  
Farm & Business Management

#### Junior High Offerings - 8th Grade

Language Arts 8  
Math 8  
Pre-Algebra  
Social Studies 8  
Science 8  
Agriculture 8  
Band/Choir  
Art 8  
Keyboarding  
Physical Education  
Spanish 8  
Leadership 8  
Careers 8  
Music Education  
Band  
Choir & 21st Century Singers

#### Art Education

Art I  
Art II  
Art III  
Art IV

#### Computer Education

Comp Applications \*  
Broadcast Technology  
Yearbook/Newspaper  
Technology

## Digital Design

## Industrial Arts

Woods I

Woods II

Woods III

Woods IV

CNC Manufacturing

## English/Language Arts

English I

English II

English III

English IV

English Composition\*

Speech

Literature

## Health & Physical Education

Health/Physical Education

Lifetime Sports

Strength and Conditioning

Health/Fitness

Independent PE

## Social Sciences/Social Studies

World Geography

US History

World History

American Govt.

Decades

Economics

Psychology\*

American History\*

## Computer Education

Computer Applications \*

Broadcast Technology

Yearbook/Newspaper  
Technology

### Science Offerings

Physical Science  
Biology  
Chemistry  
Physics  
General Science  
Anatomy and Physiology

### Business

Personal Finance  
Accounting I

### Mathematics

Pre-Algebra  
Algebra I  
Algebra II  
Geometry  
Business Math  
Math IV  
College Algebra\*

## Odysseyware and Edgenuity

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

## Summer School

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

## 1:1 Program and eBooks

Bayard Public Schools operates a 1:1 mobile technology program. Through this program all students in grades K-12 are issued an iPad or Chromebook for educational purposes. (Students in grades 7-12 take the devices home each evening). Teachers and students exchange coursework interactively. At all grade levels, students are provided with access to electronic books and audiobooks through a consortium of Nebraska schools. Both school libraries also offer Kindle eReaders for students to check out and read digital text.

## Partnerships for Education

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

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

## Bayard Public Library

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

## Bayard Public Schools Support Fund

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

## Bridgeport Public Schools

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

inter-local agreement for the transportation of students to curricular and extra-curricular activities.

## CJUMP

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

## City of Bayard

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

## Conference Affiliations

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

## Educational Service Unit #13

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

## Head Start (Educational Service Unit #13)

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

## Minatare Public Schools

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

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

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

## NEVA (Nebraska Educational Virtual Academy)

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

## Panhandle Prevention Coalition

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

## VALTS (Valley Alternative Learning and Transitioning School)

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

## Western Nebraska Distance Learning Consortium

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

## WNCC

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

## United Way of Western Nebraska

Provision of school supplies to students with needs.

## Nondiscrimination in Education Programs and Activities

It is the policy of the Bayard Public Schools not to discriminate on the basis of race, color, national origin, creed, age, marital status, sex, or disability in its educational programs, activities, or employment policies, as required by Titles VI and VII of the 1964 Civil Rights Act, Title IX of the 1972 Education Amendments, the Section 504 Rehabilitation Act of 1973, and the Nebraska Equal Educational Opportunity Act.

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

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

#### Contact Information

Bayard Public Schools

726 4th Avenue

PO BOX 607

Bayard, NE 69334

(308)586-1325

[www.bayardpublicschools.org](http://www.bayardpublicschools.org)

For more information about all Nebraska schools, visit the Nebraska Department of Education web site at [www.education.ne.gov](http://www.education.ne.gov).

## Learning Climate and Stakeholders

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

## Grab and Go Breakfast

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

## Coordinated School Health and School Health Index

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

## Bayard Elementary School

308-586-1211

Matthew McLaughlin -- Principal

Cortney Schuller -- Secretary

Julie Cochran -- Counselor

Candace Smith -- Family Liaison

Joy Rafferty -- Kindergarten

Jessica Nesbitt -- PK-1 Teacher

Crystal Batt -- 1st Grade

Jennifer Tavenner -- 2nd Grade

Amanda Anderson -- 2nd -3rd Grade

Cheryl Ferrero -- 3rd Grade

Michelle Martinez -- 4th Grade

Kristyn Rife -- 5th Grade

Brittani Binder -- 6th Grade

Amanda Reilly -- 6th Grade

Laurie Bauer -- Librarian

Michael Simons -- Physical Education

Brandon Stuart -- Special Education

Jessica Scott -- Art

Stephanie Barker -- 4-6 Science and Keyboarding

Sarah Schmidt -- Music and Band

Linda Pilkington -- Vocal Music

Karen Andreas -- Para-educator

Deborah Rose -- Para-educator

Adya White -- Para-educator

Dana Korell -- Para-educator

Ashley Deines-- Para-educator

Stacey Jones -- Para-educator

Lacee James -- Para and STEAM Lab

Tabitha Unzicker -- Special Education

School Health Service

Justine Jobman -- School Nurse

Nutrition Services

Renee Harter -- Head Cook

Connie Dickey -- Cook

Crystal Wood -- Cook

Sally Wright -- Cook

Student Transportation

308-586-1535

Richard Pieper -- Transportation Director

Marie Brown -- Bus Driver

Steven James -- Bus Driver

Kris Hopkins-- Bus Driver  
Linda Safford -- Bus Driver  
Alvin Salazar -- Bus Driver

## Early Childhood Education

Shawna Reish-- Teacher  
Stacey Jones -- Para-educator

## Pathfinders (After School Program)

Kristin Maag -- Director (UNL Partnership)  
Stacey Jones -- Para-educator  
Kathy Ragland -- Para-educator  
Ashley Deines -- Para-educator

## Bayard Jr./Sr. High School

308-586-1700  
Kelley Rice, Ph.D. -- Principal  
Tencie Tonniges -- Activities Director  
Cindy Korell -- Secretary  
Linde Rafferty -- Counselor, Social Science  
Sarah Schmidt -- Band  
Linda Pilkington -- Vocal Music  
Tyson Horn -- Social Science and P.E.  
Kimberly Ferguson -- Social Science  
Laurie Bauer -- Librarian, Speech  
Mykayla Torres -- English  
Steven Posey -- Mathematics  
Barbara Pieper -- Mathematics  
Holly Nolte -- English  
Mark Keszler -- Journalism  
Mariah Bottom -- Spanish  
Colton Ehler -- Physical Education  
Dwight Malcolm -- Industrial Arts and P.E.  
Zach Nesbitt -- Science and P.E.

Justin Rafferty -- Vocational Agriculture, FFA  
Elliot Reish -- Special Education  
James Roberts -- Science  
Jessica Scott -- Art  
Tressa White -- Para-educator  
Jenny Posey -- Para-educator  
Isaiah Mancinas -- Para-Educator  
Joe Foland -- Para-Educator

## Custodial and Maintenance Services

Roberto Gonzales -- Head Custodian  
Jon Coon -- Custodian  
Connie Loutzenhiser -- Custodian  
Herman Ziegler -- Custodian  
Jeff Erdman -- Custodian

## Central Administrative Office

308-586-1325  
Travis W. Miller, Ed.D. -- Superintendent of Schools  
Bobbie Stuart -- Secretary/Treasurer  
Heather Oliverius -- Administrative Assistant  
Jennifer Gier -- Technology Specialist  
Micki McKibbin -- Special Education Director

## General Contact Information

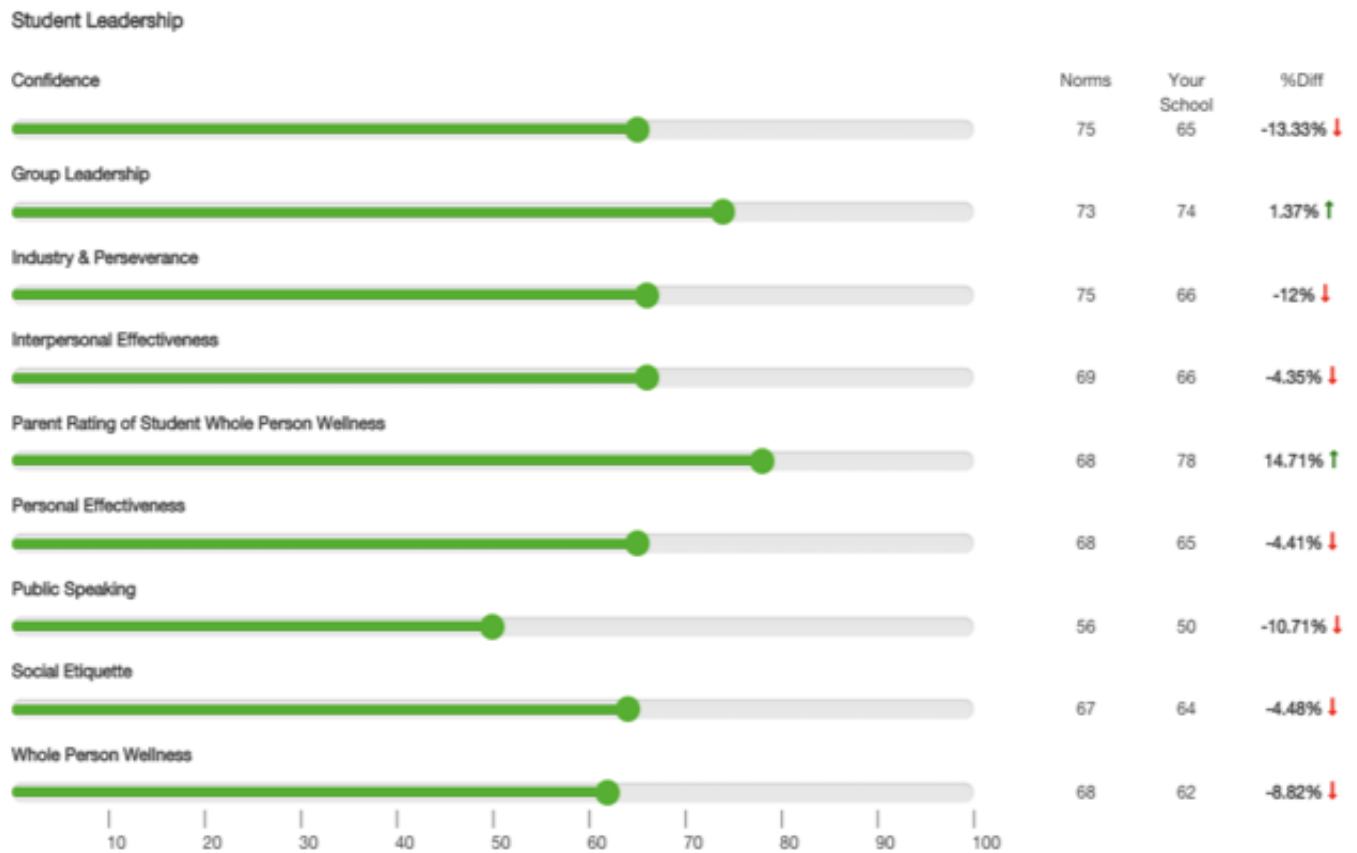
School Website: [www.bayardpublicschools.org](http://www.bayardpublicschools.org)  
Facebook:  
<https://www.facebook.com/BayardPublicSchools>  
Twitter Handle: @BayardTigers  
Twitter Hashtag: #BayardTigers  
Address:  
Bayard Public Schools  
726 4th Avenue  
PO Box 607  
Bayard, NE 69334

## School Climate

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

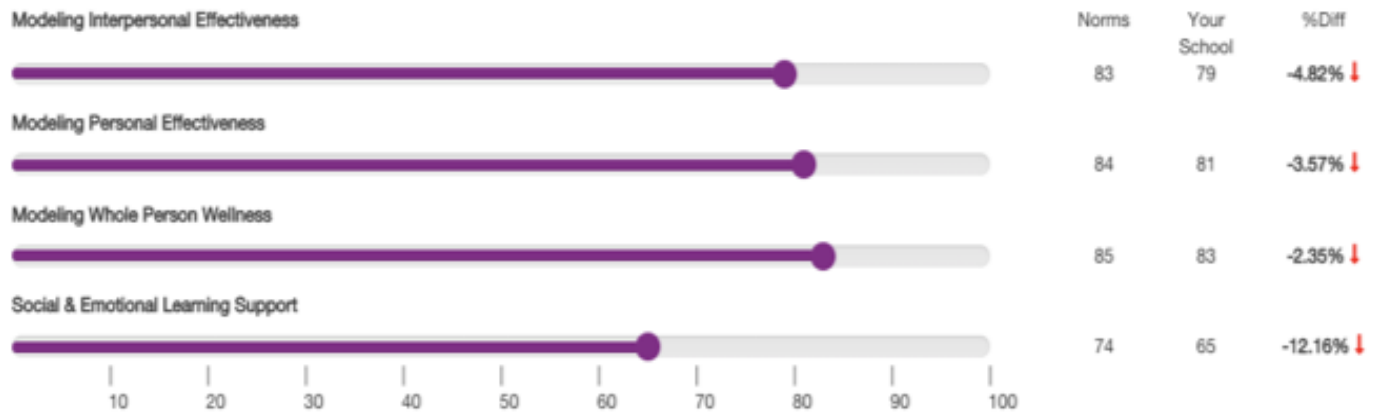
The following data displays show the baseline data (year 1) compared to the normative data for other schools (in various stages of implementation) within the Leader in Me network.

#### Student Leadership:



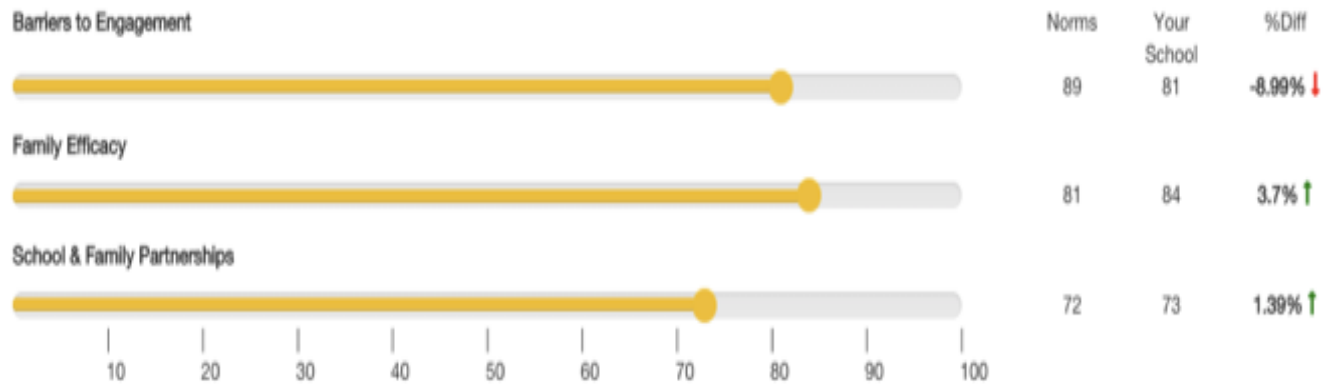
## Staff Social/Emotional Teaching Readiness

### Staff Social/Emotional Teaching Readiness



## Family Involvement

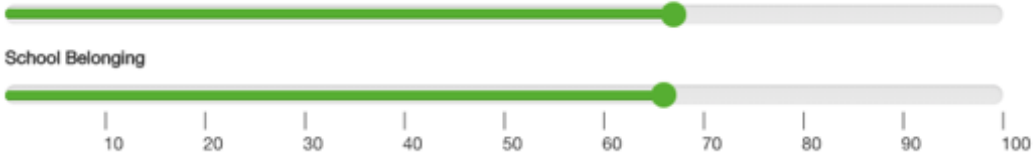
### Family Involvement



# Student Engagement

## Student Engagement

Learning Engagement



School Belonging



# Staff Satisfaction

## Staff Satisfaction

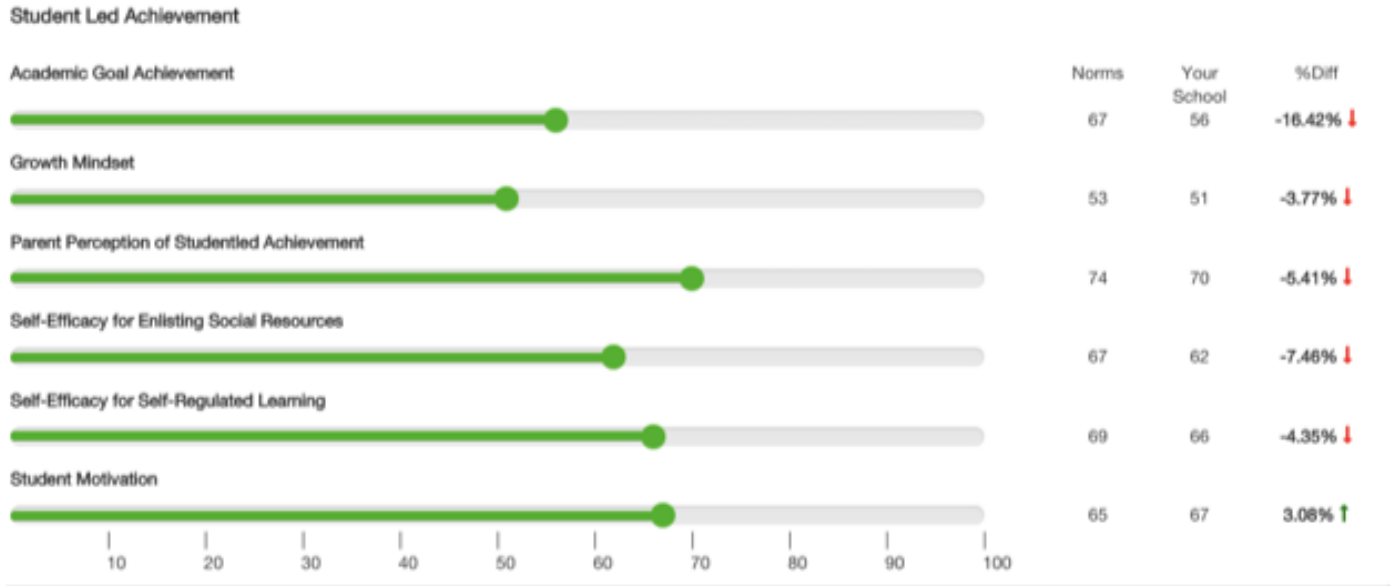
Staff Empowerment



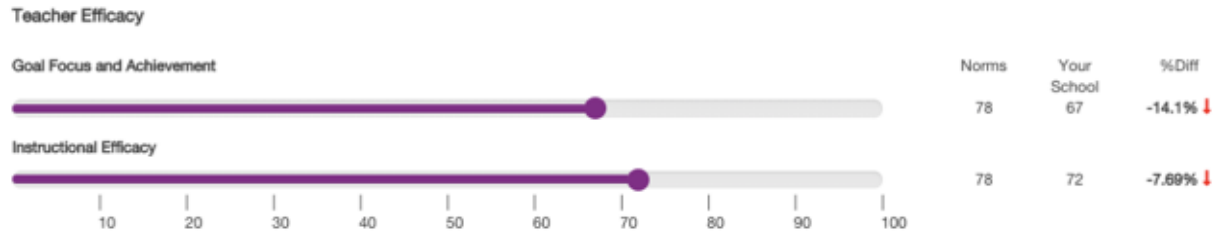
Staff Fulfillment



# Student Led Achievement



## Teacher Efficacy

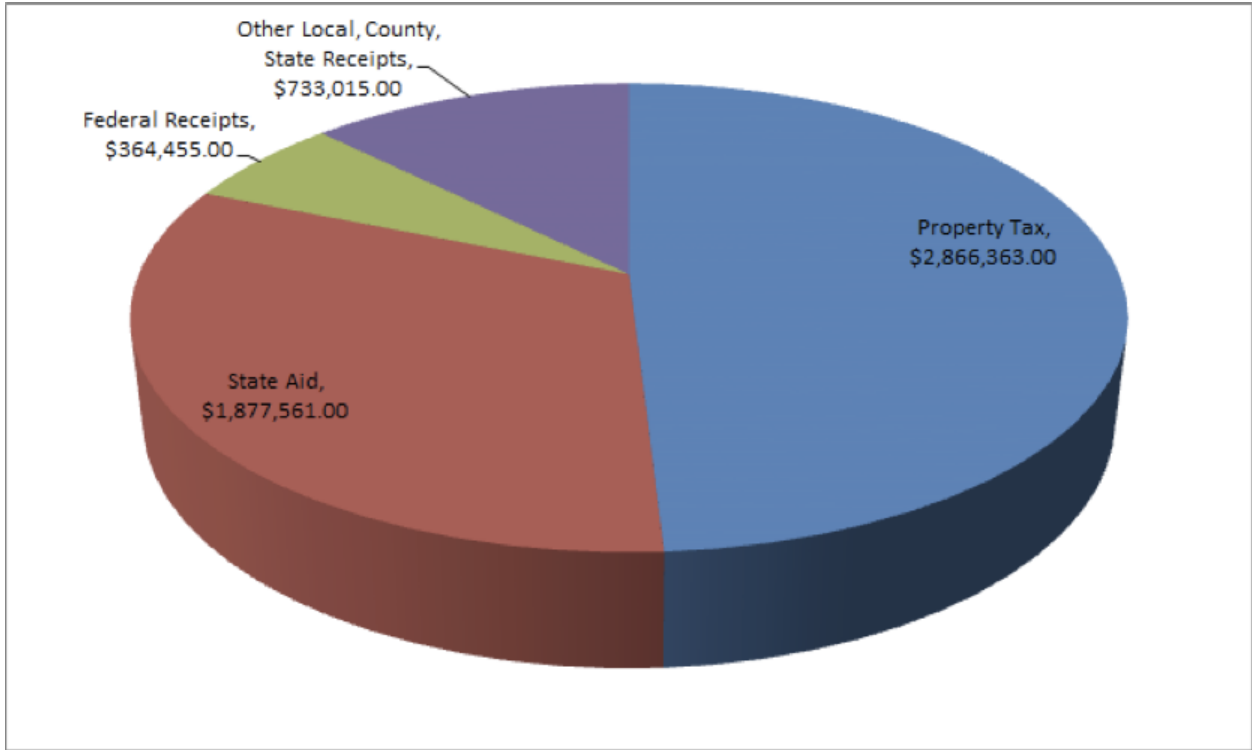


## School District Financials

During the 2017-2018 fiscal year the district general fund receipts were \$5,841,394. The district general fund expenditures for the same fiscal year were \$5,767,693. The following pages show the major receipt and expenditure categories for the 2017-2018 fiscal year.

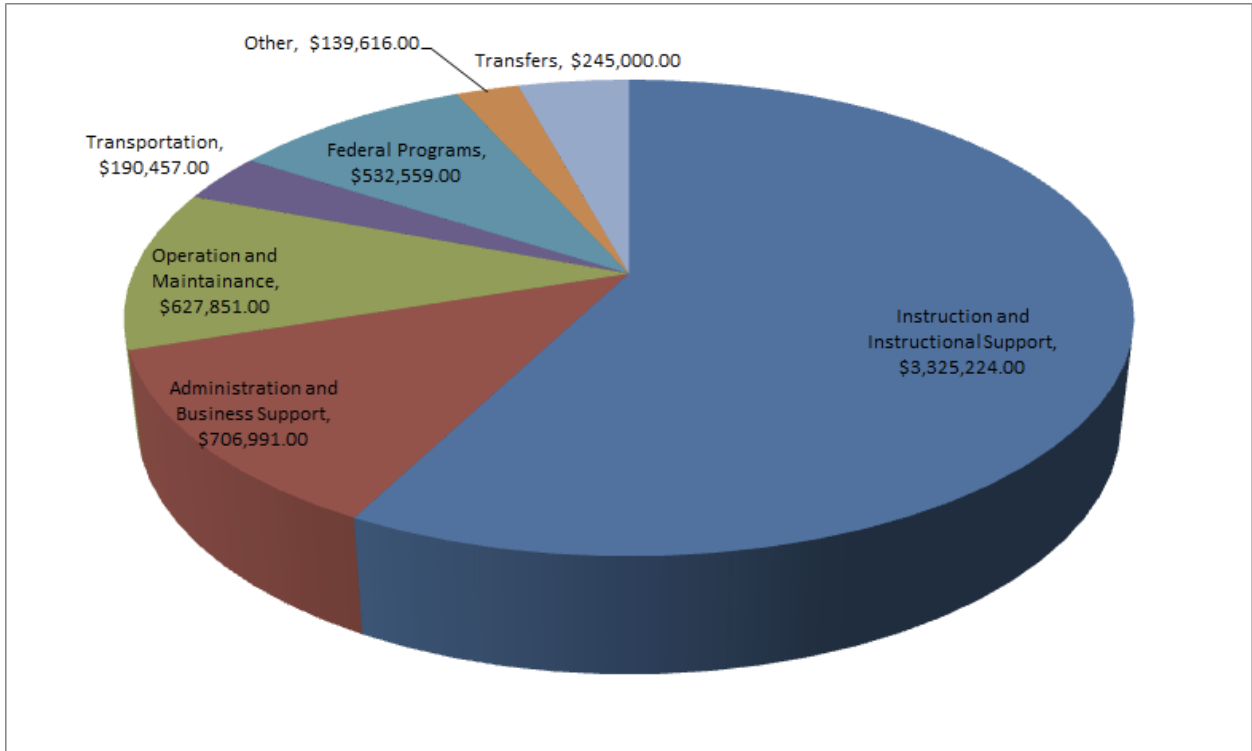
School District Financial Information (2017-2018 Audited Figures)

Receipts by Source:



School District Financial Information (2017-2018 Audited Figures)

Disbursements:



## School Song

*We're here to boost you, Bayard High, here's to you.*

*The school we love the best of all.*

*Our colors proudly waving never fall,*

*We'll carry on and fight, fight, fight, forever more.*

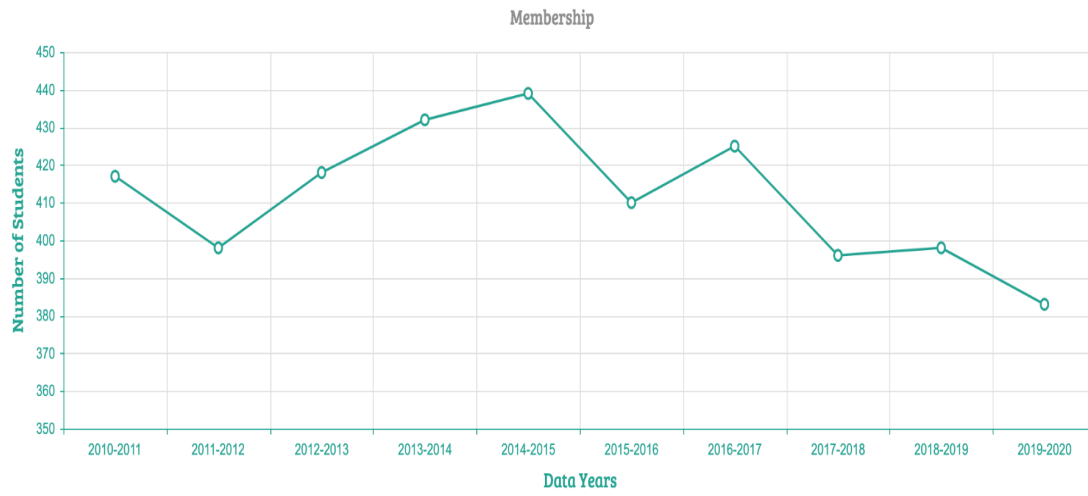
*And when the victory you have won again,*

*We will salute your loyal men.*

*We'll rally 'round your colors, Bayard High,*

*And always FIGHT, FIGHT, FIGHT.*

**Graphs**  
**Student Demographics**

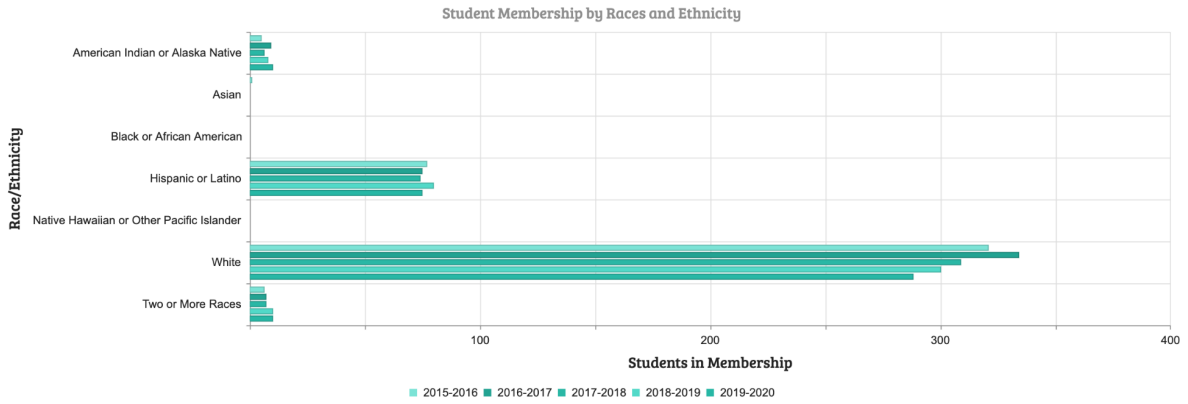


Data Years	PK	KG	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total
2019-2020	26	20	20	27	30	22	23	29	33	34	30	29	30	30	383
2018-2019	33	21	24	30	22	26	29	34	28	29	30	28	29	35	398
2017-2018	24	27	33	21	26	24	33	26	33	28	31	30	35	25	396
2016-2017	31	36	24	32	29	32	27	33	29	37	30	38	24	23	425
2015-2016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

**Student Race and Ethnicity**

## Student Race/Ethnicity

What percent of students fall in each race/ethnicity category?



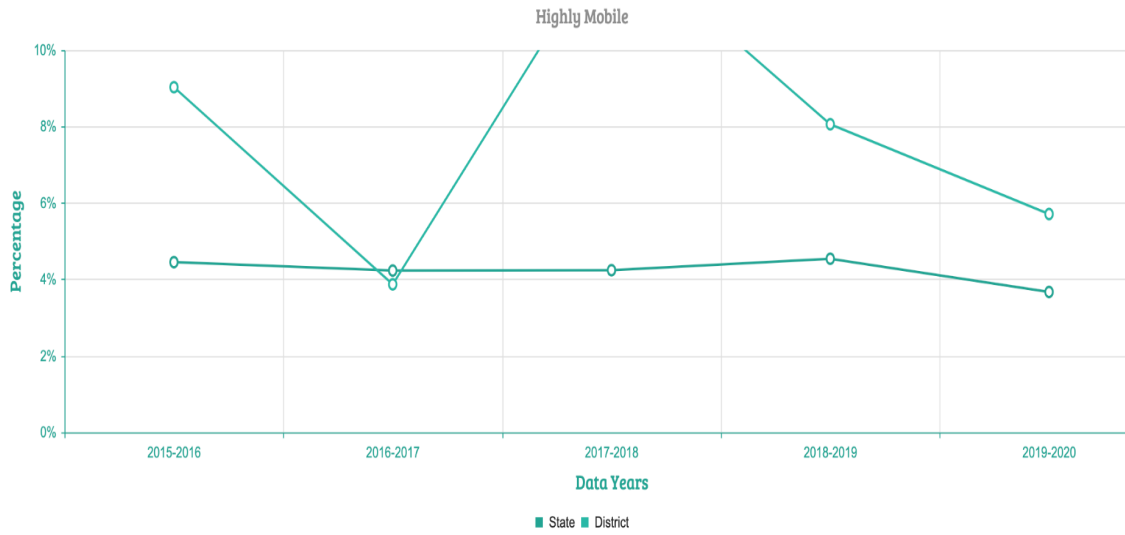
### Student Membership by Race and Ethnicity

Data Years	American Indian or Alaska Native	Asian	Black or African American	Hispanic or Latino	Native Hawaiian or Other Pacific Islander	White	Two or More Races
2019-2020	10	0	0	75	0	288	10
2018-2019	8	0	0	80	0	300	10
2017-2018	6	0	0	74	0	309	7
2016-2017	9	0	0	75	0	334	7
2015-2016	5	1	0	77	0	321	6

# Mobility

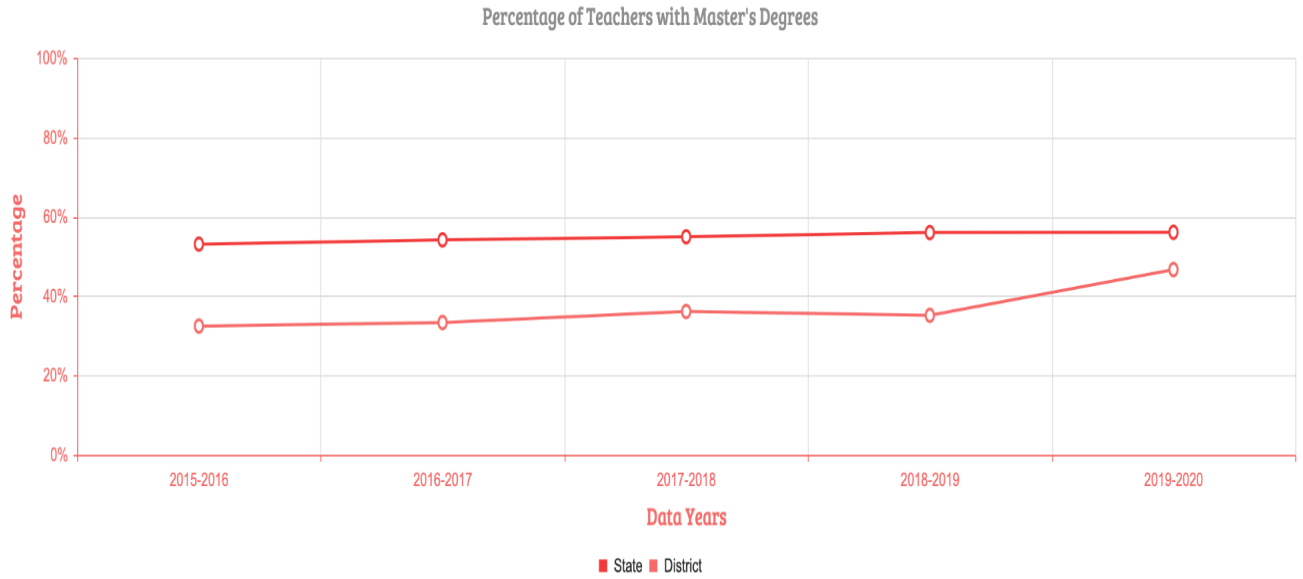
## Highly Mobile

What percent of students attend two or more schools during one school year?



Data Years	PERCENTAGE	
	State	District
2019-2020	3.67%	5.71%
2018-2019	4.54%	8.06%
2017-2018	4.24%	13.06%
2016-2017	4.23%	3.87%
2015-2016	4.45%	9.03%

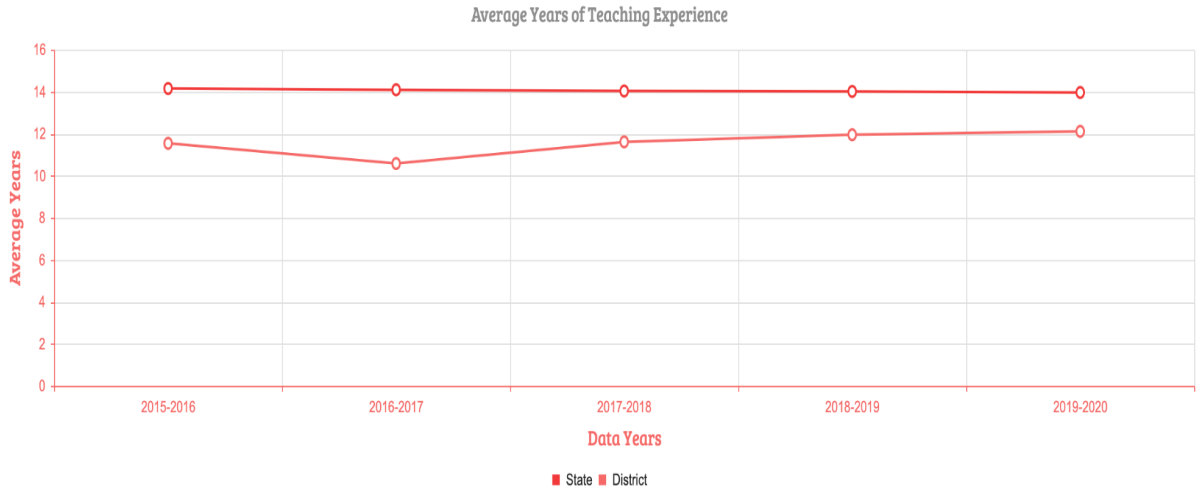
What percentage of teachers have a Masters degree?



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

# Years of experience

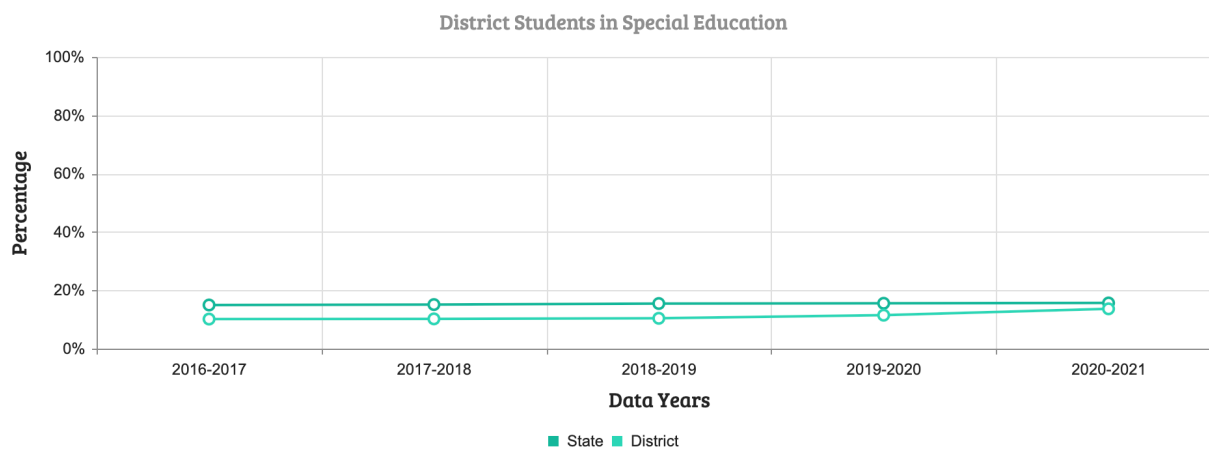
How many years do teachers teach on average?



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

## Special Education

What percentage of students receive special education services?

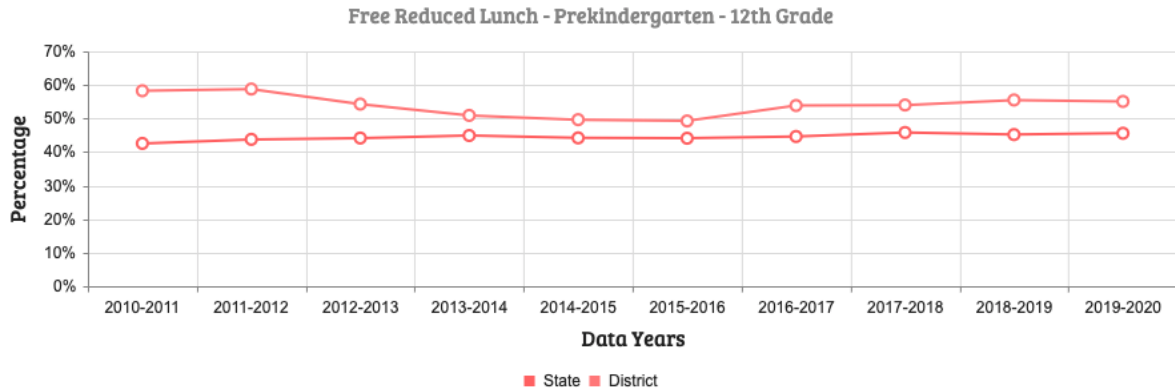


Data Years	PERCENTAGE	
	State	District
2020-2021	15.67%	13.66%
2019-2020	15.56%	11.48%
2018-2019	15.48%	10.41%
2017-2018	15.12%	10.22%
2016-2017	14.97%	10.15%

[Data Definitions for Student Special Education](#)

## Free/Reduced Lunch

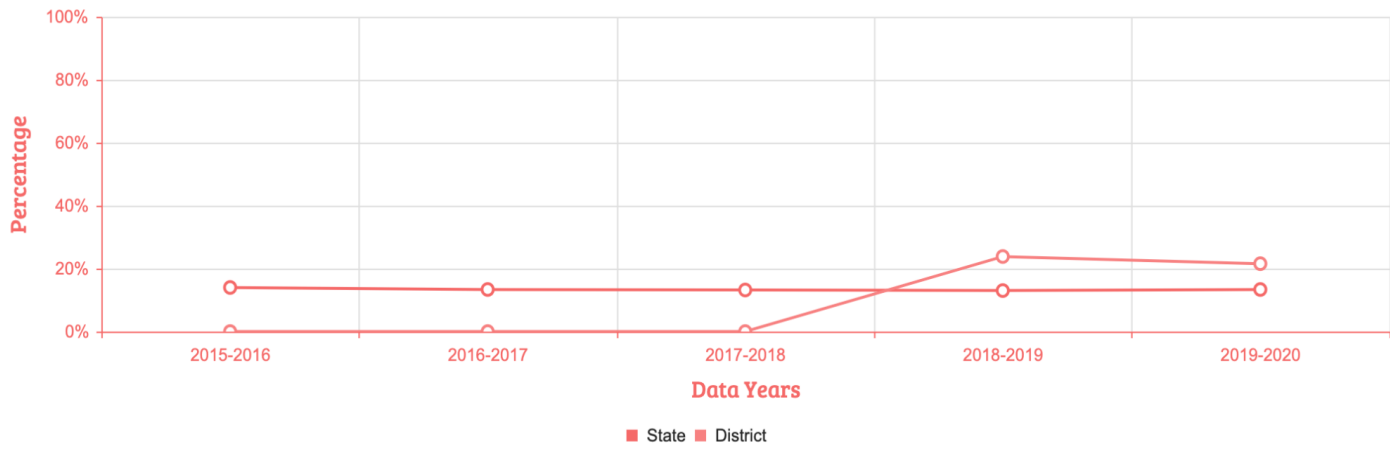
What percent of students are eligible for free/reduced price meals?



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

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

### High Ability Learners

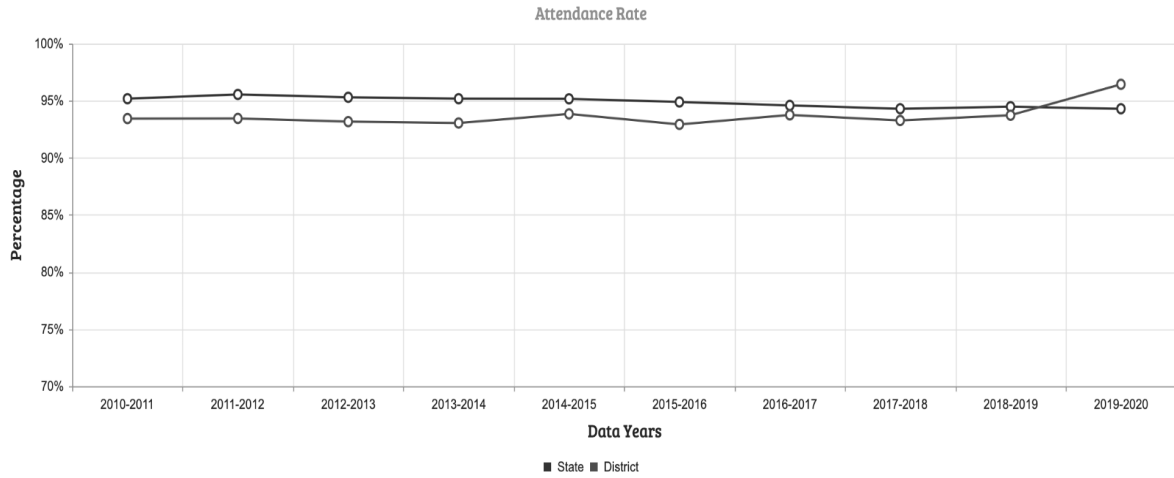


Data Years	PERCENTAGE	
	State	District
2019-2020	13.37%	21.57%
2018-2019	13.03%	23.84%
2017-2018	13.21%	*%
2016-2017	13.37%	*%
2015-2016	14.01%	*%



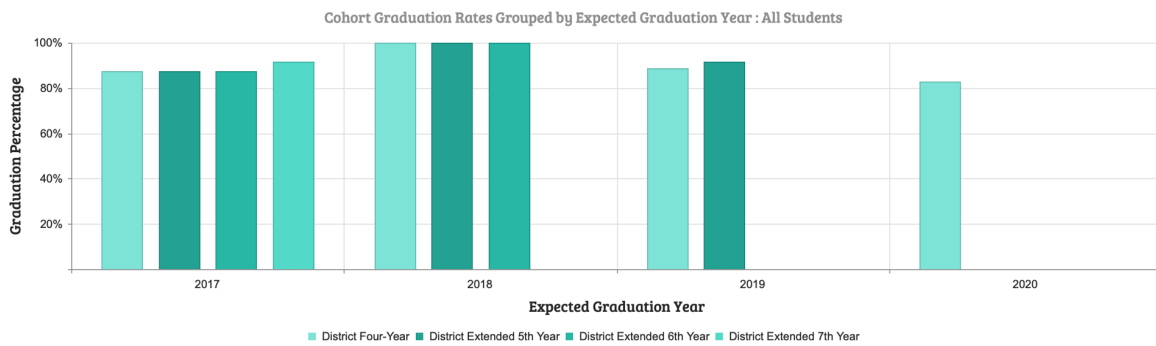
## Attendance Rate

What percent of days do student attend school?



Data Years	PERCENTAGE	
	State	District
2019-2020	94.30%	96.44%
2018-2019	94.48%	93.73%
2017-2018	94.30%	93.27%
2016-2017	94.59%	93.76%
2015-2016	94.89%	92.93%
2014-2015	95.17%	93.85%
2013-2014	95.18%	93.05%
2012-2013	95.30%	93.17%
2011-2012	95.55%	93.45%
2010-2011	95.18%	93.44%

## Graduation rates



Expected Graduation Year	Years to Graduate	STATE		DISTRICT	
		Graduation Rate	# Graduates	Graduation Rate	# Graduates
2016	4	89.27%	19668	100.0%	27
2017	4	89.11%	19931	87.50%	21
2018	4	89.03%	20546	100.0%	24
2019	4	88.42%	20491	88.57%	31
2020	4	87.51%	20690	82.76%	24
2015	5	91.59%	20036	96.67%	29
2016	5	91.32%	20149	100.0%	27
2017	5	91.55%	20502	87.50%	21
2018	5	91.26%	21053	100.0%	24
2019	5	90.49%	21000	91.43%	32
2014	6	92.78%	20215	93.94%	31
2015	6	92.47%	20250	96.67%	29
2016	6	92.32%	20380	100.0%	27
2017	6	92.40%	20715	87.50%	21
2018	6	92.09%	21247	100.0%	24
2013	7	92.73%	20358	90.63%	29
2014	7	93.42%	20364	93.94%	31
2015	7	93.08%	20419	96.67%	29
2016	7	93.11%	20566	100.0%	27
2017	7	93.23%	20906	91.67%	22

Perceptual Data: The data below is the aggregate data from all three groups surveyed; parents, staff and students.

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

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

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

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

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

	<p>School Board Members</p>	<p>limited the types of activities allowed due to social distancing.</p> <ul style="list-style-type: none"> <li>• Many students are involved in many activities, time is always a challenge.</li> <li>• This is the second year of the Student School Board Member program. It is new but exciting!</li> </ul>	<p>have applied and been chosen.</p>
<p><b>Staff Social-Emotional Teaching Readiness</b></p>	<ul style="list-style-type: none"> <li>• Staff are encouraged to participate in the state sponsored wellness program with incentives within our local building for participation.</li> <li>• Staff are encouraged to model goal-setting and discuss those goals with students.</li> <li>• Breakfasts provided by the administration are healthy choices.</li> <li>• Staff are offered vaccinations</li> </ul>	<ul style="list-style-type: none"> <li>• Encouraging ALL staff to participate has been a challenge but each year participation increases!</li> </ul>	<ul style="list-style-type: none"> <li>• The wellness team continues to offer incentives to encourage participation in the wellness program.</li> </ul>

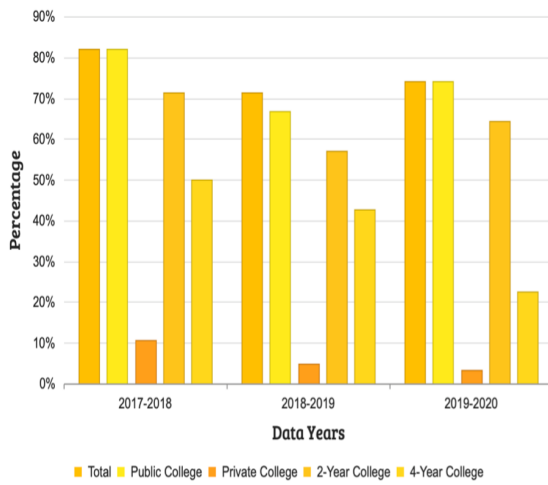
	<p>(COVID and flu) in house with sign-up.</p> <ul style="list-style-type: none"> <li>• Annual wellness check with registered nurses offered.</li> </ul>		
<p><b>Family Involvement</b></p>	<ul style="list-style-type: none"> <li>• The district utilizes multiple methods of communication with families.</li> <li>• The district SIS sends weekly notifications if students have a grade below a 75% in a class.</li> <li>• The district SIS sends daily notifications if a student is unverified absent.</li> <li>• Staff utilize the Remind messaging system to contact families if students are struggling.</li> <li>• The district family liaison coordinates “family nights” to help families understand various school programs and encourage</li> </ul>	<ul style="list-style-type: none"> <li>• Attendance at PT conferences is very low, decisions need to be made to address the lack of involvement.</li> <li>• COVID did interrupt programming due to social distancing.</li> </ul>	<ul style="list-style-type: none"> <li>• The district will continue with current strategies.</li> <li>• The annual open-house will utilize the LEAD Team to host a Back-to-School carnival to encourage families to participate.</li> </ul>

	<p>involvement.</p> <ul style="list-style-type: none"> <li>● Parent-Teacher conferences are scheduled twice a year.</li> <li>● The district hosts an annual back-to-school open house, providing a meal.</li> <li>● The district liaison sponsors the TigerCare program to provide resources for families in need.</li> <li>● The district liaison and principals have made home visits to connect with families.</li> </ul>		
<p style="text-align: center;"><b>School Environment</b></p>	<ul style="list-style-type: none"> <li>● LEAD team and art classes are working to add murals to school walls.</li> <li>● Several large painting projects occurred at the elementary and the bleachers at the football field.</li> <li>● Elementary installed an outdoor learning area.</li> </ul>	<ul style="list-style-type: none"> <li>● COVID has restricted the types of furnishings allowed.</li> </ul>	<ul style="list-style-type: none"> <li>● Focus more on student-led events.</li> </ul>

	<ul style="list-style-type: none"> <li>• Celebrate student achievements</li> <li>• Teachers greet students at the doors to welcome them.</li> </ul>		
<b>Student Engagement</b>	<ul style="list-style-type: none"> <li>• Teachers know all their students and treat them as individuals.</li> <li>• Teachers are encouraged to engage students in a variety of ways.</li> <li>• 1:1 chromebook policy district wide.</li> <li>• Leadership classes teach goal-setting and review those goals weekly.</li> </ul>	<ul style="list-style-type: none"> <li>• Encouraging student involvement has been challenging.</li> </ul>	<ul style="list-style-type: none"> <li>• Increasing student involvement in activities is a priority of the student LEAD team.</li> </ul>
<b>Staff Satisfaction</b>	<ul style="list-style-type: none"> <li>• EHA Wellness program.</li> <li>• Mental health resources offered via BlueCross/BlueShield</li> <li>•</li> </ul>	<ul style="list-style-type: none"> <li>• Teacher buy-in of the LIM program has challenged the benefits the program creates.</li> <li>• 20% of the staff participate in 80% of the “work”</li> </ul>	
<b>Teacher Efficacy</b>	<ul style="list-style-type: none"> <li>• Teachers are required to set goals annually and track</li> </ul>	<ul style="list-style-type: none"> <li>• The past two years have experienced a great deal of</li> </ul>	<ul style="list-style-type: none"> <li>• Continue to use PD opportunities.</li> <li>• Utilize the</li> </ul>

	<p>those goals throughout the year.</p> <ul style="list-style-type: none"> <li>● PLC groups to collaborate.</li> <li>● Teachers are encouraged to participate in professional development opportunities they deem appropriate.</li> <li>● Professional development opportunities are provided by the district.</li> </ul>	<p>flux. Teachers have moved between buildings, grade levels and positions have been modified.</p>	<p>Instructional Technology Coordinator to work with teachers one-on-one.</p>
<p><b>Student-Led Achievement</b></p>	<ul style="list-style-type: none"> <li>● Students set and track goals.</li> <li>● The Leader In Me curriculum is being taught in grades 7-12.</li> <li>● Students are celebrated annually for their achievements .</li> <li>● Publish the honor roll quarterly.</li> </ul>	<ul style="list-style-type: none"> <li>● Staff leadership changed and caused the secondary building to essentially start the program over.</li> <li>● COVID changes forced other priorities ahead of the LIM incentives.</li> </ul>	<ul style="list-style-type: none"> <li>● Continue developing the program to become a seamless part of the school culture.</li> </ul>

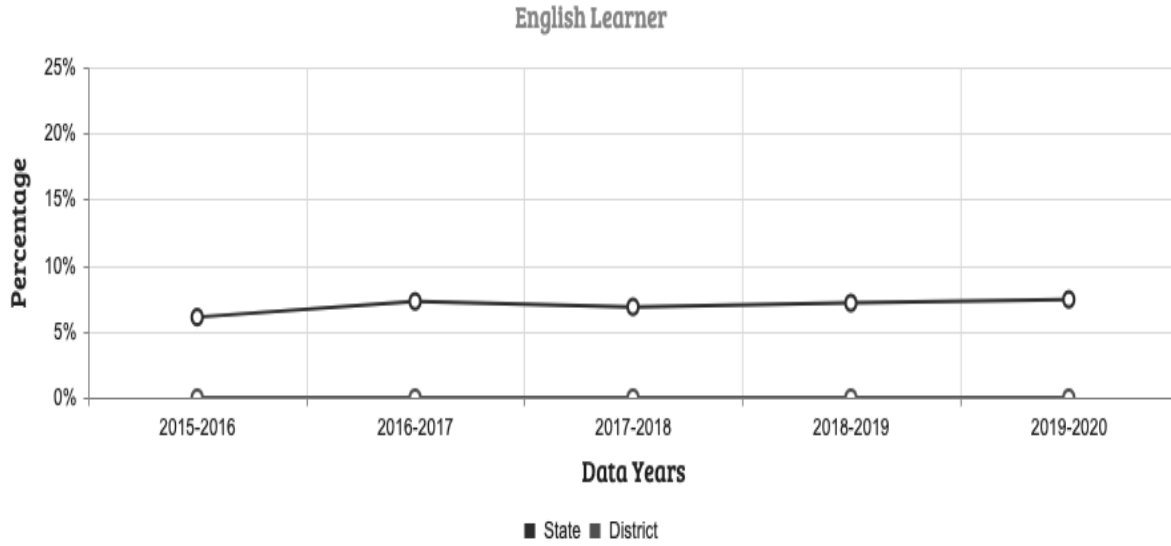
## College Going Rate



Data Years	PERCENTAGE				
	Public School	Private School	2-Year College	4-Year College	Total Rate
2019-2020	74.19%	3.23%	64.52%	22.58%	74.19%
2018-2019	66.67%	4.76%	57.14%	42.86%	71.43%
2017-2018	82.14%	10.71%	71.43%	50.00%	82.14%

# English Learners

What percent of students are learning the English language?



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

[Data Definitions for English Learner](#)

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

[NWEA Longitudinal Data](#)

Our Title 1 Data is on a flash drive.

[Acadience-Kindergarten](#)

[Acadience-First](#)

[Acadience-Second](#)

[Acadience-third](#)

[Acadience-fourth](#)

[Acadience-fifth](#)

[Acadience -sixth](#)

## **POLICY NO. 9006 - STUDENT BOARD REPRESENTATIVE**

### **I. PURPOSE**

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

### **II. SELECTION AND TERM OF OFFICE**

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

representative for failure to fulfill his or her duties, for failure to maintain academic standards, or for behaviors that the Board determines unacceptable as a student board representative.

### **III. RIGHTS AND RESPONSIBILITIES**

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

10. The student board representative will be required to develop an initiative for the betterment of the school district to be approved by the Secondary Principal prior to being presented to the Board of Education for consideration.
  
11. The student board representative will be required to submit a written summary of their experience on the Board of Education at the completion of their semester term.

Adopted:  
Reviewed:  
Revised:

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA  
FINANCIAL REPORT  
FOR THE YEAR ENDED  
AUGUST 31, 2021  
AND  
ACCOUNTANT'S OPINION THEREON

## TABLE OF CONTENTS

<u>EXHIBIT</u>	<u>PAGE</u>
INDEPENDENT AUDITOR'S REPORT	1 - 2
Management's Discussion and Analysis	3 - 7
<b>BASIC FINANCIAL STATEMENTS - MODIFIED CASH BASIS</b>	
Government-Wide Financial Statements:	
A Statement of Net Position	8
B Statement of Activities	9
Fund Financial Statements:	
C Statement of Assets, Liabilities and Fund Balances - Governmental Funds	10
D Statement of Receipts, Disbursements, and Changes in Fund Balances - Governmental Funds	11
E Notes to the Basic Financial Statements	12 - 25
<b>SUPPLEMENTARY INFORMATION</b>	
F-L Individual Fund Supplemental Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual	26 - 33
M Notes to the Supplemental Information (SI) - Supplementary Schedules of Cash Receipts, Disbursements and Fund Balance - Budget and Actual	34 - 35
N General Fund Supplemental Schedules of Operational Cash Disbursements - Modified Cash Basis	36 - 39
O Schedule of Expenditures of Federal Awards - Cash Basis	40
P Notes to Schedule of Expenditures of Federal Awards	41
<b>INTERNAL CONTROL AND COMPLIANCE REPORTS</b>	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	42 - 43
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance	44 - 45
Q Schedule of Findings and Questioned Costs	46 - 47
R Summary Schedule of Prior Audit Findings	48



## INDEPENDENT AUDITOR'S REPORT

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

### **Report on the Financial Statements**

We have audited the accompanying modified cash-basis financial statements of the governmental activities and each major fund of School District No. 21 (the School District), Bayard, Nebraska, as of and for the year ended August 31, 2021, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

#### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash-basis financial position of the governmental activities and each major fund of the School District as of August 31, 2021, and the respective changes in modified cash-basis financial position, thereof for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

#### ***Basis of Accounting***

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

**Other Matters**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School District's basic financial statements. The management's discussion and analysis and budgetary comparison information on pages 3–7 and 26-35 and the supplemental schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The schedule of expenditures of federal awards is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.

Management's discussion and analysis on pages 3-7, the budgetary comparison information presented on pages 26-35, and the supplemental schedules listed in the table of contents have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2021, on our consideration of the School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School District's internal control over financial reporting and compliance.



Rauner & Associates, P.C.  
Sidney, Nebraska

November 5, 2021



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

This section of the School District's annual audit report presents our discussion and analysis of the School District's financial performance during the fiscal year that ended on August 31, 2021. Please read it in conjunction with the School District's financial statements, which follows this section.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report is presented in a format consistent with the presentation requirements of Statement No. 34 ("Statement 34") of the Governmental Accounting Standards Board "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments." Statement 34 established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements, fund financial statements, and the classification of net position into three components: (a) net investment in capital assets; (b) restricted; and (c) unrestricted.

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

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

The government-wide financial statements report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The School District reports all of its activities as governmental activities.

The statement of activities demonstrates the degree to which the direct disbursements of a given function or segment are offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general receipts.

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

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

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

On the government-wide financial statements:

- The School District's total net position, as compared to the prior fiscal year, decreased by \$153,434.
- During the year, the School District's disbursements were \$153,434 more than the \$7,161,809 in current receipts.
- The 2020 numbers were adjusted to reflect the Activities Fund.

On the fund financial statements:

- Ending fund balance decreased from \$2,548,213 in fiscal year 2019-20 to \$2,394,779 in fiscal year 2020-21, a decrease of \$153,434 or 6.02%.
- In the General Fund, unassigned funds decreased from \$1,221,353 in fiscal year 2019-20 to \$1,063,123 in fiscal year 2020-21, a decrease of \$158,230 or 12.96%.
- Total General Fund actual revenues were less than budgeted by \$292,108 and total General Fund actual expenditures were \$760,363 less than budgeted.
- The School District's General Fund disbursements in fiscal year 2020-21 were more than the prior year disbursements by \$281,134, an increase of 4.53%.
- The certified taxable value for the School District decreased 1.54% to \$303,021,715 from the 2019-20 certified value.

#### FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE

The following table illustrates the net position and changes in the net position for the School District. The School District's combined net position was \$2,394,779 on August 31, 2021. This was a decrease of 6.02% or \$153,434 from the prior year.

**Statement of District's Net Position**

	2021	2020	% Change
<b>Assets</b>			
Current Assets	\$ 2,394,779	\$ 2,548,213	-6.02%
<b>Total Assets</b>	<u>\$ 2,394,779</u>	<u>\$ 2,548,213</u>	-6.02%
<b>Net Position</b>			
Restricted	\$ 491,007	\$ 463,037	6.04%
Unrestricted	1,903,772	2,085,176	-8.70%
<b>Total Net Position</b>	<u>\$ 2,394,779</u>	<u>\$ 2,548,213</u>	-6.02%

**Changes in the District's Net Position**

	2021	2020	% Change
<b>Receipts</b>			
Program Receipts	\$ 1,418,749	\$ 1,019,349	39.18%
General Receipts:			
Property Taxes	3,137,997	3,241,720	-3.20%
State Aid	1,974,495	1,985,757	-0.57%
Other Local, County, & State Receipts	630,568	940,648	-32.96%
<b>Total Receipts</b>	<u>\$ 7,161,809</u>	<u>\$ 7,187,474</u>	-0.36%
<b>Disbursements</b>			
Instructional, & Support Services	3,772,870	3,639,010	3.68%
Administrative & Business Services	949,622	975,636	-2.67%
Operation & Maintenance	724,345	807,144	-10.26%
Pupil Transportation	258,299	266,244	-2.98%
Federal Programs	703,462	700,537	0.42%
Other	150,216	201,704	-25.53%
Debt Service	241,840	211,180	14.52%
Student Activities	237,246	246,044	-3.58%
School Nutrition	277,343	243,351	13.97%
<b>Total Disbursements</b>	<u>7,315,243</u>	<u>7,290,850</u>	0.33%
<b>Increase/(Decrease) in Net Position</b>	(153,434)	(103,376)	48.42%
Beginning Net Position	2,548,213	2,651,589	-3.90%
<b>Ending Net Position</b>	<u>\$ 2,394,779</u>	<u>\$ 2,548,213</u>	-6.02%

**Governmental Activities**

Overall, the net position (as reflected by the fund balances) for the major governmental funds decreased by \$153,434. The decrease in the overall net position is indicated in the table below.

Fund	Beginning Balance 9/1/2020	Receipts	Disbursements	Transfers	Ending Balance 8/31/2021	Change in Fund Balance
General	\$ 1,221,353	\$ 6,365,145	\$ 6,311,375	\$ (212,000)	\$ 1,063,123	\$ (158,230)
Depreciation	137,189	1,718	98,849	42,000	82,058	(55,131)
Employee Benefit	160,865	465	46,891	60,000	174,439	13,574
School Activities	459,025	166,570	237,246	110,000	498,349	39,324
School Nutrition	106,744	256,402	277,343	-	85,803	(20,941)
Special Building	297,813	115,388	101,699	-	311,502	13,689
Bond	165,224	221,121	241,840	35,000	179,505	14,281
<b>Total</b>	<u>\$ 2,548,213</u>	<u>\$ 7,126,809</u>	<u>\$ 7,315,243</u>	<u>\$ 35,000</u>	<u>\$ 2,394,779</u>	<u>\$ (153,434)</u>

The largest single source of receipts for the School District is Property Tax. State Aid is the second largest source of receipts for the School District. The School District's assessed valuation decreased from \$307,767,069 to \$303,021,715, a decrease of 1.54%.

The following table shows the property tax rates, by fund, for fiscal years 2019-20 and 2020-21, including a calculation of the amount and percentage by which each levy changed. Note: levies are expressed in dollars and cents per \$100 of valuation. For example, the School District's total property tax on a \$100,000 property in 2020-21 would be \$1,120.

Fund	2019-20 Levy	2020-21 Levy	Levy Change	Percentage Change
General	0.994391	1.010695	0.01630	1.64%
Bond	0.069310	0.036668	(0.03264)	-47.10%
Special Building Fund	0.045948	0.072958	0.02701	58.78%
<b>Total</b>	<b>1.109649</b>	<b>1.120321</b>	<b>0.01067</b>	<b>0.96%</b>

The following table illustrates the receipts and disbursements within the School District's General Fund. The School District's state aid recorded in the General Fund for 2019-20 was \$1,985,757 and for the 2020-21 fiscal year, it decreased by \$11,262 to \$1,974,495.

	Year Ended 8/31/2020	% of Total	Year Ended 8/31/2021	% of Total
<b>Receipts</b>				
Property Tax	\$ 2,885,320	46.31%	\$ 2,806,478	44.09%
State Aid	1,985,757	31.87%	1,974,495	31.02%
Federal Receipts	526,277	8.45%	671,490	10.55%
Other Local, County, State, Receipts	832,922	13.37%	912,682	14.34%
<b>Total Receipts</b>	<b>\$ 6,230,276</b>	<b>100.00%</b>	<b>\$ 6,365,145</b>	<b>100.00%</b>
<b>Disbursements</b>				
Instruction & Instructional Support	\$ 3,569,311	57.20%	\$ 3,725,979	57.12%
Administration & Business Services	975,186	15.63%	949,622	14.56%
Operation & Maintenance	581,658	9.32%	622,646	9.54%
Transportation	169,845	2.72%	159,450	2.44%
Federal Programs	700,537	11.23%	703,462	10.78%
Other	101,704	1.63%	150,216	2.30%
Transfers	142,000	2.28%	212,000	3.25%
<b>Total Disbursements</b>	<b>\$ 6,240,241</b>	<b>100.00%</b>	<b>\$ 6,523,375</b>	<b>100.00%</b>

#### GENERAL FUND BUDGETARY HIGHLIGHTS

- Over the course of the 2020-21 fiscal year, the School District's General Fund Cash Position decreased by \$158,230. The following table provides a detailed picture of the decrease in cash position:

	2020-21 Budget	Year-End Actual	Difference
9/1/2020 Actual Beginning Balance	\$ 1,026,485	\$ 1,221,353	\$ 194,868
<b>Receipts</b>			
Property Taxes	3,032,000	2,806,478	(225,522)
State Aid	1,974,495	1,974,495	-
Other Local	162,444	229,742	67,298
County	50,000	48,572	(1,428)
Special Education	150,000	180,453	30,453
Other State	100,722	453,915	353,193
Federal Programs	1,187,592	671,490	(516,102)
<b>Total Receipts</b>	<b>6,657,253</b>	<b>6,365,145</b>	<b>(292,108)</b>
<b>Expenditures</b>	<b>7,283,738</b>	<b>6,523,375</b>	<b>(760,363)</b>
<b>08/31/2021 Ending Balance</b>	<b>\$ 400,000</b>	<b>\$ 1,063,123</b>	<b>\$ 663,123</b>

As detailed in the table, total receipts were \$292,108 less than budgeted, and the budget of expenditures was under spent by \$760,363.

In preparing the School District for the 2021-2022 school year, it is known the total valuation of the School District increased by a small percentage (1.37%). We have been concerned about the possibility of declining valuation for a couple of years, and are now experiencing fluctuating valuations. Valuations have decreased in Scotts Bluff County for the 2017-2018 and again in 2019-2020, decreased in Box Butte and Morrill Counties in 2020-2021, and decreased in Banner County in 2021-2022. It is possible that changes in valuation along with decreases in enrollment will continue to impact on the amount of state aid received by the School District. There is a possibility in subsequent years that the decrease in valuation may reduce the local resources available through property tax levy. School District is expecting continued uncertainty in future years due to an unstable farm economy.

Enrollment has a trend of decreasing for the School District for over a decade and is expected to continue in future years. Maintaining comparability in employee compensation in compliance with the collective bargaining statutes of the state could cause long term expenditure increases in staff costs. Recent changes in the marketplace will likely put upward pressure on compensation in all employment categories. To offset some of these increases, staffing levels were reduced again slightly this past year due to attrition. It is anticipated that similar reductions will be necessary in the future. It is also possible that uncontrollable expenditures have a possibility to continue to increase at high levels. These expenditures include, but are not limited to, health insurance, COVID-19, utility costs, and fuel costs for facilities and vehicles. The School District will also continue to experience increases in labor costs during the 2021-2022 school year and beyond. Additional numbers of students in special education programs has resulted in the need to hire additional special education staff. Technology use for instructional purposes led to the need for a fulltime instructional data and technology position. These needs will likely increase future expenditures, yet are especially important for educational continuity during the ongoing pandemic.

## DEBT ADMINISTRATION

The School District has maintained exceptional bond ratings. At year-end, the School District had \$1,250,000 in outstanding debt, consisting of general obligation bonds, series 2021.

	Balance 9/1/2020	Increases	Retirements	Balance 8/31/2021
General Obligation Refunding Bonds (Series 2016)	\$1,410,000	\$ -	\$1,410,000	\$0
General Obligation Refunding Bonds (Series 2021)	-	1,250,000	-	1,250,000
General Obligation Refunding Bonds (Series 2021)	<u>\$1,410,000</u>	<u>\$1,250,000</u>	<u>\$1,410,000</u>	<u>\$1,250,000</u>

## OTHER INFORMATION

As a long-term trend, School District enrollment has experienced a decline. This trend of enrollment is not such that personnel can be easily eliminated to help cut expenses. Although there was an increase in the Fall 2016-2017 enrollment, the long-term trend of declining enrollment is projected to continue and at some point, staff will have to be cut to lower School District expenditures. The school district has already required the elementary to make some operational changes to educate students with fewer staff members by departmentalizing the upper elementary and reducing the regular elementary teaching staff by two positions along with engaging similar changes in K-1 and 2-3 (reducing from 4 teachers to 3 in each of these grade spans). The School District began to utilize the new addition at the elementary building at the beginning of the 2009-2010 school term. The secondary addition was completed early 2010. Utility costs along with water costs are an ongoing concern with the expanded space for heating and cooling. The School District continues to engage in some energy saving initiatives to attempt to reduce the costs associated with the increased learning space. In the fall of 2017, the school district acquired land adjacent to the elementary school. This land was recently transitioned out of use as a trailer park. Anticipated uses of the land include parking, and possible construction of teacherage housing, storage facilities, a storm shelter, a school/community garden, a walking/running/biking path, and/or other unforeseen utilization. The District recently completed the process of constructing a greenhouse for agricultural education purposes. This will likely add to the utility cost increases. During the 2018-2019 school year, Bayard Elementary received designation for Comprehensive School Improvement funding. This grant funding has paid for a family liaison, new curriculum, new equipment, and psych services. Renewal of these funds through the 2021-2022 school year has been authorized by the Nebraska Department of Education and we will pay for a behavioral para and continue our academic goals listed in the grant. The District has received ESSER funding that will pay for a certified Social Worker, distance learning room, new transportation, and facilities adjustments to the Secondary building as we respond to the ongoing pandemic.

## CONTACTING THE SCHOOL DISTRICT'S FINANCIAL MANAGEMENT

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

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT A

STATEMENT OF NET POSITION - MODIFIED CASH BASIS  
August 31, 2021

	<u>Governmental Activities</u>
	<u>2021</u>
<b>ASSETS</b>	
Cash and Cash Equivalents	\$ 1,463,046
Cash with Fiscal Agent	785,959
Investments	145,774
Total Assets	<u>2,394,779</u>
<b>NET POSITION</b>	
Restricted:	
Building Improvements	311,502
Debt Service	179,505
Unrestricted	1,903,772
Total Net Position	<u>\$ 2,394,779</u>

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

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2021

EXHIBIT B

Net (Disbursements) Receipts and Changes in Net Position Governmental Activities	Operating Grants		Disbursements	Functions/Programs
	Program Receipts and Contributions	Charges for Services		
	2021	2021		
			\$ (2,904,043)	Instruction
			(529,215)	Special Education
			(22,317)	Summer School
			(205,546)	Support Services - Students
			(111,749)	Support Services - Instruction
			(137,243)	Board of Education
			(172,087)	Executive Administration
			(10,386)	District Legal Services
			(398,473)	Office of Principal
			(231,433)	Central Services
			(724,345)	Operation & Maintenance of Plant
			(235,875)	Student Transportation
			(22,424)	Special Education Transportation
			(21,343)	Other Support Services
			(261)	Community Services
			(13,272)	Categorical Grants from Corporations
			(115,340)	State Programs
			(703,462)	Federal Programs
			(195,000)	Debt Service - Principal
			(23,867)	Debt Service - Interest
			(22,973)	Debt Service - Other
			(277,343)	School Nutrition
			(237,246)	Student Activities
			\$ (7,315,243)	Total Governmental Activities
		\$ 6,795	\$ 41,236	
			(2,856,012)	
			(335,979)	
			(22,317)	
			(205,546)	
			(111,749)	
			(137,243)	
			(172,087)	
			(10,386)	
			(398,473)	
			(231,433)	
			(724,345)	
			(235,875)	
			(22,424)	
			(21,343)	
			(261)	
			(13,272)	
			(115,340)	
			(59,832)	
			(55,508)	
			649,473	
			(53,989)	
			(195,000)	
			(23,867)	
			(22,973)	
			(277,343)	
			(237,246)	
			\$ 20,583	
			13,788	
			238,452	
			166,570	
			(70,676)	
			(5,743,060)	Total General Receipts
			(153,434)	Change in Net Position
			2,548,213	Net Position - Beginning (Restated - See Note 1-G)
			\$ 2,394,779	Net Position - Ending

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

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT C

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

August 31, 2021

	Special Revenue Funds			Capital Projects Funds		Debt Service Fund	Total Major Governmental Funds	
	General Fund	Employee Benefit Fund	School Nutrition Fund	Activities Fund	Depreciation Fund	Special Building Fund	Bond Fund	2021
<b>ASSETS</b>								
Cash and Cash Equivalents	\$ 352,961	\$ 94,386	\$ 85,803	\$ 432,628	\$ 82,058	\$ 286,322	\$ 128,888	\$ 1,463,046
Cash with Fiscal Agent	710,162	-	-	-	-	25,180	50,617	785,959
Investments	-	80,053	-	65,721	-	-	-	145,774
<b>Total Assets</b>	<b>\$ 1,063,123</b>	<b>\$ 174,439</b>	<b>\$ 85,803</b>	<b>\$ 498,349</b>	<b>\$ 82,058</b>	<b>\$ 311,502</b>	<b>\$ 179,505</b>	<b>\$ 2,394,779</b>
<b>FUND BALANCES</b>								
<b>Restricted for:</b>								
Building Improvements	-	-	-	-	-	311,502	-	311,502
Debt Service	-	-	-	-	-	-	179,505	179,505
<b>Committed to:</b>								
Capital Outlay	-	-	-	-	82,058	-	-	82,058
Employee Benefits	-	174,439	-	-	-	-	-	174,439
Nutrition Activity	-	-	85,803	-	-	-	-	85,803
Student Activities	-	-	-	498,349	-	-	-	498,349
Unassigned:	1,063,123	-	-	-	-	-	-	1,063,123
	<u>1,063,123</u>	<u>174,439</u>	<u>85,803</u>	<u>498,349</u>	<u>82,058</u>	<u>311,502</u>	<u>179,505</u>	<u>2,394,779</u>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,063,123</b>	<b>\$ 174,439</b>	<b>\$ 85,803</b>	<b>\$ 498,349</b>	<b>\$ 82,058</b>	<b>\$ 311,502</b>	<b>\$ 179,505</b>	<b>\$ 2,394,779</b>

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

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT D

STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN  
FUND BALANCES - MODIFIED CASH BASIS  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED AUGUST 31, 2021

	Special Revenue Fund				Capital Projects Funds		Debt Service Fund	Total Major Governmental Funds
	General Fund	Employee Benefit Fund	School Nutrition Fund	Activities Fund	Depreciation Fund	Special Building Fund	Bond Fund	2021
<b>RECEIPTS</b>								
Local Sources	\$ 3,036,220	\$ 465	\$ 13,800	\$ 166,570	\$ 1,718	\$ 108,506	\$ 203,304	\$ 3,528,583
County Sources	48,572	-	-	-	-	-	-	48,572
State Sources	2,608,863	-	1,667	-	-	8,882	17,817	2,637,229
Federal Sources	671,490	-	236,785	-	-	-	-	908,275
Other	-	-	4,150	-	-	-	-	4,150
Total Receipts	<u>6,365,145</u>	<u>465</u>	<u>256,402</u>	<u>166,570</u>	<u>1,718</u>	<u>115,388</u>	<u>221,121</u>	<u>7,126,809</u>
<b>DISBURSEMENTS</b>								
Instruction	2,857,152	46,891	-	-	-	-	-	2,904,043
Special Education	529,215	-	-	-	-	-	-	529,215
Summer School	22,317	-	-	-	-	-	-	22,317
Support Services - Students	205,546	-	-	-	-	-	-	205,546
Support Services - Instruction	111,749	-	-	-	-	-	-	111,749
Board of Education	137,243	-	-	-	-	-	-	137,243
Executive Administration	172,087	-	-	-	-	-	-	172,087
District Legal Services	10,386	-	-	-	-	-	-	10,386
Office of Principal	398,473	-	-	-	-	-	-	398,473
Central Services	231,433	-	-	-	-	-	-	231,433
Operation & Maintenance of Plant	622,646	-	-	-	-	101,699	-	724,345
Student Transportation	137,026	-	-	-	98,849	-	-	235,875
Special Education Transportation	22,424	-	-	-	-	-	-	22,424
Other Support Services	21,343	-	-	-	-	-	-	21,343
Community Services	261	-	-	-	-	-	-	261
Categorical Grants from Corporations	13,272	-	-	-	-	-	-	13,272
State Programs	115,340	-	-	-	-	-	-	115,340
Federal Programs	703,462	-	-	-	-	-	-	703,462
Debt Service-Principal	-	-	-	-	-	-	195,000	195,000
Debt Service-Interest	-	-	-	-	-	-	23,867	23,867
Debt Service-Other	-	-	-	-	-	-	22,973	22,973
School Nutrition	-	-	277,343	-	-	-	-	277,343
Student Activities	-	-	-	237,246	-	-	-	237,246
Total Disbursements	<u>6,311,375</u>	<u>46,891</u>	<u>277,343</u>	<u>237,246</u>	<u>98,849</u>	<u>101,699</u>	<u>241,840</u>	<u>7,315,243</u>
Excess (Deficiency) of Receipts Over (under) Disbursements	53,770	(46,426)	(20,941)	(70,676)	(97,131)	13,689	(20,719)	(188,434)
<b>OTHER FINANCING SOURCES (USES)</b>								
Refunding Bond Proceeds	-	-	-	-	-	-	1,250,000	1,250,000
Payment to Refunding Bond Escrow Agent	-	-	-	-	-	-	(1,215,000)	(1,215,000)
Transfers In	-	60,000	-	110,000	42,000	-	-	212,000
Transfers Out	(212,000)	-	-	-	-	-	-	(212,000)
	<u>(212,000)</u>	<u>60,000</u>	<u>-</u>	<u>110,000</u>	<u>42,000</u>	<u>-</u>	<u>35,000</u>	<u>35,000</u>
Excess (Deficiency) of Receipts and Other Sources over Disbursements and Other Uses	(158,230)	13,574	(20,941)	39,324	(55,131)	13,689	14,281	(153,434)
Fund Balances - Beginning (Restated - See Note 1-G)	1,221,353	160,865	106,744	459,025	137,189	297,813	165,224	2,548,213
Fund Balances - Ending	<u>\$ 1,063,123</u>	<u>\$ 174,439</u>	<u>\$ 85,803</u>	<u>\$ 498,349</u>	<u>\$ 82,058</u>	<u>\$ 311,502</u>	<u>\$ 179,505</u>	<u>\$ 2,394,779</u>

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

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT E

NOTES TO THE BASIC FINANCIAL STATEMENTS

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Reporting Entity

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

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

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

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

- Investments
- Cash with Fiscal Agent

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

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

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

3. Financial Statement Presentation

a. Government-Wide Financial Statements:

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

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general receipts, even if restricted for a specific purpose.

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

b. Fund Financial Statements:

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

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

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

The School District reports the following major governmental funds:

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

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

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

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

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

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

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

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

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

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

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

C. **Assets, Liabilities and Equity**

1. **Cash and Cash Equivalents**

Cash and Cash Equivalents are comprised of the School District's checking, money market accounts, and certificates of deposit with maturity dates of three months or less from the purchase date. Cash with Fiscal Agent represents taxes collected by the County Treasurer but not remitted to the School District as of August 31, 2021.

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

2. Investments

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

3. Receivables and Payables

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

4. Capital Assets

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

5. Equity Classification

Government-Wide Statements:

Net Position is classified and displayed in three components:

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

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

Fund Financial Statements:

Beginning with fiscal year 2011, the School District implemented GASB 54 "Fund Balance Reporting and Governmental Fund Type Definitions". This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

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

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

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

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

D. Receipts and Disbursements

1. Program Receipts:

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

2. Property Tax Calendar:

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

E. Internal and Interfund Balances and Activities

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

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

F. Use of Estimates

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

G. Change in Accounting Principles

During the year ended August 31, 2021, the School District adopted new accounting guidance by implementing the provisions of GASB Statement No. 84, *Fiduciary Activities*, which establishes criteria for identifying and reporting fiduciary activities. The implementation of this statement has resulted in changing the presentation of the financial statements by reclassing the Student Activity fund from a separate Fiduciary Fund to inclusion in Governmental Funds as a Special Revenue Fund. Beginning fund balances and net position have been restated to reflect this change:

	Total Major Governmental Funds
	_____
Fund Balances, Beginning, as Previously Reported	\$ 2,089,188
Change in Accounting Principles	459,025
	_____
Fund Balances, Beginning, as Restated	\$ 2,548,213
	_____
	Total Major Governmental Funds
	_____
Net Position, Beginning, as Previously Reported	\$ 2,089,188
Change in Accounting Principles	459,025
	_____
Net Position, Beginning, as Restated	\$ 2,548,213
	_____

Note 2: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

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

Note 3: DETAILED NOTES -TRANSACTION CLASSES/ACCOUNTS

A. Cash and Cash Equivalents

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

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

Cash and cash equivalents for the School District at August 31, 2021, consisted of the following:

Cash and Cash Equivalents	\$	1,463,046
Total Governmental Funds	\$	1,463,046

The bank balances of the School District's cash and cash equivalents were entirely insured and or collateralized as of August 31, 2021. All securities collateralizing the School District's cash and cash equivalents were held by the School District's agent in the School District's name.

**B. Investments**

The School District's investments are carried at cost, which approximates fair value due to the short-term maturity of these instruments. Debt is carried at cost, which approximates fair value due to the proximity of the implicit rates of these financial instruments and the prevailing market rates for similar instruments. As of August 31, 2021, the cost of the School District's investments was \$145,774.

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

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

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

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

A summary of the investments held by the School District at August 31, 2021, and the related category for determining fair value follows:

	Cost	Fair Value
Certificates of Deposit (Level 1)	\$ 145,774	\$ 145,774
Total Governmental Funds	\$ 145,774	\$ 145,774

The \$145,774 investments held in certificates of deposit were entirely insured and collateralized as of August 31, 2021.

**C. Risks**

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

1. Custodial Credit Risk – for deposits and investments, custodial credit risk is the risk that in the event of the failure of a bank or other counterparty, the School District will not be able to receive the value of its deposits or collateral securities in the possession of a third party.

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

2. Credit Risk – for deposits and investments, credit risk is the risk that a bank or other counterpart defaults on its principal and /or interest payments owed to the School District.
3. Interest Rate Risk – for deposits and investment, interest rate risk is the risk that the value of deposits will decrease as a result of a rise in interest rates.

D. Interfund Transfers and Balances

1. Operating Transfers

Operating Transfers are authorized cash transfers between funds where repayment is not expected. These Interfund transfers are eliminated in the government-wide Statement of Activities. The following is a schedule of operating transfers for the year ended August 31, 2021:

	Transfers In	Transfers Out
General Fund	\$ -	\$ 212,000
Depreciation Fund	42,000	-
Employee Benefit Fund	60,000	-
Activities Fund	110,000	-
Total Operating Transfers	\$ 212,000	\$ 212,000

Transfers from the General Fund were used to support the School District's asset acquisition fund (\$42,000), to support employee benefits plans (\$60,000) and to support student activities (\$110,000).

Note 4: OTHER NOTES

A. Employee Pension

1. Plan Description

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

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2020, there were 265 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Nebraska Community Colleges), are members of the plan.

Normal retirement is at age 65. For an employee who became a member before July 1, 2013, the monthly benefit is equal to the greater of the following: 1) the sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to \$3.50 per year of service; or 2) the 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.

NOTES TO THE BASIC FINANCIAL STATEMENTS – EXHIBIT E  
(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.

Benefit calculations vary with early retirement. Employees' benefits are vested after five years of plan participation or when termination occurs at age 65 or later.

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, 2021, the District's total payroll for all employees was \$3,517,135. Total covered payroll was \$3,413,533. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

2. Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2019, to June 30, 2020, (and from July 1, 2020 through, August 31, 2021). 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, 2020 was \$337,182.

3. Pension Liabilities

At June 30, 2020 the District had a liability of \$2,117,685 for its proportionate share of the net pension liability. (This liability is not recorded in the accompanying modified cash basis financial statements.) The net pension liability was measured as of June 30, 2020, 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 88.71% funded as of June 30, 2020 based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2020, the District's proportion was 0.1639 percent, which was an increase of 0.00461 percent from its proportion measured as of June 30, 2019.

For the year ended June 30, 2020, the District's allocated pension expense was \$411,973.

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

4. Actuarial Assumptions

The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 percent
Salary increases, including wage inflation	3.5 – 8.5 percent
Cost-of-Living Adjustment	Members hired before July 1, 2013: 2.25% with a floor benefit equal to 75% purchasing power of original benefit. Members hired on/after July 1, 2013: 1.00% with no floor benefit
Investment Rate Return, net of investment expense, including in inflation	7.50 percent

The School Plan's pre-retirement mortality rates were based on the RP-2014 White Collar Table for Employees (100 percent of male rates for males, 55 percent of female rates for female), projected generationally with MP-2015.

The School Plan's post-retirement mortality rates were based on the RP-2014 White Collar Table for Employees, set-back two years, scaled (males: under 80, 1.008; over 80, 1.449; females: under 85, 0.924; over 85, 1.5855; geometrically blended), projected generationally with a Society of Actuaries projection scale tool using 0.5% ultimate rate in 2035.

The School Plan's disability mortality rates were based on the RP-2014 Disabled Lives table (static table).

The actuarial assumptions used in the July 1, 2019, 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, 2015. The experience study report is dated November 17, 2016.

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2020, (see the discussion of the pension plan's investment policy) are summarized in the following table:

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return *
Large Cap US Equity	26.10%	5.83%
Small Cap US Equity	2.90%	7.56%
Global Equity	15.00%	6.51%
International Developed Equity	10.80%	6.80%
Emerging Markets	2.70%	10.55%
Core Bonds	20.00%	1.63%
High Yield	3.50%	5.22%
Bank Loans	5.00%	2.78%
International Bonds	1.50%	1.41%
Private Equity	5.00%	9.70%
Real Estate	7.50%	5.18%
Total	100.00%	

*\*Arithmetic mean, net of investment expenses.*

5. Discount Rate

The discount rate used to measure the Total Pension Liability at June 30, 2020, was seven and a half percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2011, through June 30, 2015. 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 2119.

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

The following presents the School District's proportionate share of the net pension liability calculated using the discount rate of 7.5 percent, as well as what the School 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 (6.5 percent) or 1-percentage-point higher (8.5 percent) than the current rate:

	Discount Rate	School District's proportionate Share of net pension liability
1% decrease	6.5%	\$ 4,702,604
Current discount rate	7.5%	\$ 2,117,685
1% increase	8.5%	\$ (16,193)

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

7. Plan Fiduciary Net Position

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

B. Other Benefit Plans

1. Compensated Absences. Vacation and sick leave are recorded when paid. The liability for accumulated unpaid vacation and sick leave benefits has not been accrued for in the financial statements in accordance with the basis of accounting disclosed above. In the final year of employment, the District will buy an employee's unused personal leave days and PTO leave days at a daily rate of one half of the current substitute teacher pay. The value of this potential future liability was \$28,176 as of August 31, 2021.
2. Early Retirement Incentive Plan. The School District has adopted an Early Retirement Incentive Plan. In accordance with the basis of accounting disclosed above, no liability has been accrued in the financial statements. Current year payments totaled \$34,984 which included health insurance premiums and medical expense reimbursements for four early retirees. As of August 31, 2021, the School District had commitments for early retirement payments totaling \$72,569. Obligations for 2021-2022 are projected to be \$39,052.

C. Federal Food Commodities

The School District received \$8,849 worth of Federal Food Commodities for the year ended August 31, 2021.

D. Commitments and Contingencies

1. Unemployment Compensation:

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

2. Property Tax Receipts:

A movement towards property tax reduction is present in the political and legal environment in the State of Nebraska. The School District will be subject to a tax levy limit of \$1.05 per hundred dollars of assessed valuation for the 2021-2022 year. In addition, the full impact of current legislation and proposed initiatives regarding spending and revenue limitations cannot be assessed.

3. Federal and State Funding:

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

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

4. Long-Term Debt:

a. Bonds Payable

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

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

Fiscal Year Ending August 31	Principal	Interest	TOTAL
2022	205,000	7,368	212,368
2023	210,000	6,275	216,275
2024	205,000	5,540	210,540
2025	210,000	4,515	214,515
2026	210,000	3,255	213,255
2027	210,000	1,785	211,785
Totals	<u>\$ 1,250,000</u>	<u>\$ 28,738</u>	<u>\$ 1,278,738</u>

b. General Long-Term Debt

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

	Balance 09/01/20	Increases	Retirements	Balance 08/31/21	Amounts Due Within One Year
General Obligation Refunding Bonds (Series 2016)	\$ 1,410,000	-	\$ 1,410,000	\$ -	\$ -
General Obligation Refunding Bonds (Series 2021)	\$ -	1,250,000	-	\$ 1,250,000	\$ 205,000
Total	<u>\$ 1,410,000</u>	<u>1,250,000</u>	<u>\$ 1,410,000</u>	<u>\$ 1,250,000</u>	<u>\$ 205,000</u>

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

E. Annual Financial Report Reconciliation

On the Annual Financial Report that is filed with the State of Nebraska, the transfer to the Depreciation Fund (\$42,000) is expensed in the General Fund as Student Transportation – Capital Outlay and the transfer to the Employee Benefits Fund (\$60,000) is expensed in the General Fund as Other Support Services – Other Benefits.

F. Risk Management

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

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

The Nebraska Association of School Boards All Lines Interlocal Cooperative Aggregate Pool has published its own financial report for the year ended August 31, 2021, which can be obtained from NASB ALICAP, 1311 Stockwell, Lincoln NE, 68502.

G. Implications of COVID-19

The COVID-19 pandemic has impacted the School District operationally and economically. Though the District has remained in in-person learning through the 2020-2021 school year, it has set certain exceptions and modifications to meet health department requirements and specific student or staff situations.

The expansion of free lunches to all students through 2021 has provided significant additional federal resources, which covered the added cost of those programs.

COVID-19 related expenses for the School District for the current year totaling \$81,959 have been or will be reimbursed by Elementary and Secondary School Emergency Relief (ESSER) funds.

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

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT F

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

YEAR ENDED AUGUST 31, 2021

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 1,026,485	\$ 1,221,353
Receipts:		
Local Sources:		
1100 Property Taxes	3,032,000	2,806,478
1115 Carline Taxes	10,000	21,886
1120 Public Power District Sales Tax	2,000	2,412
1125 Motor Vehicle Taxes	140,000	173,876
1370 Preschool Tuition & Fees	5,000	6,795
1510 Interest	-	109
1990 Other	5,444	24,664
	<u>3,194,444</u>	<u>3,036,220</u>
County Sources:		
2110 Fines and Licenses	30,000	30,626
2210 ESU Receipts	20,000	17,946
	<u>50,000</u>	<u>48,572</u>
State Sources:		
3110 State Aid	1,974,495	1,974,495
3120 Special Education	150,000	180,453
3125 Special Education Transportation	5,000	7,367
3130 Homestead Exemption	-	55,193
3131 Property Tax Credit	-	176,214
3132 Personal Property Tax Credit	-	6,067
3166 Flex Funding School Age Support Services	-	12,783
3180 Prorate Motor Vehicle	5,500	6,978
3400 State Apportionment	50,000	42,808
3500 State Categorical Programs	11,474	18,745
3512 Distance Education	7,500	14,474
3535 Payment for High Ability Learners	2,500	4,745
3540 Early Childhood	-	41,087
3990 Other State Receipts	18,748	67,454
	<u>2,225,217</u>	<u>2,608,863</u>
Federal Sources:		
4212 Title I Comprehensive Support	512,000	172,916
4310 REAP	23,734	23,683
4505 Title I	-	125,441
4509 Title II, Part A	-	22,118
4511 Title V, Part B	-	7,372
4516 IDEA Preschool Base	-	2,138
4518 IDEA Part B to Age 21	-	106,544
4519 IDEA Enrollment/Poverty	76,858	-
4530 Other Federal Categorical Receipts	500,000	38,807
4531 Title IV, Part B 21st Century	65,000	50,000
4709 Medicaid Administrative Activities	5,000	22,017
4996 ESSER I	-	100,454
4967 Title IV, SSAE	5,000	-
	<u>1,187,592</u>	<u>671,490</u>
Total Receipts	<u>6,657,253</u>	<u>6,365,145</u>
Total Available Resources	<u>7,683,738</u>	<u>7,586,498</u>

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

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT F  
(Cont.)

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

YEAR ENDED AUGUST 31, 2021

	Budget (Original and Final)	Actual
Disbursements:		
Operational Disbursements:		
1100 Instruction	\$ 3,000,000	\$ 2,857,152
1200 Special Education	510,000	529,215
1300 Summer School	25,004	22,317
2100 Support Services - Students	175,000	205,546
2200 Support Services - Instruction	110,000	111,749
2310 Board of Education	65,000	137,243
2320 Executive Administrative Services	175,000	172,087
2330 District Legal Services	25,000	10,386
2400 Office of Principal	395,000	398,473
2510 Central Services	375,000	231,433
2600 Operation & Maintenance of Plant	663,734	622,646
2710 Student Transportation	250,000	137,026
2712 Special Education Transportation	20,000	22,424
2900 Other Support Services	-	21,343
3300 Community Services	5,000	261
3400 Categorical Grants from Corporations	-	13,272
3500 State Programs	90,000	115,340
6000 Federal Programs	1,200,000	703,462
Total Disbursements	7,083,738	6,311,375
Other Financing Uses:		
8000 Transfers	200,000	212,000
Total Disbursements and Transfers	7,283,738	6,523,375
FUND BALANCE, End of Year	\$ 400,000	\$ 1,063,123

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

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT G

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

YEAR ENDED AUGUST 31, 2021

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 152,621	\$ 160,865
Receipts:		
1510 Interest	-	465
Total Available Resources	<u>152,621</u>	<u>161,330</u>
Disbursements:		
2900 Employee Benefits	135,070	11,871
2900 Retirement Incentive Plan Payments	17,551	34,984
2900 Other Expenses	-	36
Total Disbursements	<u>152,621</u>	<u>46,891</u>
Other Financing Sources:		
Transfers In - General Fund Support	-	60,000
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 174,439</u>

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

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT H

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

YEAR ENDED AUGUST 31, 2021

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 102,256	\$ 106,744
Receipts:		
1510 Interest	-	12
1611 Lunchroom Sales	85,000	13,788
1990 Other Local Receipts	-	4,150
3150 State Reimbursement	2,000	1,667
4210 Federal Reimbursement	160,000	236,785
Total Receipts	<u>247,000</u>	<u>256,402</u>
Total Available Resources	<u>349,256</u>	<u>363,146</u>
Disbursements:		
3100 Salaries	65,000	55,513
3100 Employee Benefits	26,038	24,873
3100 Supplies & Materials	15,000	6,081
3100 Food	170,000	148,495
3100 Capital Outlay	73,218	39,157
3100 Other	-	3,224
Total Disbursements	<u>349,256</u>	<u>277,343</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 85,803</u>

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

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT I

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

YEAR ENDED AUGUST 31, 2021

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 428,569	\$ 459,025
Receipts:		
1790 Extracurricular Activities Fees	150,000	166,570
Total Available Resources	<u>578,569</u>	<u>625,595</u>
Disbursements:		
2900 Miscellaneous Expenditures	678,569	237,246
Total Disbursements	<u>678,569</u>	<u>237,246</u>
Other Financing Sources:		
5200 Transfer from General	100,000	110,000
	<u>100,000</u>	<u>110,000</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 498,349</u>

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

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT J

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

YEAR ENDED AUGUST 31, 2021

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 137,045	\$ 137,189
Receipts:		
1510 Interest	-	1,718
Total Available Resources	<u>137,045</u>	<u>138,907</u>
Disbursements:		
2900 Re-Appropriated Funds	80,446	-
2900 Capital Outlay	98,599	98,849
Total Disbursements	<u>179,045</u>	<u>98,849</u>
Other Financing Sources:		
5200 Transfers In - General Fund Support	-	42,000
5690 Grants	42,000	-
Total Other Financing Sources:	<u>42,000</u>	<u>42,000</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 82,058</u>

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

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT K

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

YEAR ENDED AUGUST 31, 2021

	Budget (Original and Final)	Actual
FUND BALANCE, Beginning of Year	\$ 243,776	\$ 297,813
Receipts:		
Local Sources:		
1100 Property Taxes	110,000	105,596
1115 Carline Taxes	600	794
1120 Public Power Dist Sales Tax	-	88
1510 Interest	100	28
	<u>110,700</u>	<u>106,506</u>
State Sources:		
3130 Homestead	-	2,002
3131 Property Tax Credit	-	6,393
3132 Personal Property Tax Credit	-	220
3180 Pro-rate Motor Vehicle	-	267
	<u>-</u>	<u>8,882</u>
Federal Sources:		
4524 Other Federal Receipts	<u>180,562</u>	-
Total Receipts	<u>291,262</u>	<u>115,388</u>
Total Available Resources	<u>535,038</u>	<u>413,201</u>
Disbursements:		
4700 Building	<u>535,038</u>	<u>101,699</u>
Total Disbursements	<u>535,038</u>	<u>101,699</u>
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ 311,502</u>

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

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT L

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

YEAR ENDED AUGUST 31, 2021

	Budget (Original and Final)	Budget (Amended)	Actual
FUND BALANCE, Beginning of Year	\$ 124,984	\$ 124,984	\$ 165,224
Receipts:			
Local Sources:			
1100 Property Taxes	218,868	218,868	201,663
1115 Carline Taxes	500	500	1,580
1510 Interest	45	45	16
1990 Other	-	-	45
	<u>219,413</u>	<u>219,413</u>	<u>203,304</u>
State Sources:			
3130 Homestead	-	-	3,984
3131 Property Tax Credit	-	-	12,720
3132 Personal Property Tax Credit	-	-	438
3180 Pro-rate Motor Vehicle	350	350	500
3990 Other State Receipts	-	-	175
	<u>350</u>	<u>350</u>	<u>17,817</u>
Total Receipts	<u>219,763</u>	<u>219,763</u>	<u>221,121</u>
Total Available Resources	<u>344,747</u>	<u>344,747</u>	<u>386,345</u>
Disbursements:			
5000 Principal	195,000	195,000	195,000
5000 Interest	23,868	23,868	23,867
5000 Other	125,879	125,879	22,973
Total Disbursements	<u>344,747</u>	<u>344,747</u>	<u>241,840</u>
Other Financing Sources (Uses):			
Sale of Bonds (Re-Funding Only)		1,250,000	1,250,000
Payment to Refunding Bond Escrow Agent		(1,250,000)	(1,215,000)
Total Other Financing Sources (Uses)	-	-	35,000
FUND BALANCE, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 179,505</u>

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

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT M

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

AUGUST 31, 2021

A. Basis of Accounting

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

B. Budget and Budgetary Accounting

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

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

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

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

Public hearings are conducted to obtain taxpayer comments.

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

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

The property tax request for the prior year shall be the property tax request for the current year for purposes of the levy set by the County Board of Equalization unless the governing body of the school district passes, by a majority vote, a resolution or ordinance setting the tax request at a different amount prior to October 13.

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

Any resolution setting a tax request at a different amount than the prior year tax request shall be certified and forwarded to the County Clerk prior to October 13.

NOTES TO THE SUPPLEMENTARY  
INFORMATION (SI) –

EXHIBIT M  
(Continued)

C. Student Fee Fund and Cooperative Fund

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

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

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT N

GENERAL FUND  
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS  
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2021

	2021	For Comparative Purposes Only 2020
<b>Instruction - Non-Special Education:</b>		
<b>Salaries:</b>		
Teachers/Professional Staff	\$ 1,344,128	\$ 1,304,340
Substitutes	59,362	44,280
Instructional Aides and Assistants	35,755	35,056
Non-Instructional	6,186	9,002
Employee Benefits	556,579	531,032
Purchased Services	6,181	21,678
Distance Learning	19,522	19,011
Supplies and Materials	72,786	93,745
Textbooks	11,286	6,300
Property	11,165	14,735
Other	22,017	30,564
	<u>2,144,967</u>	<u>2,109,743</u>
<b>Instruction - Flex Spending:</b>		
<b>Salaries:</b>		
Instructional Aides and Assistants	9,953	13,694
Employee Benefits	9,031	9,819
Supplies	-	3,495
	<u>18,984</u>	<u>27,008</u>
<b>Instruction - LEP:</b>		
<b>Salaries:</b>		
Teachers/Professional Staff	27,066	25,943
Employee Benefits	11,532	10,589
	<u>38,598</u>	<u>36,532</u>
<b>Instruction - Poverty:</b>		
<b>Salaries:</b>		
Teachers/Professional Staff	433,583	443,184
Non-Instructional	125	3,513
Substitutes	375	-
Employee Benefits	185,373	182,378
Purchased Services	22,038	23,205
Supplies and Materials	12,009	8,944
	<u>653,503</u>	<u>661,224</u>
<b>Instruction - Early Childhood:</b>		
Purchased Services	1,100	7,267
	<u>1,100</u>	<u>7,267</u>
<b>Total Instruction</b>	<u>2,857,152</u>	<u>2,841,774</u>

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT N  
(Cont.)

GENERAL FUND  
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS  
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2021

	2021	For Comparative Purposes Only 2020
<b>Instruction - Special Education:</b>		
<b>Salaries:</b>		
Non-Instructional Staff	\$ -	\$ 1,839
Teachers/Professional Staff	246,051	190,173
Substitutes	4,313	3,146
Instructional Aides and Assistants	85,118	80,836
Employee Benefits	138,217	128,225
Purchased Services	48,130	19,228
Supplies and Materials	3,425	3,066
Capital Outlay	3,555	-
Other	406	436
	<u>529,215</u>	<u>426,949</u>
<b>Summer School:</b>		
<b>Salaries:</b>		
Teachers/Professional Staff	16,046	15,382
Employee Benefits	6,271	6,002
	<u>22,317</u>	<u>21,384</u>
<b>Support Services - Students:</b>		
<b>Salaries:</b>		
Teachers/Professional Staff	44,630	40,950
Employee Benefits	19,857	18,333
Purchased Services	140,397	112,421
Supplies and Materials	662	-
	<u>205,546</u>	<u>171,704</u>
<b>Support Services - Instruction:</b>		
<b>Salaries:</b>		
Teachers/Professional Staff	72,768	70,184
Employee Benefits	20,352	19,316
Purchased Services	-	4,573
Supplies and Materials	13,476	12,283
Capital Outlay	153	1,144
Other	5,000	-
	<u>111,749</u>	<u>107,500</u>
<b>General Administration - Board of Education:</b>		
Purchased Services	14,401	12,256
Liability Insurance	103,774	96,021
Supplies and Materials	13,494	11,313
Other	5,574	5,437
	<u>137,243</u>	<u>125,027</u>
<b>General Administration - Executive Administration Services:</b>		
<b>Salaries:</b>		
Administrative Staff	142,376	136,327
Employee Benefits	24,776	23,737
Purchased Services	1,440	2,648
Supplies and Materials	2,425	2,266
Other	1,070	980
	<u>172,087</u>	<u>165,958</u>

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT N  
(Cont.)

GENERAL FUND  
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS  
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2021

	2021	For Comparative Purposes Only 2020
District Legal Services:		
Contracted Legal Services	\$ 10,386	\$ 7,241
Office of Principal:		
Salaries:		
Professional Staff	227,582	218,255
Professional/Non Certified Staff	50,699	49,262
Employee Benefits	115,754	109,681
Purchased Services	2,140	3,425
Supplies and Materials	1,723	4,488
Property	-	3,123
Other	575	1,690
	<u>398,473</u>	<u>389,924</u>
Contract Services:		
Salaries:		
Non-Instructional Staff	271	1,554
Professional Staff	-	44,412
Professional/Non Certified Staff	92,835	92,494
Employee Benefits	69,738	94,687
Purchased Services	40,862	38,731
Supplies and Materials	7,272	4,643
Property	18,158	7,500
Other	2,297	3,015
	<u>231,433</u>	<u>287,036</u>
Operation & Maintenance of Plant:		
Salaries:		
Teachers/Professional Staff	1,125	1,594
Professional/Non Certified Staff	205,510	202,982
Employee Benefits	107,858	95,004
Purchased Services	84,911	79,156
Supplies and Materials	218,502	194,948
Other	4,740	7,974
	<u>622,646</u>	<u>581,658</u>
Student Transportation:		
Salaries:		
Non-Instructional Staff	-	937
Professional/Non Certified Staff	65,392	66,528
Employee Benefits	33,401	36,083
Purchased Services	2,147	1,693
Mileage to Parents	1,419	1,147
Supplies and Materials	34,597	47,992
Other	70	476
	<u>137,026</u>	<u>154,856</u>

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT N  
(Cont.)

GENERAL FUND  
SUPPLEMENTAL SCHEDULES OF OPERATIONAL CASH DISBURSEMENTS  
MODIFIED CASH BASIS

FOR THE YEAR ENDED AUGUST 31, 2021

	2021	For Comparative Purposes Only 2020
Special Education Transportation		
Salaries:		
Non-Instructional	\$ 15,278	\$ 8,901
Employee Benefits	2,687	1,238
Purchased Services	103	-
Mileage to Parents	-	1,049
Supplies and Materials	4,356	3,801
	<u>22,424</u>	<u>14,989</u>
Other Support Services:		
Salaries:		
Non-Instructional	15,739	16,639
Teachers/Professional Staff	175	175
Employee Benefits	5,429	6,031
Employee Benefits	<u>21,343</u>	<u>22,845</u>
Community Services:		
Purchased Services	-	42
Supplies	261	383
	<u>261</u>	<u>425</u>
Categorical Grants - Private Interest		
Salaries:		
Instructional Aides and Assistants	4,791	-
Employee Benefits	793	-
Supplies	7,688	-
	<u>13,272</u>	<u>-</u>
State Programs:		
Salaries:		
Teachers/Professional Staff	67,761	40,625
Instructional Aides and Assistants	12,000	13,098
Employee Benefits	21,316	16,501
Purchased Services	16	4,585
Supplies	14,247	3,604
Other	-	21
	<u>115,340</u>	<u>78,434</u>
Federal Programs:		
Title I, Part A ESEA/ESSA	147,797	114,494
Title I, Part A, Support for Improvement	305,834	242,013
Title II, Part A ESEA/ESSA Supporting Effective Instruction	-	68,486
IDEA Preschool (619) base allocation	1,073	1,065
IDEA Enrollment/Poverty	75,785	76,045
Title IV, Part A Student Support and Academic Enrichment Grants	-	17,685
Title IV, Part B 21st Century Community Learning Centers	63,149	77,665
REAP	27,865	15,442
ESSER I	13,682	87,642
ESSER II	45,230	-
ESSER III	23,047	-
	<u>703,462</u>	<u>700,537</u>
Transfers:		
Employee Benefit Fund	60,000	-
Depreciation Fund	42,000	42,000
Activity Fund	110,000	100,000
	<u>212,000</u>	<u>142,000</u>
<b>Total Operational Cash Disbursements</b>	<u>\$ 6,523,375</u>	<u>\$ 6,240,241</u>

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT O

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2021

<u>Federal Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Expenditures</u>
U.S. Department of Education			
Rural Education Achievement Program (REAP) Grants	84.358A	S358A182464	\$ 27,865
Passed through the Nebraska Department of Education			
*Title I, Part A	84.010	13-062-0021-13	147,797
*Title I, Support for Improvement	84.010	13-062-0021-13	305,834
Special Education Cluster (IDEA)			
Special Education - Grants to States (IDEA, Part B)	84.027	13-062-0021-13	75,785
Special Education - Preschool Grants (IDEA, Preschool)	84.173	13-062-0021-13	1,073
Total Special Education Cluster			<u>76,858</u>
21st Century Community Learning Centers	84.287	13-062-0021-13	63,149
Elementary and Secondary School Emergency Relief (ESSER)	84.425D	13-062-0021-13	58,912
Elementary and Secondary School Emergency Relief (ARP ESSER)	84.425U	13-062-0021-13	23,047
Total U.S. Department of Education			<u>703,462</u>
U.S. Department of Agriculture			
Passed through the Nebraska Department of Education			
Child Nutrition Cluster:			
School Breakfast Program	10.553	620021	8,134
National School Lunch Program	10.555	620021	1,976
Summer Food Service Program for Children	10.559	620021	226,675
Total Child Nutrition Cluster			<u>236,785</u>
Passed through the Nebraska Department of Health and Human Services			
Child Nutrition Cluster-Non-cash Awards:			
National School Lunch Program (Federal Food Commodities)	10.555	620021	8,849
Total U.S. Department of Agriculture			<u>245,634</u>
U.S. Department of Health and Human Services			
Passed through the Nebraska Department of Health and Human Services-Medicaid Cluster			
Medicaid in Public Schools/Medicaid Administrative Activities	93.778	13-062-0021-13	22,017
Total Expenditures of Federal Awards			<u>\$ 971,113</u>

\*Major Program

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT P

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED AUGUST 31, 2021

**Note 1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of School District No. 21 under programs of the federal government for the year ended August 31, 2021. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of School District No. 21, it is not intended to and does not present the financial position, changes in net assets, or cash flows of School District No. 21.

**Note 2. Summary of Significant Accounting Policies**

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

**Note 3. Indirect Cost Rate**

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



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of School District No. 21 (the School District), Bayard, Nebraska, as of and for the year ended August 31, 2021, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements and have issued our report thereon dated November 5, 2021. Our report disclosed that, as discussed in Note 1 to the financial statements, the School District prepares its financial statements on the modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2021-001, that we consider to be a significant deficiency.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

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

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink, appearing to read "Rauner & Associates, P.C.", written in a cursive style.

Rauner & Associates, P.C.  
Sidney, Nebraska

November 5, 2021



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

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

**Report on Compliance for Each Major Federal Program**

We have audited School District No. 21's (the School District), Bayard, Nebraska, compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the School District's major federal programs for the year ended August 31, 2021. The School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

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

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the School District's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2021.

**Report on Internal Control Over Compliance**

Management of the School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program

to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

A handwritten signature in black ink that reads "Rauner + Assoc. P.C." with a stylized flourish at the end.

Rauner & Associates, P.C.  
Sidney, Nebraska

November 5, 2021

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT Q

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED AUGUST 31, 2021

**Section I - Summary of Auditor's Results**

*Financial Statements*

Type of auditor's report issued: Unmodified

Internal Control over financial reporting:

Material weakness identified:  Yes  No

Significant deficiency identified:  Yes  None Reported

Noncompliance material to financial statements noted:  Yes  No

*Federal Awards*

Internal control over major programs:

Material weakness identified:  Yes  No

Significant deficiency identified:  Yes  None Reported

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

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

Identification of major federal programs:

Title 1  
CFDA 84.010

Title 1 Grants to Local Educational Agencies

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

Auditee qualified as low-risk auditee:  Yes  No

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT Q

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED AUGUST 31, 2021

FINANCIAL STATEMENT FINDINGS

2021-001: SIGNIFICANT DEFICIENCY, Segregation of Duties

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

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

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

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

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

**Section III – Federal Award Findings and Questioned Costs**

None

SCHOOL DISTRICT NO. 21  
BAYARD, NEBRASKA

EXHIBIT R

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED AUGUST 31, 2021

**Financial Statement Findings for the year ended August 31, 2020:**

**2020-001:** Lack of segregation of duties.

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

**Federal Award Findings and Questioned Costs for the year ended August 31, 2020:**

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



November 5, 2021

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

We have audited the financial statements of the governmental activities and each major fund of School District No. 21 (the School District), Bayard, Nebraska, for the year ended August 31, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 1, 2021. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

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

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

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

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

#### *Difficulties Encountered in Performing the Audit*

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

#### *Corrected and Uncorrected Misstatements*

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

#### *Disagreements with Management*

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

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated November 5, 2021.

### *Management Consultations with Other Independent Accountants*

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

### *Other Audit Findings or Issues*

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

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

In the fiscal year ending 2021, total expenditures in the School District's General Fund, School Nutrition Fund, and the Depreciation Fund exceeded total revenues after transfers by \$158,230, \$20,941 and \$55,131 respectively. We recommend that management analyze receipts, disbursements, transfers, and operating efficiency of each of these programs to ensure that the programs are cost effective and financially feasible.

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

### Other Matters

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

### Restriction on Use

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

Very truly yours,



RAUNER & ASSOCIATES, P.C.  
Certified Public Accountants



November 3, 2021

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

To Whom It May Concern:

Please accept this Response Letter as required to complete the filing of the audit for the Bayard Public Schools for the 2020-2021 fiscal year.

Item 1: Expenditures Exceeded Revenues in Four Funds

The reduced balances in the General Fund, School Nutrition Fund, and Depreciation Fund were the result of a combination of factors. In the General Fund, cash flow/cash on hand was impacted by the timing of expenditures and claiming of reimbursements for grants. In the Depreciation Fund, the district did not make the typical transfer from the General Fund due to concerns about cash flow in the General Fund, along with the planned purchase of a school bus. The School Nutrition Fund balance reduction was intentional to move toward compliance with limitations on the allowable balance in the fund (we recently purchased a walk-in freezer for the school nutrition program to help address this concern).

The district continues to closely monitor the cash on hand in the General Fund, in particular. Ongoing delays in the State of Nebraska/Nebraska Department of Education processing reimbursement claims is a continuing concern, which is exacerbated by the expenditure and reimbursement related to the ESSER II and ESSER III funds. Receipts and disbursements in the all funds will be monitored to ensure continued feasibility of these Funds.

Item2: Segregation of Duties

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

Sincerely,

Dr. Travis W. Miller  
Superintendent of Schools



## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Education  
School District No. 21  
Bayard, Nebraska 69145

We have performed the procedures enumerated below, which were agreed to by the Board of Education and management of Bayard Public Schools on the School District's student membership and attendance reporting for the Nebraska Department of Education NSSRS attendance reporting. The School District is responsible for the student membership information of Bayard Public Schools as of August 31, 2021. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below, either for the purpose for which this report has been requested or for any other purpose.

The procedures and the associated findings are as follows:

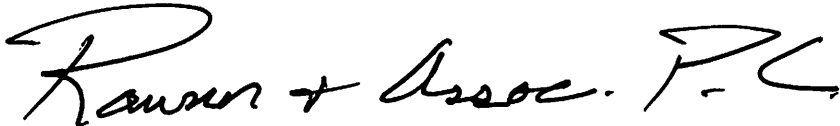
- 1) We documented the School District's policies and procedures for collecting student membership and attendance data.  
*We found no exceptions as a result of the procedures.*
- 2) We determined that the School District was following its policies and procedures for collecting student census data.  
*We found no exceptions as a result of the procedures.*
- 3) Attendance at the School District is collected at least daily and calculated to the nearest tenth of a day.  
*We found no exceptions as a result of the procedures.*
- 4) The School District maintains a cumulative attendance and membership record for each student.  
*We found no exceptions as a result of the procedures.*
- 5) The cumulative attendance and membership records contain the date of enrollment, number of days or partial days in attendance and absent during each school year enrolled, and the date of withdrawal or graduation.  
*We found no exceptions as a result of the procedures.*
- 6) We sampled a number of students from the School District's attendance records for the year ended August 31, 2021 and traced the students to their student enrollment files to verify that the student was documented as an enrolled student of the School District for the dates claimed in the attendance record.  
*We found no exceptions as a result of the procedures.*
- 7) The student attendance reported in the Nebraska Department of Education's approved data collection system, ADVISER, have been traced back to the School District's student information system for the fiscal year ended August 31, 2021.  
*We found no exceptions as a result of the procedures.*

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

*We found no exceptions as a result of the procedures.*

This agreed upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the student membership and attendance of Bayard Public Schools as of August 31, 2021. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

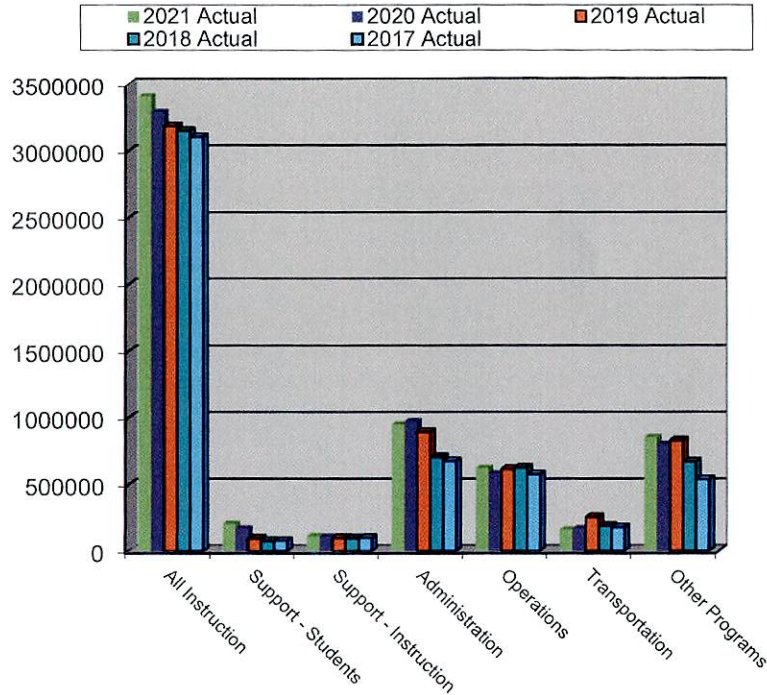
This report is intended solely for the information and use of the Board and Education and management of the School District, the Nebraska Department of Education, and the Nebraska Auditor of Public Accounts, and is not intended to be, and should not be, used by anyone other than the specified parties.

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

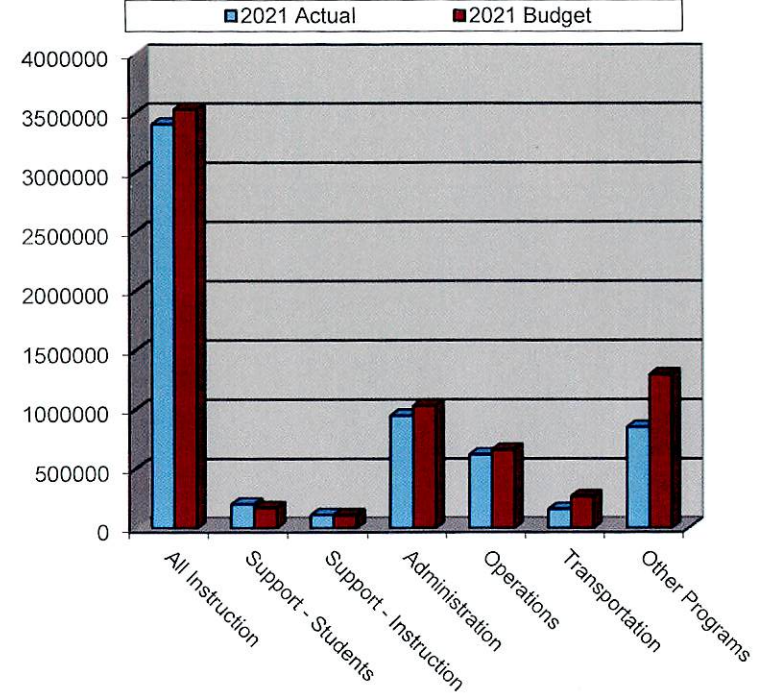
Rauner & Associates, P.C.  
Sidney, Nebraska

November 5, 2021

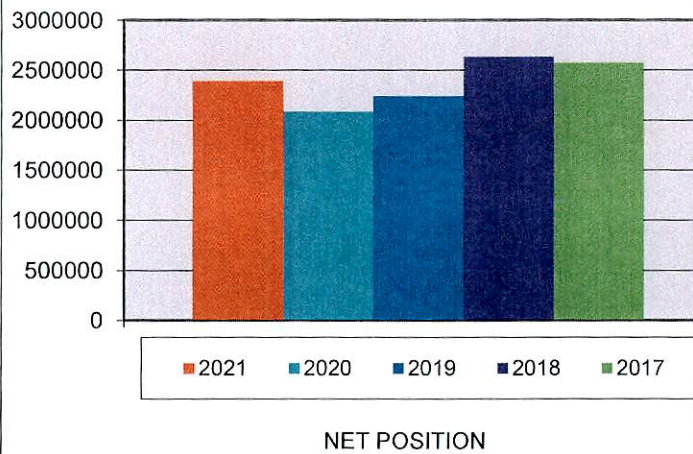
**BAYARD PUBLIC SCHOOLS GENERAL FUND EXPENDITURES COMPARISON**



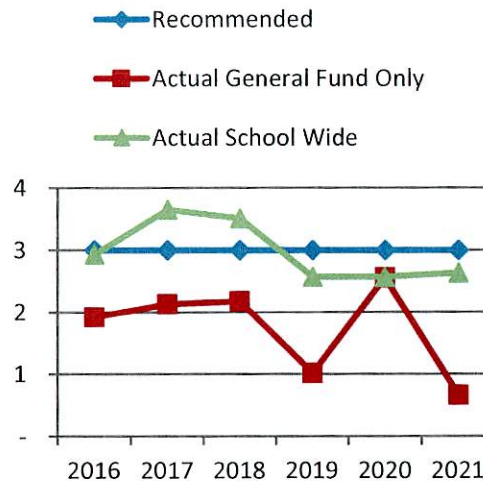
**BAYARD PUBLIC SCHOOLS BUDGET TO ACTUAL COMPARISON FOR GENERAL FUND**



**BAYARD PUBLIC SCHOOLS CHANGE IN NET POSITION**



**BAYARD PUBLIC SCHOOLS AVAILABLE CASH**



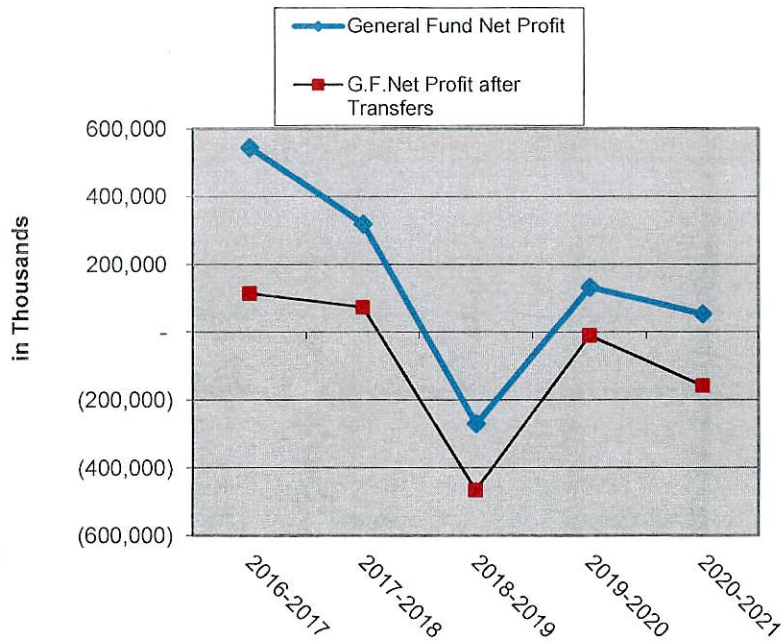
**PER PUPIL COSTS (Based on ADM\*)**

	Bayard	District**	Statewide
2009-2010	11,655	11,800	10,092
2011-2011	11,581	11,521	9,968
2011-2012	12,703	12,128	10,709
2012-2013	13,135	13,393	11,038
2013-2014	13,046	13,605	11,365
2014-2015	14,425	14,150	11,619
2015-2016	14,459	14,162	11,902
2016-2017	14,632	14,793	12,230
2017-2018	15,312	15,999	12,614
2018-2019	18,461	16,695	13,184
2019-2020	19,135	17,240	13,558
2020-2021	N/A	N/A	N/A

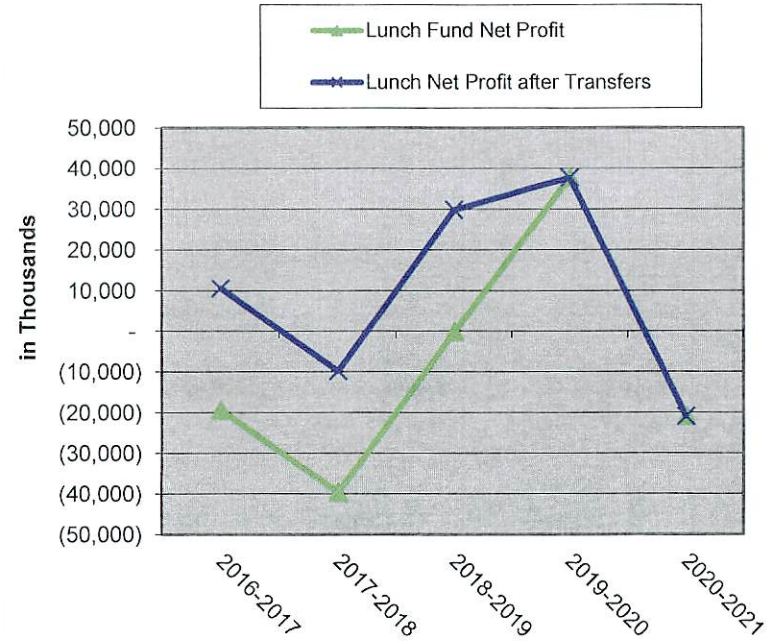
\* Provided by Nebraska Department of Education

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

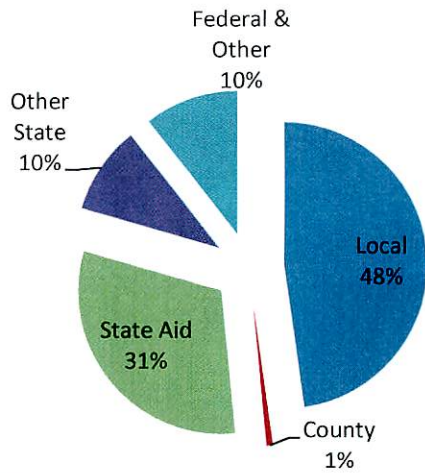
**BAYARD PUBLIC SCHOOLS GENERAL FUND NET PROFIT  
FYE 2017-2021**



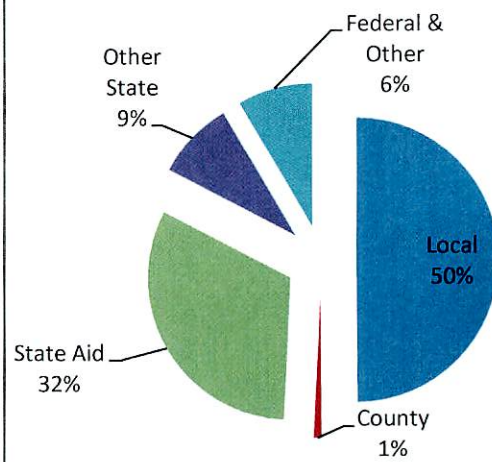
**BAYARD PUBLIC SCHOOLS LUNCH FUND NET PROFIT  
FYE 2017-2021**



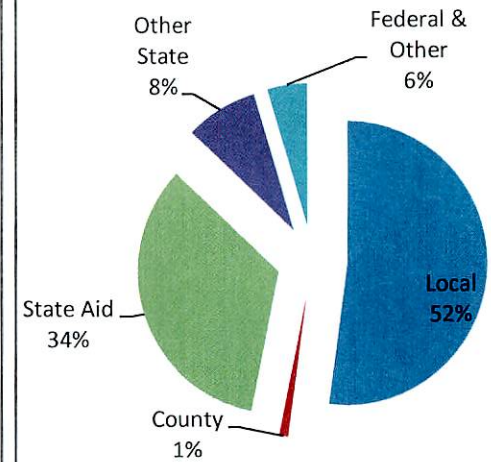
**BAYARD PUBLIC SCHOOLS  
FY 2021 Revenues**



**BAYARD PUBLIC SCHOOLS  
FY 2020 Revenues**



**BAYARD PUBLIC SCHOOLS  
FY 2019 Revenues**



## POLICY NO. 4027 - WORKPLACE PRIVACY POLICY

1. The District will abide by the Nebraska Workplace Privacy Act and will not:

Require or request that an employee or applicant provide or disclose any user name or password or any other related account information in order to gain access to the employee's or applicant's personal Internet account by way of an electronic communication device;

Require or request that an employee or applicant log into a personal Internet account by way of an electronic communication device in the presence of the District in a manner that enables the District to observe the contents of the employee's or applicant's personal Internet account or provides the District access to the employee's or applicant's personal Internet account;

Require an employee or applicant to add anyone, including the District, to the list of contacts associated with the employee's or applicant's personal Internet account or require or otherwise coerce an employee or applicant to change the settings on the employee's or applicant's personal Internet account which affects the ability of others to view the content of such account;

Take adverse action against, fail to hire, or otherwise penalize an employee or applicant for failure to provide or disclose any of the information or to take any of the actions prohibited by the Workplace Privacy Act.

Require an employee or applicant to waive or limit any protection granted under the Workplace Privacy Act as a condition of continued employment or of applying for or receiving an offer of employment.

Notwithstanding anything to the contrary, all employees must abide by the District's technology policies, procedures and guidelines, including the District's Internet Use policy and/or practice. Pursuant to the Workplace Privacy Act, the District may also:

Monitor, review, access, or block electronic data stored on an electronic communication device supplied by or paid for in whole or in part by the District or stored on the District's network, to the extent permissible under applicable laws;

Access information about an employee or applicant that is in the public domain or is otherwise obtained in compliance with the Workplace Privacy Act;

Conduct an investigation or require an employee to cooperate in an investigation if the District has specific information about potentially wrongful activity taking place on the employee's personal Internet account, for the purpose of ensuring compliance with applicable laws, regulatory requirements, or prohibitions against work-related employee misconduct;

Any other reason permitted by the Workplace Privacy Act.

Legal Reference:       Laws 2016, LB 821

Adopted: 11-14-16

## POLICY NO. 4028 - EMPLOYEE FUNDRAISING

Any employee who directly or indirectly seeks to use their position as a District employee to fundraise (such as through a crowd funding initiative) must obtain prior approval from the Superintendent or Superintendent's designee before taking any action to fundraise.

An employee who receives permission to fundraise shall abide by the following requirements:

The employee shall inform the Superintendent or Superintendent's designee of any content (including online messages or requests) that the employee intends to publish.

The employee shall not violate any District policy, rule or law in any fundraising efforts and shall keep all student information confidential.

The employee must account for any money raised through the approved fundraising effort and shall provide evidence to the Superintendent or Superintendent's designee as to how the money was spent.

District employees who engage in fundraising efforts in their private capacities need not abide by this policy.

Date of Adoption: 10-9-17

## POLICY NO. 4031 - APPEARANCE BEFORE LEGISLATIVE BODY

No one may appear before a legislative committee purporting to represent the Bayard Public Schools unless first cleared by the Bayard Board of Education. This policy is not to infringe in any way upon the individual's rights as a private citizen.

Adopted: 8-17-76

Reviewed: 4-12-10

## POLICY NO. 4041 - CERTIFICATED EMPLOYEE SALARY SCHEDULE

The board shall establish salary schedules for certificated employees' positions keeping in mind the financial condition of the school district, the education and experience of the certificated employee, the educational philosophy of the school district, and other factors deemed relevant by the board.

It shall be the responsibility of the superintendent to make recommendations to the board annually regarding the salary schedule. The salary schedule shall be subject to review and modification through the collective bargaining process.

The requirements stated in the Negotiated Agreement between employees in the certified collective bargaining unit and the board regarding wages and salaries of such employees shall be followed.

Adopted: 8-17-76

Revised: 6-14-10

## POLICY NO. 4042 - EXCEPTIONS TO SCHEDULE

The following positions in the Bayard Schools are not considered to be on the salary schedule:

1. Superintendent
2. Principals
3. Special Education Director, Curriculum Director, Activities Director, Assessment Director

Adopted: 8-17-76

Revised: 6-13-05, 2-8-16

Reviewed: 5-10-10

## POLICY NO. 4046 - DISABILITY INSURANCE

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

Adopted: 8-17-76

Reviewed: 5-10-10

Revised: 8-11-14

## POLICY NO. 4047 - REIMBURSEMENT FOR TRAVEL EXPENSE

Recognizing that travel to certain educational conferences and conventions provides school personnel with an opportunity to keep abreast of the latest developments and trends in the field of education which ultimately result in an improved program of instruction for the local school system, and that in the course of conducting school business, certain expenses are incurred, the Board of Education authorizes the reimbursement of expenses incurred therein:

Reimbursement regulations shall be as follows:

a. Meals and Lodging

1. Cost of meals must be itemized by date.
2. Hotel bills should be filed with expense report.
3. Reimbursement for tips will be allowed.

b. Transportation

1. When school representative are attending a conference or conducting school business and a private car is used mileage will be allowed at the current IRS Mileage Rate.
2. Parking and storage charges will be allowed.
3. Transportation by public carrier will be reimbursed at the actual cost of the fare minus the federal tax. (Travel or school district business by public carrier is exempt from federal tax).

Adopted: 8-17-76

Revised: 7-13-81; 3-10-08

Reviewed: 5-10-10

## POLICY NO. 4040 - LIVE WITHIN DISTRICT

The Board of Education requires that persons filling the positions of superintendent, secondary principal, elementary principal, and athletic & activity director/assistant principal for the district, live within the boundaries of the school district.

School employees who live within the district tend to be more involved in school and community activities, can relate to the district's tax base, and are less likely to be absent or tardy due to commuting. However, the Board of Education does not require that all employees of the school live within the district. An employee may live anywhere he/she chooses as long as he/she is able to arrive at school on time and perform his/her duties. Any absence due to weather and/or distance from school will result in forfeiture of pay for the time absent.

Adopted: 8-17-76

Revised: 6-14-10; 11-11-13, 1-8-18

## POLICY NO. 4050 - INSTRUCTIONAL HOURS

Section 79-101, R.R.S., required that the school year for students in grades 9-12 consist of a minimum of 1,080 instructional hours. The minimum school year for students in grades 1-8 shall consist of 1,032 hours.

### Definitions:

**Instructional Hours** – Sixty minutes of class time when more than one-half of the teachers and students are present in the building.

**Instructional Time** - Any time more than one-half of the teachers and students are present in the building and engaged in learning activities under the supervision of teachers in regularly scheduled classes or approved activities.

The Superintendent of Schools shall, after consultation with staff members, submit to the Board of Education, no later than the Regular March Board Meeting, a suggested school calendar for the ensuing school year. Such calendar shall become official after approval by the Board of Education.

The calendar shall provide for the minimum number of instructional hours as outlined in the first paragraph above.

The following regulations shall be in effect:

1. Passing time between classes shall count as a part of the instructional time. Scheduled recesses shall count as instructional time.
2. Lunch time does *not* count as instructional time.
3. Assemblies and convocations will count as instructional time if, in the opinion of the principal, such activities contribute to student learning.
4. Staff development activities and in-service meetings are not classified as instructional time.
5. Short-time dismissals for fire and tornado drills will be a part of instructional time.
6. Pre-holiday dismissals, dismissals because of weather conditions, or days when school is not held because of weather or other emergencies, do not constitute instructional time.

Scheduling:

1. Athletic contests shall not be scheduled during regular instructional hours without specific approval of the Superintendent of Schools.
2. Non-athletic contests are to be scheduled on Saturday or after school hours whenever possible.
3. Every effort shall be made to avoid interrupting regular classes for activities of any type.
4. Students qualifying for district and state activities, athletic or non-athletic, will be allowed to participate in these contests.
5. Necessary travel time during school hours for the purpose of meeting schedules for athletic or activity events shall be classified as instructional time under the definition of instructional time above.

Adopted: 8-12-85

Reviewed: 5-10-10

## POLICY NO. 4061 - SICK LEAVE

Provision is made for a ten-day sick leave the first year, five days thereafter, cumulative to a maximum of 100 days before accruals cease. Sick leave is granted for personal illness or accident, or for serious illness or accident, or death in the immediate family. Leave must be approved by the Superintendent of Schools.

Immediate family includes: Spouse, child, grandchild, son-in-law, daughter-in-law, parents, father-in-law, mother-in-law, brother, sister, brother-in-law, sister-in-law, and grandparents. Sick leave for these purposes will be limited to five days per year. If needed, additional days may be requested from the building Principals and Superintendent.

This policy shall only apply to non-certificated employees. Sick leave for certificated employees is provided for in such employees' contracts and/or the Negotiated Agreement between the Board and Bayard Education Association, as applicable.

Adopted: 8-17-76

Revised: 7-13-81; 6-14-10, 3-9-20

## POLICY NO. 4062 – INJURY LEAVE

A District employee who believes that they have been physically injured within the employee's scope of employment by another individual who intentionally, knowingly, or recklessly causes bodily injury to such employee must report such injury to the employee's administrator as soon as practical. An administrator will then investigate the circumstances to determine if the employee qualifies for paid injury leave. The employee may be required to provide confirmation from a physician regarding the causation and the period of time for which an employee is unable to work. If the administrator determines that the employee qualifies for paid injury leave, then the employee will receive up to seven calendar days of paid injury leave to cover the amount of time that the employee was otherwise scheduled to work. Such paid injury leave will not count against the employee's other available leave.

If the administrator determines that the employee does not qualify for paid injury leave, then the employee may be required to use other available leave. There is no appeal process for an employee who has been denied a request for paid injury leave.

Legal Reference: LB 1186 (2020)

Effective Date: 8-13-20

Adopted: 12-14-20



# School Culture Audit

School name

December 1, 2016



## What is a School Culture Audit?

A school culture audit is an in depth analysis of the interaction between the professionals at a school site. School culture is an important part of school function. It is a complex set of tangible and intangible variables that help predict the success or decline of a school.

A healthy school culture is defined as “A school with an unwavering belief in the ability of each student to achieve success, and they articulate that belief to others in overt and covert ways. Healthy school cultures create policies and procedures and adopt practices that support their belief in the ability of every student” (Peterson, 2003). This report quantifies all of the above variables and looks at school culture around two areas, ***policies, practices, and procedures (formal culture)***; and ***beliefs and perceptions (informal culture)***. The combination of health in both areas constitutes a healthy school culture. Inconsistency or toxicity in either area indicates a need for growth.

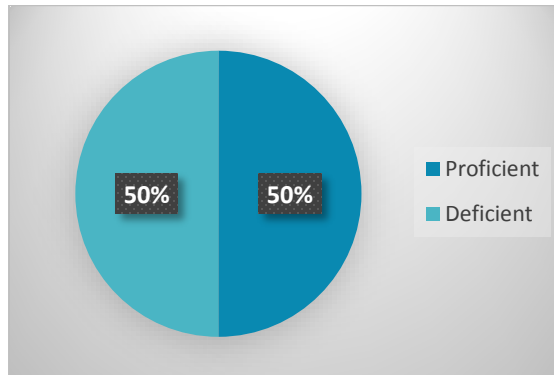
The formal culture will be rated on a four-point rubric, based upon data collected in various forms. The informal culture will be analyzed based upon a staff survey given to all professional staff members (see appendix) and formal interviews conducted with a representative sample from both the teaching and non-teaching staff.

## Policies, Practices, and Procedures (Formal Culture)

Indicator	4 Exemplary Level of Development and Implementation	3 Fully Functional and Operational Level of Development and Implementation	2 Limited Development or Partial Implementation	1 Little to No Development and Implementation
<p>1</p> <p>School culture supports a safe, orderly, and equitable learning environment</p> <p>Examples of Supporting Evidence:</p> <ul style="list-style-type: none"> <li>• School/District safety plans</li> <li>• Student/parent/staff handbooks</li> <li>• Student Discipline Records</li> <li>• Comprehensive School Improvement Plan</li> <li>• Walkthrough Observations</li> <li>• School Council Policies</li> <li>• Facility Evacuation Plans</li> </ul>	<p>School collaborates with community representatives to design policies and identify procedures that ensure a safe, healthy, orderly, and equitable learning environment</p> <p>School collaborates with community, family, and student representatives to establish and implement policies and operational procedures to minimize disruptions to instruction</p> <p>District and school leadership regularly conduct joint walkthroughs of school to collect ongoing data concerning the learning environment</p>	<p>The policies, practices, and support systems are designed and consistently enforced to provide all students a safe, orderly, and equitable learning environment</p> <p>School adopts safety policies and procedures that are based on research and proven to be effective</p> <p>School leadership regularly and systematically evaluates the learning environment using multiple sources of data</p>	<p>School adopts policies and procedures designed to provide students and staff a safe, orderly and equitable learning environment, but they are not consistently applied or followed</p> <p>School safety policies and procedures are not always based on research or proven practice</p> <p>School leadership secures data on the learning environment, but relies on limited sources and rarely make first hand observations</p>	<p>School has no policies or procedures designed to provide students and staff with a safe, orderly and equitable environment</p> <p>School safety policies are not effective</p> <p>School leadership does not evaluate the learning environment</p>

# Indicator 1

2 out of 4

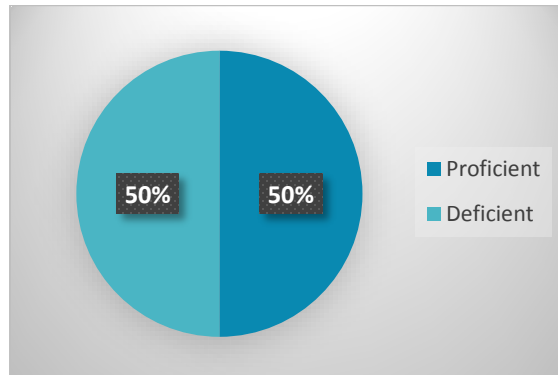


- Student Expectations clearly displayed
- Student conduct was generally orderly and conducive for learning
- Showcases were complete, updated, and student-centered
- Tremendous emphasis on student “control” as opposed to student “cooperation”
- Many showcases were bare and outdated
- Generic inspirational literature was spread throughout the campus
- No evidence of partnerships with external agencies to support disconnected students

Indicator	4 Exemplary Level of Development and Implementation	3 Fully Functional and Operational Level of Development and Implementation	2 Limited Development or Partial Implementation	1 Little to No Development and Implementation
<p>2</p> <p>School creates experiences that foster the belief that all children can learn at high levels</p> <p>Examples of Supporting Evidence:</p> <ul style="list-style-type: none"> <li>• School mission, belief, and vision statements</li> <li>• Formal events organized to promote student achievement</li> <li>• Formal celebrations of student achievement and encouragement</li> <li>• Perception Survey Results</li> <li>• Classroom Observations</li> </ul>	<p>School uses many different means to continually deliver a strong message to teachers, students, parents and other stakeholders that all members of the staff are committed to high expectations for all students</p> <p>School sponsors and financially supports opportunities for schools and teachers to share best practice with colleagues</p> <p>School finds innovative ways to stimulate students and staff to strive for excellence and to instill a belief in students that they all can learn at high levels</p>	<p>School is committed to holding high expectations for all students and communicates them to all stakeholders</p> <p>School creates a process through which teachers can share their success in improving student learning, particularly with challenging students</p> <p>School leadership and teachers work closely to publicize results, rewards, successes, and sustain an environment of teamwork and mutual support</p>	<p>School occasionally expresses high expectations for students, but does not communicate them to all stakeholders</p> <p>School encourages sharing of successes in improving student learning among teachers, but does nothing to directly support or facilitate it</p> <p>School provides few opportunities throughout the year to celebrate school success, but does little to create and sustain an environment of teamwork and mutual support</p>	<p>School does not specifically commit to high expectations for all students</p> <p>School offers no support for sharing of success in improving student learning among teachers</p> <p>School does not celebrate school successes or attempt to create an environment of teamwork and mutual support</p>

## Indicator 2

Rating: 2 out of 4

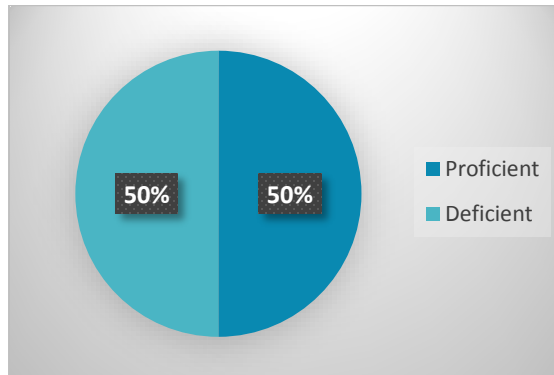


- Student academic celebrations appear to centrally controlled
- Staff professional expectations are clearly articulated in formal policy
- Formal intervention strategies are published and institutionalized
- Evidence of student growth due to interventions is lacking
- Pockets of low academic expectations are evident
- Teacher collected data and state test data do not positively correlate
- Belief in student ability appears to be regionalized, but not universally accepted

Indicator	4 Exemplary Level of Development and Implementation	3 Fully Functional and Operational Level of Development	2 Limited Development or Partial Implementation	1 Little to No Development and Implementation
<p>3</p> <p>Teachers hold high expectations for all students academically and behaviorally, and this is evidenced in their practice</p> <p>Examples of Supporting Evidence:</p> <ul style="list-style-type: none"> <li>• Teaching staff and administrative interviews</li> <li>• School culture survey results</li> <li>• Classroom observations</li> <li>• Posted behavior and academic standards</li> <li>• Mission and vision statements</li> <li>• Staff and student handbooks</li> </ul>	<p>Leadership and teachers collaborate to ensure classroom management, academic and discipline policies are research based</p> <p>School leadership systematically reviews classroom management, academic, and discipline incidents as they arise to ensure equitable application and effective use of existing policies and procedures</p> <p>Leadership and teachers sponsor events that demonstrate effective classroom management and instructional practices</p>	<p>Leadership and teachers ensure that academic, discipline, and classroom management policies are effective and universally implemented</p> <p>School leadership monitors the implementation of classroom management, academic, and discipline policies and procedures to ensure equitable application to all students</p> <p>Leadership and teachers promote in a variety of ways, a culture of high academic and behavioral expectations for all students</p>	<p>Leadership and teachers are uncertain about the presence and implementation of uniform policies in the area of academic, discipline, and classroom management</p> <p>School leadership occasionally reviews the effectiveness of classroom management, academic, and discipline policies and procedures to ensure equitable application to all students</p> <p>Leadership and teachers play only a minor role in promoting a culture of high academic and behavioral expectations for all students</p>	<p>Leadership and teachers do not monitor academic, discipline, and classroom management policies</p> <p>School leadership does not review the effectiveness of classroom management, academic, and discipline policies and procedures to ensure equitable application to all students</p> <p>Leadership and teachers have no role in promoting a culture of high academic and behavioral expectations for all students</p>

## Indicator 3

Rating 2 out of 4

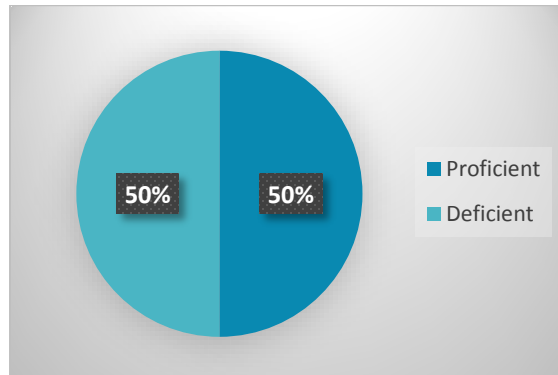


- Classroom observations reveal stable learning environments
- Formal and informal interactions between staff and students appear to generally cooperative
- Pockets of high belief in students are present, but data reveals that support systems for struggling students have not impacted achievement
- Small pockets of student work was displayed
- Interviews revealed a sizeable level of contempt among some staff members for students and parents from homes who are not behaviorally compliant
- Interviews reveal that district strategic plans to improve student outcomes are not universally embraced

Indicator	4 Exemplary Level of Development and Implementation	3 Fully Functional and Operational Level of Development and Implementation	2 Limited Development or Partial Implementation	1 Little to No Development and Implementation
<p>4</p> <p>School has established traditions and experiences which reinforce high academic and behavioral expectations</p> <p>Examples of Supporting Evidence:</p> <ul style="list-style-type: none"> <li>• Interviews with teachers</li> <li>• School culture survey</li> <li>• Employee handbooks</li> <li>• Student handbooks</li> <li>• Visible promotion and advertisement around the school and in formal communications</li> </ul>	<p>School has policies and procedures that allocate specific amounts or resources and time devoted to recognizing student achievement and all members of the school community are aware and expected to support the tradition(s)</p>	<p>School intentionally involves both teaching and non-teaching staff in recognizing and reinforcing student achievement and allocates resources to institutionalize this collective value</p>	<p>School leadership occasionally collaborates with teaching and non-teaching staff in recognition of student achievement, but it is not a regular part of school function</p>	<p>School leadership rarely or never directly involves either staff, students, or parents in acknowledging student achievement</p>

## Indicator 4

Rating 2 out of 4

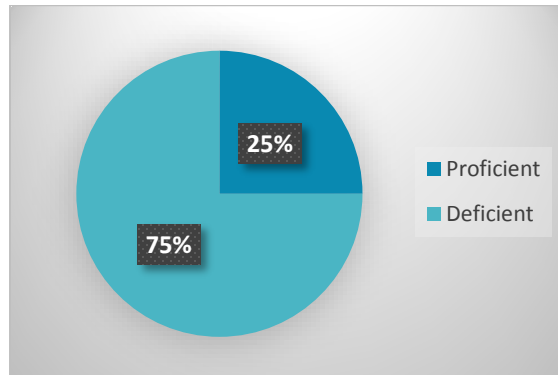


- Interview data show that teachers appreciate student achievement, but not reinforce it systematically
- Main office recognizes students who meet specific student expectations (i.e. “Student of the Month”), but it appears to be very limited
- Interview and survey data reveal that a small, influential group of teachers believe that punishment reinforces student growth
- Interview data revealed that small pockets of staff members believe that small cliques of teachers have a great deal of influence on the informal culture of teachers and their views are relatively unchallenged by colleagues or school administration

Indicator	4 Exemplary Level of Development and Implementation	3 Fully Functional and Operational Level of Development and Implementation	2 Limited Development or Partial Implementation	1 Little to No Development and Implementation
<p>5</p> <p>Teachers communicate regularly with families about individual students' progress</p> <p>Examples of Supporting Evidence:</p> <ul style="list-style-type: none"> <li>• Teacher and student/parent handbooks</li> <li>• School website</li> <li>• School culture survey</li> <li>• Written/Posted communications</li> </ul>	<p>School leadership and teachers work collaboratively to implement a process that facilitates discussions between teachers, students, and parents about the information presented in student progress communications</p>	<p>School policy requires that student progress communications be sent home regularly and include specific written explanations of student performance beyond computer-generated statements</p>	<p>Student progress communications are sent home and required by leadership, but little to no explanations of student performance beyond computer-generated statements</p>	<p>Student progress is communicated to parents only through student report cards with no explanation of student performance</p>

## Indicator 5

Rating 1 out of 4

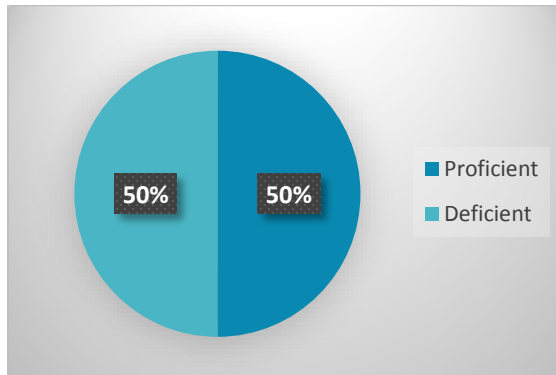


- Formal communication tools have been established between the school and student homes
- Survey data revealed a high level of contempt for parents as educational partners (90% rated unfavorable)
- Campus literature and symbols did not express a strong desire to connect and partner with parents
- Interview and survey data indicate that a small group of staff members consistently foster division between the school and parents

Indicator	4 Exemplary Level of Development and Implementation	3 Fully Functional and Operational Level of Development and Implementation	2 Limited Development or Partial Implementation	1 Little to No Development and Implementation
<p>6</p> <p>There is evidence that student achievement is publicly celebrated (e.g. displays of student work, assemblies)</p> <p>Examples of Supporting Evidence:</p> <ul style="list-style-type: none"> <li>• Displays of Student Work/Exhibitions</li> <li>• School/Classroom Web Pages</li> <li>• School Culture Survey Results</li> <li>• Trophy Cases</li> <li>• Media Documentation</li> </ul>	<p>School leadership and teachers collaborate to arrange various opportunities for students to be publicly recognized for their academic achievement</p> <p>School leadership and teachers collaborate with outside agencies to reward and recognize outstanding student achievement</p>	<p>School leadership and teachers regularly and equitably acknowledges and celebrates student achievement, both formally and informally, through a well-communicated and established plan</p> <p>School leadership and teachers recognize student achievement through school sponsored public exhibitions of student work in all areas</p>	<p>School leadership and teachers have a plan for student academic recognition, but the plan is not fully implemented or widely known to all school stakeholders</p> <p>School leadership and teachers recognize student achievement through school sponsored exhibitions of student work, but it generally is not a public event and does not include all content areas</p>	<p>School leadership and teachers do not have an established program or procedures to recognize student academic success</p> <p>Recognition of student achievement is not considered a school responsibility</p>

## Indicator 6

Rating: 2 out of 4

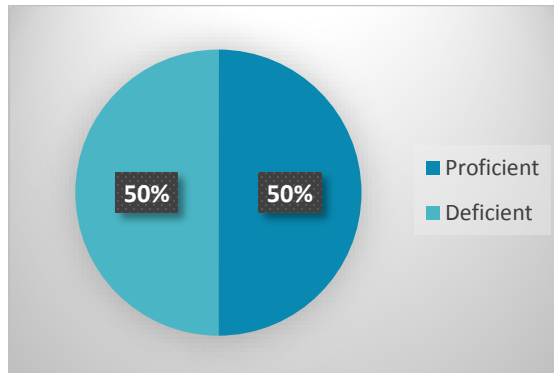


- Student proficient work was inconsistently displayed and acknowledged
- The main office was welcoming and the décor highlighted the achievements of the students
- Many showcases were elaborate and focused on academic themes, but some were empty or rarely updated
- Formal celebrations of student achievement is regionalized
- Many symbols focused on student compliance instead of achievement
- The presence of data and academic goals and encouragement could improve

Indicator	4 Exemplary Level of Development and Implementation	3 Fully Functional and Operational Level of Development and Implementation	2 Limited Development or Partial Implementation	1 Little to No Development and Implementation
<p>7</p> <p>The school provides support for the physical, cultural, socioeconomic, and intellectual needs of all students, which reflects a commitment to equity and diversity</p> <p>Examples of Supporting Evidence:</p> <ul style="list-style-type: none"> <li>• Stakeholder Interviews</li> <li>• School Culture Survey</li> <li>• Walkthrough Observations</li> <li>• Posted Material</li> <li>• Multicultural Instructional Resources</li> <li>• Suspension/Expulsion Data Gifted/Talented Data</li> </ul>	<p>School leadership and teachers support comprehensive student services programs that involve all major stakeholders</p> <p>School leadership provides additional human and other resources to address disproportionate number of students with significant barriers to learning</p> <p>School leadership and teachers collaborate to help teachers find instructional materials and practices that research has proven to be effective in raising the achievement level of students with unique challenges</p>	<p>School leadership and teachers initiate and implement programs and targets resources for the specific purpose of reducing the impact of student personal challenges</p> <p>School leadership takes specific actions in response to meeting the needs of students facing unique life challenges or learning barriers</p> <p>School leadership and teachers collaborate to provide teachers with curricular materials and instructional practices that are appropriate to meet the intellectual, cultural, and physical attributes of their students</p>	<p>School leadership and teachers collaborate to initiate a few programs for the specific purpose of reducing the impact of student personal challenges</p> <p>School leadership provides some assistance to help meet the needs of students facing unique life challenges and learning barriers</p> <p>School leadership and teachers offer opportunities for teachers to examine or acquire curricular materials and instructional practices that are appropriate to meet the intellectual, cultural, and physical attributes of their students</p>	<p>School leadership and teachers have not developed or initiated programs for the specific purpose of reducing the impact of student personal challenges</p> <p>School leadership does not provide assistance or additional resources to address the needs of students facing unique life challenges and learning barriers</p> <p>School leadership and teachers do not seek or support diversity in instruction or instructional material</p>

## Indicator 7

Rating: 2 out of 4

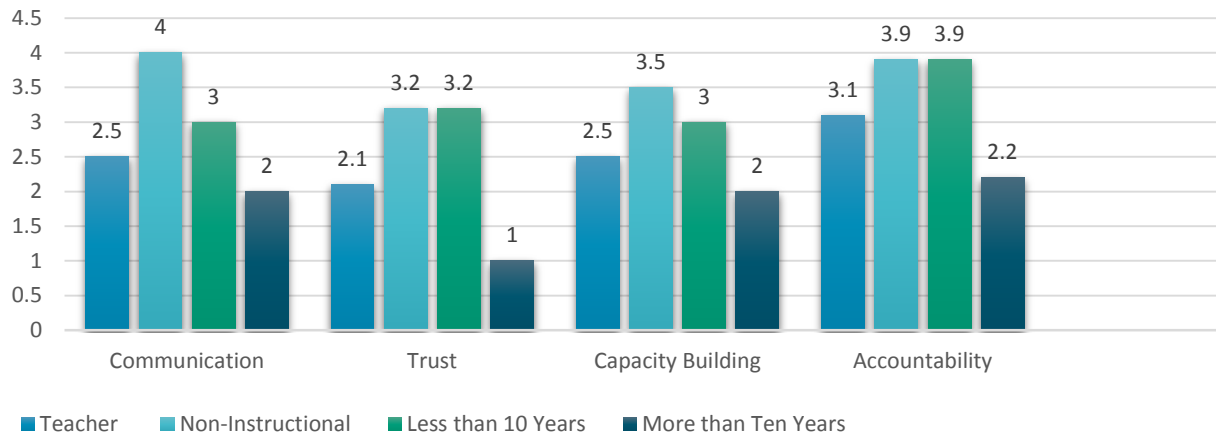


- School policies protect individual rights and student diversity
- Some pockets of cultural sensitivity were apparent but not universal
- Formal diversity policies are evident
- Little to no evidence that there are formal policies designed at reaching the parents of students from diverse language and cultural backgrounds
- Diversity in teaching material and resources to meet the need of a diverse cultural population is a major deficiency
- Cultural proficiency is limited

## Perceptions

The teachers and non-instructional staff were given a survey to fill out. The questions were organized into four categories based upon the four pillars of school culture; **Communication, Trust, Capacity Building, and Accountability**. Teachers and non-instructional staff answered questions on a 5 point Likert scale from 5 (Strongly Agree) to 1 (Strongly Disagree)

### Culture Survey Data



# Communication

## Key Findings:

Non-Instructional staff members appear to be significantly more positive about the effectiveness of the communication than the teaching staff.

Teachers with more experience see administration as moderate-to-low in the area of communication and their perceptions appear to significantly differ from the perceptions of teaching staff with less than 10 years of experience.

Teacher perceptions of communication appear unfavorable at the campus level and unfavorable at the district level

Interviews revealed that many staff members are aware of the challenges and direction of the school, but they could not articulate that focus in a formal way

Huge range of responses note the development of cliques and strong informal culture, especially among a small group of very socially and politically active staff member

## Suggestions:

A formal school vision should be developed and facilitated by all key stakeholders using a data-driven process and the results should be made public and every stakeholder held mutually accountable for implementation

A formal communication tool should be developed to facilitate regular communication between the school administration and teachers, especially as it pertains to change in practice and procedure. Collaborative team meetings might be a good tool to facilitate this feedback cycle

Formal collaboration between district officials and school employees should be organized and consistent

# Trust

## **Key Findings:**

There is a significant difference between the perceptions of instructional and non-instructional staff in the area of trust.

The survey identified a rift between highly experienced teachers and less experienced teachers on the issue of trust. Less experienced teachers viewed the environment as transparent and felt that there was a high level of trust with school administrators while veteran teachers voiced distrust and apprehension. All teachers voiced a level of distrust for central office.

Formal interviews identified an adversarial perception between the school and the district leadership. The same division appears to be present at the campus level, but not quite as pronounced

Formal interviews identified that small pockets of influential teachers dominate the informal culture and less experienced teachers tended to avoid that part of the informal culture

## **Suggestions:**

School and district administrators must recognize the seriousness of the trust disparities and engage in regular dialogue with distrustful staff members

Both school and district administrators must take into consideration that tremendous turnover of school administrators and its impact on professional trust

Disgruntled veterans must abandon the culture of complaint and engage in truthful dialogue with their leadership and cease cultivating a pessimistic environment through their persistent negativity

# Capacity Building

## Key Findings:

There is a significant perceptual difference that exists between teaching and non-teaching staff in the area of training and capacity building.

Interview data revealed a large difference in perception of professional development. More experienced teachers viewed professional development as an imposition and less experienced tended to view it as an opportunity or a professional bonus.

A “martyr mentality” is developing and it is fueling a growing level of lower student academic expectations.

Lack of student growth academically identifies a significant gap between the perception of veteran teacher’s perception of professional skill, and reality where at-risk student achievement is concerned.

## Recommendations:

A formal framework for professionalism should be developed collaboratively and publicized as the standard bearer of professional practice

Data should be collected and shared about the effectiveness of instructional practices

The “whole child” concept should be revisited within the context of improving student performance

Professional development in the area of pedagogy for at-risk student is highly suggested

Student surveys on the professional performance of teaching and non-teaching staff should be implemented to give all staff members a third-party perspective on the effectiveness of their practice

# Accountability

## Key Findings:

Non-instructional staff members view accountability more favorably than teachers.

Experience was a significant factor in the perception of accountability. Less experienced teachers viewed this component much more favorably than veteran teachers who viewed monitoring as oppressive and disrespect to their experience.

Interview data revealed huge philosophical differences between teachers exist as it pertains to the direction of the school district and the school. This has led to the development of philosophical cliques that polarizes the staff on many critical issues.

## Recommendations:

The issue of polarized philosophies about school district direction must be confronted and resolved

Transparency and consensus building with all stakeholders before implementing broad new policy and practice focuses should be implemented system-wide

Development of a collaborative culture around the area of linking data to student performance would give teachers a realistic and empirical look at student growth

Teaching staff must practice healthier communication with one another in the informal culture in order to facilitate a culture of **problem-solving** as opposed to a **culture of complaint**

## Summary

The school culture at [School name] is toxic, but it can make real progress with serious attention to the following issues:

- Staff members must develop communication techniques that allow them to disagree at the school and the district level
- Perceptions about student diversity of race, economic class, and background should be addressed
- The true implementation of data-driven collaboration around instruction and instructional outcomes can be improved
- The development and influence of politically active cliques should be addressed and resolved
- Raising the level of academic rigor and expectations is essential to growth
- Providing opportunities for application of knowledge is important, especially for at-risk students
- Growth from a culture of high expectations to a culture universal support for high expectations
- Training in culturally-responsive teaching methods is highly recommended
- Professional development plan based upon the data-driven goals
- Serious monitoring of individual student progress and an alignment of resources for support of individual student





## Demographic Information:

I have been an educational professional for:

- 0–2 years
- 3–4 years
- 5–10 years
- 10–20 years
- 20+ years

I have been as staff member at this school for:

- 0–2 years
- 3–4 years
- 5–10 years
- 10–20 years
- 20+ years

Position:

- Classroom teacher
- Counselor
- Social Worker/Psychologist
- Instructional Aide
- Administrator

Instructional Department (Teachers only)

- Math
- Science
- Language Arts

- Social Studies
- Elective/Exploratory

# Bayard Public Schools

Proposal for Transforming School Culture



September 2021

**Submitted to:**

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Bayard Public Schools  
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# Professional Development that Inspires Results

You have a vision for change and improvement in your school or district. You want to see results in the classroom for the lifelong betterment of your students. Like many educators, you may be doing more with less, and you are always looking for ways to improve.

At Solution Tree, we share your vision to transform education to ensure learning for all, and we can help you make this vision a reality.

## Our Promise

No other professional learning company provides our unique blend of research-based, results-driven services that improve learning outcomes for students.

## Table of Contents

<b>INTRODUCTION .....</b>	<b>1</b>
<b>BAYARD PUBLIC SCHOOLS AND SOLUTION TREE.....</b>	<b>2</b>
<b>TRANSFORMING SCHOOL CULTURE.....</b>	<b>3</b>
SCHOOL CULTURE AUDIT .....	3
<b>INVESTMENT SUMMARY.....</b>	<b>4</b>

## Introduction

For over 20 years, Solution Tree has provided a combination of premium professional development options that include books and videos, onsite and virtual options, unique technology, and events hosted across North America and international locations.

Our experience includes positive transformation at the school, district, regional, and state levels. We are one of the largest providers of onsite staff development, and we lead the industry in the number and scope of successful professional learning events provided to educators. Solution Tree's professional development services are designed to build leadership capacity and create sustainability.

By blending administrative coaching, teacher-leader training, onsite workshops, and instructional modeling and observation, we embed best practice into the daily course of educating students. Our school improvement services bring the best of both structure and research-based strategy to help you move student learning and achievement forward.

Solution Tree has experience implementing best practices in a wide variety of settings. Our systematic approach includes numerous benefits:

- coherence and clarity in the district mission, vision, values, and goals across all buildings
- a guaranteed and implemented curriculum throughout the district
- short- and long-term action plans driven by reciprocal accountability
- a collaborative culture that takes collective responsibility for achieving mutual goals
- teachers, building administrators, and district staff maintain a continuous improvement orientation.

“Over the years, we have relied heavily on Solution Tree offerings and resources to guide us on our journey. Without question, I would say that Solution Tree is one of the most powerful and effective professional development/support services for educators.”

—Principal Scott Bacon,  
Blue Valley High School, Kansas

## Bayard Public Schools and Solution Tree

Bayard Public Schools is committed to providing and adapting its programs to meet the needs of its students today, and in the future. In pursuit of this vision, Bayard Public Schools representatives have recently identified the need for a school culture audit to support the district's current goals. Our approach will be to conduct interviews with key stakeholders, review performance data, and conduct observations through an onsite visit. The results of the audit will be reviewed and discussed with leadership during a follow-up 75-minute Interactive Web Conferencing session, giving participants time to ask questions and deepen knowledge of their school's culture based on the report results.

This document provides recommendations that reflect the goals and objectives expressed in previous conversations as well as the accompanying process detail and corresponding costs. These services are described more fully in the next section. This proposal is intended to be part of a continued planning discussion between Bayard Public Schools representatives and Solution Tree.



# Transforming School Culture

## School Culture Audit

*To include 1 day per school - for all teachers and administrators and a follow-up report.*

Prior to the onsite audit, a survey will be administered for all school staff members and demographics information will be collected. In addition, three years' worth of performance, attendance, and disciplinary data will be disaggregated by grade level.

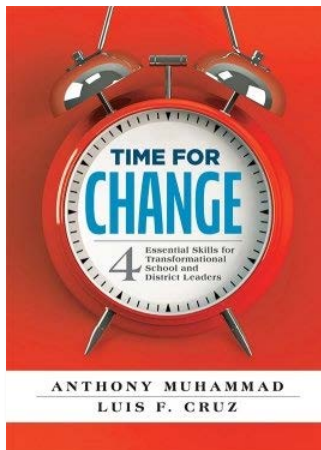
During a one-day onsite visit, a Solution Tree expert will observe the school environment and conduct formal interviews with a representative sampling of teaching and non-teaching staff, as well as the principal. The following data will be collected:

- Review of school policy, practices and procedures
- Review of key artifacts produced and displayed by school community
- Formal interviews with staff
- Walkthrough of school and classroom observations

The Solution Tree expert will review the data and survey and compile the formal report including the following:

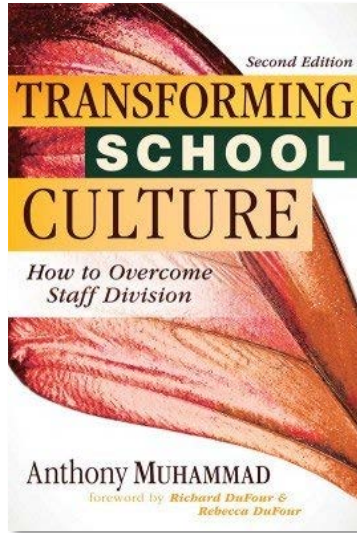
- Analysis of relevant data and staff survey findings
- Key findings and specific actionable recommendations in critical areas to improve, grow and maintain a positive school culture
- Report provided to the principal within 30 days of onsite visit as a PDF document before the IWC to discuss findings.

The results of the audit will be provided within 30 days of the onsite visit. The report will be presented and discussed with the principal via an Interactive Web Conference. The administrator will also receive a copy of *Time for Change*. Additional copies are recommended for the leadership team. One copy of *Transforming School Culture* is recommended for all staff.



### ***Time for Change: Four Essential Skills for Transformational School and District Leaders***

Transformational leaders have four distinctive skills: strong communication, the ability to build trust, the ability to increase the skills of those they lead, and a results orientation. *Time for Change* offers powerful guidance for those seeking to develop and strengthen the educational leadership skills needed for change management and overcoming resistance to change. Throughout this authoritative guide, Anthony Muhammad and Luis F. Cruz share concrete tools and strategies that will prepare you to lead your school toward lasting, meaningful, and strategic change.



### **Transforming School Culture: How to Overcome Staff Division**

Transforming School Culture provides a school improvement plan for leaders to overcome staff division, improve relationships, and transform toxic school cultures into healthy ones. Dr. Anthony Muhammad contends that in order to transform school culture, we must understand why teachers continue to hold on to models or beliefs contrary to those put forth by their school or district. He explores the human behavior, social conditions, and history that cause the underlying conflict among the four different types of teachers in a school. The second edition of this best-selling resource delivers powerful new insight into the four types of educators—Believers, Fundamentalists, Tweeners, and Survivors—and how school leaders can work with each group to create positive school culture. The book also includes Dr. Muhammad’s latest research as well as a new chapter dedicated to answering frequently asked questions on culture and school leadership in education.

## Investment Summary

SERVICE	QUANTITY	COST
<b>Transforming School Culture</b>		
School Culture Audit + Follow-up Interactive Web Conference	1-2 Culture Audits	Author rate: \$9,750 / audit Associate rate: \$7,750 / audit
<u>Accompanying Resources</u>		
<i>Time For Change**</i>	1 copy included – Additional recommended for the leadership team	\$31.95 each
<i>Transforming School Culture**</i>	1 copy recommended per staff member	\$33.95 each
<i>Please see discount structure below</i>		

\*Rates vary by Associate and Author, with \$6,500 per day being the average for a certified Solution Tree Associate. Rate includes the Associate’s or Author’s travel and expenses. Solution Tree Author daily rates may be higher than Solution Tree Associates.

\*\*Book prices are discounted based on quantity purchased. Bulk discounts are available for quantity purchases as follows: 10–49 copies....10% / 50–99 copies....20% / 100+ copies....30%. An additional 10% discount may be added if resources are purchased within 30 days of the scheduled professional development date.

**Superintendent's School Improvement Report**  
Presented to the  
**Board of Education of Bayard Public Schools**  
November 8, 2021

**Vision, Culture, & Instructional Leadership**

*The superintendent leads the district by promoting the success of all students, articulating a vision of learning, developing a positive school climate and demonstrating best practices in instructional programs and staff professional development.*

- I appreciate the work of our school staff in actively sharing the good work that occurs in classrooms with our community through the school's social media channels. Our staff and students are to be commended for their ongoing efforts.
- I would like to thank Mrs. Rafferty, Mr. McLaughlin, and Dr. Rice for their work preparing for our school to again host the ACT test at no cost to our high school students. The commitment of our team to providing opportunities for our students is deeply appreciated.
- We are planning to take all of the high school students to Creek Valley High School (Chappell) on November 9<sup>th</sup> for a presentation by Ethan Fisher for all of the MAC Conference High School Students. Mr. Fisher's presentation is designed to encourage students to make positive choices and to avoid the use of drugs and/or alcohol. We are looking forward to giving our students the opportunity to hear this message alongside their peers from other schools.
- Several members of the school improvement team will be attending a workshop with NDE staff as we make final preparations for our upcoming school improvement visit.

**Operations, Resource, & Personnel Management**

*The superintendent demonstrates the knowledge, skills, and ability to effectively manage operations that promote a safe and effective environment for students and staff, ensure the fiscal health of the district, and implement sound personnel practices.*

- We are pleased to have filled several positions for paras and aides over the past few weeks. I appreciate the work of our team in recruiting talented individuals to help our various programs.
- We have made our final presentation for grant funding from the Recreational Trails Program (Nebraska Game and Parks Commission). Our project proposal is being considered along with 20 others. There is funding available for approximately 3 or 4 projects.
- We continue to await a response on the COPS grant application that was submitted by Dr. Rice and Bobbie Stuart.

**Board Governance & Policy**

*The superintendent works effectively with the board of education, exhibits a shared understanding of board and superintendent roles, leads and manages the district consistent with board policies, and demonstrates the skills to work effectively with the board.*

- I appreciate the Policy Committee meeting recently to review policy proposals for the Student Board Representative program. I appreciate the continued efforts to provide quality opportunities for students through the program.
- We are preparing for an upcoming school accreditation visit. Mrs. Ferrero will be sharing information about the itinerary/schedule once it is finalized with our external review lead, Ms. Lori Liggett.

**Mission Statement:**

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

## **Communication & Community Relations**

*The superintendent establishes effective communication with students, parents, staff and community, and has the knowledge and awareness of different cultures among all community members to effectively engage and respond to diverse interests and needs that support the success of all students.*

- I appreciate Mrs. Ehler's work in assessing the community's preferences for awards/honors for our students. This assessment process involved surveying students, staff, and parents. We have designed the upcoming fall sports banquet/pot luck in response to the feedback we received.
- We greatly appreciate all of the volunteers who help make our activities programs possible. We look forward to inviting our volunteers to the fall sports banquet and honoring them during the program.

## **Ethical Leadership**

*The superintendent promotes the success of every student and staff member by acting with integrity, fairness and in an ethical manner.*

- I would like to commend our bus drivers for their cooperation and professionalism in working to ensure that our students are transported to and from school and activities safely. Their contributions make a substantial difference in our ability to offer quality opportunities to our students.

## **Superintendent's Goals**

### **Goal 1: Board and Superintendent Practices**

- Kim Kildow and Kim Burry are both signed up to attend the NASB/NCSA State Education Conference. The time commitment to attend this conference is significant. Thank you for attending.
- Kim Kildow recently attended the Labor Relations Conference in Lincoln. I appreciated the opportunity to review the information she compiled from the conference.
- The workshop on early childhood education was informative. We are in the process of working with Nici Johnson (ESU#13 Early Childhood) applying for funding to provide deeper study regarding how we might move forward in our community.
- I have had the opportunity to visit recently with the Policy Committee and the Budget Committee. Both of these committees are interested in meeting 3 times/year (more if needed). I would like to hear from the other committees about how often you would like to meet. That information will help inform the proposed revisions for the board calendar.

### **Goal 2: Communication of Data and Information**

- I appreciate Mrs. Rafferty putting together a comprehensive overview of our school district's ACT test promotion efforts.
- Our Annual Report and School Improvement Profile document contains a comprehensive look at our school district. If there is additional information that you believe would be helpful for future reports, please let me know and we can work on those additions for future publication.

### **Goal 3: Culture and Engagement**

- We will be working to engage our stakeholders in soliciting additional information/ideas related to our continuity of learning/reopening plan/procedures. I anticipate some quality suggestions from our early elementary staff regarding materials in the classrooms.
- I am attaching a proposal from Learning Tree regarding an external school culture audit. The price per building is substantial. I am leaning toward doing an internal school culture audit instead, given the substantial cost for an external approach.

## **Leave Log**

- During the current term I have used 4 vacation days (7-16-21, 7-30-21, 11-04-21, and 11-05-21) and 1 <sup>3</sup>/<sub>4</sub> sick days (contribution to sick leave bank, 9-8-21 <sup>3</sup>/<sub>4</sub>).

## **Mission Statement:**

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