

Agenda

1. Call to Order/Opening the Meeting
 - 1.1. Public Meeting Announcement
 - 1.2. Open Meetings Act posted on South wall of Media Center
 - 1.3. Board Member Attendance Roll Call/Sign Acknowledgment of Receipt Notice
 - 1.4. Pledge of Allegiance
 - 1.5. Consent Agenda
 - 1.5.1. Consider Minutes of Previous Meeting(s) and Their Approval (appendix A)
 - 1.5.2. Consider Current Bills and Their Approval (appendix B)
 - 1.5.3. Consider Financial Statements/Treasurer's Report (appendix C)
 - 1.6. Community Input
2. Administrator Reports
 - 2.1. Athletic Director
 - 2.2. Principal
 - 2.3. Superintendent
3. Board Committee Reports
 - 3.1. Facility
 - 3.2. Negotiations
 - 3.3. Transportation
 - 3.4. Americanism
4. Discussion/Action Items
 - 4.1. Hiring of certificated Music Teacher for remainder of the school year
 - 4.2. Transportation Director Position
 - 4.3. Jobs For America's Graduates (JAG) Position
 - 4.4. Financial Literacy Report
 - 4.5. Review Superintendent Evaluation Summary
 - 4.6. Audit Report
 - 4.7. 2023-2024 Annual State of the School Report
 - 4.8. Policy 6037 - Review of Library Materials
 - 4.9. Recognition of Brent Samuelson for his service to the community as a member of the Bertrand Board of Education.
 - 4.10. Recognition of Dave Ford for his service to the community as a member of the Bertrand Board of Education.
5. Upcoming Learning Events
 - 5.1. Legislative Issues Conference - January 26-27 in Lincoln
6. Next Meeting, January 13, 2025 @ 7:00
7. Adjourn

Board of Education Regular Meeting
Monday, November 11, 2024 7:00 PM Central

Bertrand Community School Media Center
503 School Street
Bertrand, NE 68927

Ross Boggs: Present
Chris Davison: Present
Dave Ford: Present
Christy Pelton: Present
Brent Samuelson: Present
Jonathan Sand: Present

Present: 6.

Also present: Nicole LeClaire, Steve Bristol, Craig Newcomb, and Steph Edgren

1. Call to Order/Opening the Meeting

1.1. Public Meeting Announcement

1.2. Open Meetings Act posted on South wall of Media Center

1.3. Board Member Attendance Roll Call/Sign Acknowledgment of Receipt Notice

1.4. Pledge of Allegiance

1.5. Consent Agenda

Motion to approve consent agenda, passed with a motion by Ross Boggs and a second by Jonathan Sand.

Ross Boggs: Yea, Chris Davison: Yea, Dave Ford: Yea, Christy Pelton: Yea, Brent Samuelson: Yea, Jonathan Sand: Yea

Yea: 6, Nay: 0

1.5.1. Consider Minutes of Previous Meeting(s) and Their Approval (appendix A)

1.5.2. Consider Current Bills and Their Approval (appendix B)

1.5.3. Consider Financial Statements/Treasurer's Report (appendix C)

1.6. Community Input - None

2. Administrator Reports

2.1. Athletic Director, Craig Newcomb reported on winter sports participation numbers, and this month's activities.

2.2. Principal, Steve Bristol, reported on calendar activities, FFA National Convention, the Scholastic Book Fair, the mower, and the current route van.

2.3. Superintendent, Nicole LeClaire, reported on the Halloween cook out, Breakfast, Books, & Besties, the Veteran's Day program, teaching and learning updates, community engagements, district goals & continuous improvement, professional development, and upcoming events.

3. Discussion/Information Items

3.1. JAG Nebraska Presentation (Zoom)

3.2. Lead Paraprofessional Position

3.3. Technology Status Report

3.4. Superintendent Contract Renewal Notice

3.5. Annual Audit

3.6. Health Insurance Premium Increase

4. Action Item(s)

4.1. Activity Bus Driver Pay

Motion to adjust activity bus driver pay to \$17.50 per hour or \$56.00 flat rate-whichever is higher, passed with a motion by Jonathan Sand and a second by Chris Davison.

Dave Ford: Abstain (With Conflict), Ross Boggs: Yea, Chris Davison: Yea, Christy Pelton: Yea, Brent Samuelson: Yea, Jonathan Sand: Yea

Yea: 5, Nay: 0, Abstain (With Conflict): 1

4.2. Policy 6037 - Review of Library Materials Motion Tabled

4.3. Resignation of Counselor, Haley Munter

Recommend accepting and approving the resignation of Haley Munter with an effective date of May 22, 2025, passed with a motion by Ross Boggs and a second by Christy Pelton.

Ross Boggs: Yea, Chris Davison: Yea, Dave Ford: Yea, Christy Pelton: Yea, Brent Samuelson: Yea, Jonathan Sand: Yea

Yea: 6, Nay: 0

4.4. Adoption of Mapping Data Policy 6043

Motion to adopt policy #6043, passed with a motion by Christy Pelton and a second by Jonathan Sand.

Ross Boggs: Yea, Chris Davison: Yea, Dave Ford: Yea, Christy Pelton: Yea, Brent Samuelson: Yea, Jonathan Sand: Yea

Yea: 6, Nay: 0

4.5. Surplus Equipment

Motion to move tractor and grass wagon and large reel sprinkler item to surplus for sale, passed with a motion by Ross Boggs and a second by Christy Pelton.

Ross Boggs: Yea, Chris Davison: Yea, Dave Ford: Yea, Christy Pelton: Yea, Brent Samuelson: Yea, Jonathan Sand: Yea

Yea: 6, Nay: 0

4.6. Rooftop Fan Motor Replacement

Motion to approve the replacement of a new fan motor on the rooftop unit (with use of crane), passed with a motion by Christy Pelton and a second by Dave Ford.

Ross Boggs: Yea, Chris Davison: Yea, Dave Ford: Yea, Christy Pelton: Yea, Brent Samuelson: Yea, Jonathan Sand: Yea

Yea: 6, Nay: 0

4.7. Repair and Rebuild Boiler Room Pump

Motion to approve the repair and rebuild of the motor and pump assembly in the Boiler Room, passed with a motion by Ross Boggs and a second by Jonathan Sand.

Ross Boggs: Yea, Chris Davison: Yea, Dave Ford: Yea, Christy Pelton: Yea, Brent Samuelson: Yea, Jonathan Sand: Yea

Yea: 6, Nay: 0

5. Board Committee Reports

5.1. Negotiations

5.2. Americanism

5.3. Facility

5.4. Transportation

6. Upcoming Learning Events

6.1. State Conference - November 20-22

6.2. NASB New Board Member Meeting - December 3

6.3. Board Retreat - Goal Setting - December 9

7. Next Meeting - December 9th 7:00

8. Adjourn

Motion to adjourn the November 12th regular Board of Education meeting at 8:04 pm and set the next regular Board of Education meeting on December 9th at 7:00 pm, passed with a motion by Jonathan Sand and a second by Chris Davison.

Ross Boggs: Yea, Chris Davison: Yea, Dave Ford: Yea, Christy Pelton: Yea, Brent Samuelson: Yea, Jonathan Sand: Yea

Yea: 6, Nay: 0

Check #	Vendor Name	Amount	Vendor Description
44200	3 E ELECTRICAL ENGINEERING & E	114.80	BUILDING MAINTENANCE
44201	ACE HARDWARE	170.86	BUILDING/GROUNDS
44202	AMAZON CAPITAL SERVICES	659.47	AMAZON SUPPLY PURCHASES
44203	AUTO SHACK, INC.	1,492.36	VEHICLE REPAIRS
44204	BLACK HILLS ENERGY	994.22	NATURAL GAS
44205	CHS AGRI SERVICE CTR.	527.44	MONTHLY SERVICE
44206	CROSS COUNTRY MARKET	247.99	SUPPLIES
44207	EAKES OFFICE SOLUTIONS	202.95	COPIES/SUPPLIES/FURNITURE
44208	ESU #11	28,185.50	MONTHLY/QUARTERLY SERVICES
44209	EVANS REPAIR LLC	30.74	REPAIRS & SUPPLIES
	FIRST STATE BANK	35.00	ACH FEE
44210	FRONTIER COMMUNICATIONS	216.69	TELEPHONE
44211	GENERAL FUND CLEARING	457.63	REIMBURSEMENT
44212	GREEN LANDSCAPES INC.	725.00	GROUNDS
44213	HEARTLAND REFRIGERATION INC.	747.25	EQUIPMENT REPAIR
44214	HOLDREGE DAILY CITIZEN	88.36	LEGAL NOTICES
44215	HOMETOWN LEASING	1,718.81	COPIER PAYMENT
44216	HUEFTLE, SHANNON	113.90	SPED MILEAGE TO PARENTS
44217	INSPIRE REHABILITATION, LLC	918.39	SPED PT
44218	LECLAIRE, NICOLE	70.18	TELEPHONE REIMB.
44219	LEXINGTON REGIONAL HEALTH CENTI	1,927.28	COUNSELING
44220	MATHESON TRI-GAS INC.	105.40	SHOP/FFA SUPPLIES
44221	MENARDS	425.84	BLDG MAINT & SUPPLIES
44222	MID AMERICAN RESEARCH CHEMICAL	1,756.79	CLEANING & MAINTENANCE
44223	NCS PEARSON INC.,	74.00	PSYCH/SPED/SPEECH MATERIALS
44224	PHELPS COUNTY CLERK	139.46	HEARING EXP
44225	PLATINUM AWARDS & GIFTS	293.85	AWARDS
44226	PRO BUILDING SUPPLY INC.	166.30	INSTRUCTION EXP.
	QUADIENT INC.	83.30	POSTAGE MACHINE RENTAL
44227	SOUTHERN POWER DISTRICT	3,448.00	ELECTRICITY
44228	STATE OF NEBRASKA	505.30	NETWORK SERVICE
44229	TIME MANAGEMENT SYSTEMS	250.29	TIME CARD SYSTEM
44230	TRANE	1,174.60	MAINTENANCE
44231	US BANK	3,428.43	CREDIT CARD CHARGES
44232	VERIZON WIRELESS	121.44	CELL PHONE
44233	VILLAGE OF BERTRAND	787.14	WATER/SEWER/TRASH/
44234	WINDSTREAM	74.43	DISTANCE LEARNING
44235	YANDA'S MUSIC	121.25	INSTRUMENT REPAIR/SUPPLIES
44236	ZANER-BLOSER	633.66	TEACHING SUPPLIES

December 2024 Bills	\$53,234.30
December 2024 Payroll	\$325,847.79
December 2024 Totals	<u>\$379,082.09</u>

GENERAL FUND CLEARING

November 30, 2024

GFC

\$	DATE	CK#	TO	ACCT #	DESCRIPTION
30.08	10/02/24	4302	Steve Bristol	12410580001000	RPAC Meal
25.00	10/02/24	4303	Holdrege Public Schools	11100810002000	Elem Quiz Bowl
25.00	10/02/24	4304	Holdrege Public Schools	11100810001000	HS Quiz Bowl
21.00	10/08/24	4305	Southwest School	11100580001000	RPAC Meal
155.68	10/08/24	4306	US Postmaster	12510531000000	Postage, certified mail
150.54	10/29/24	4307	US Postmaster	12510531000000	Newsletter
50.33	10/30/24	4308	Abigail Meinke	11100610000000	Elem Supplies

\$457.63

BERTRAND COMMUNITY SCHOOL FINANCIAL REPORT AS OF NOVEMBER 30, 2024

	RECEIPTS	DISBURSEMENT	BALANCE
GENERAL FUND			
(Checking & Money Market)			
Balance OCTOBER 31, 2024			\$3,012,501.94
Receipts	\$81,768.49		
Disbursements			
Bills & Payroll		\$378,818.24	
Balance NOVEMBER 30, 2024			<u>\$2,715,452.19</u>
ACTIVITY FUND			
Balance OCTOBER 31, 2024			\$142,951.53
Receipts	\$5,659.30		
Disbursements		\$11,320.17	
Balance NOVEMBER 30, 2024			<u>\$137,290.66</u>
ATHLETIC FUND			
Balance OCTOBER 31, 2024			\$70,424.65
Receipts	\$0.00		
Disbursements		\$2,605.48	
Oct Disbursement posted late		\$753.28	
Balance NOVEMBER 30, 2024			<u>\$67,065.89</u>
DEPRECIATION FUND			
(Bus Replacement)			
Balance OCTOBER 31, 2024			\$610,835.59
Interest	\$697.18		
Disbursements			
RT Athco-BB Winch		\$6,750.00	
Balance NOVEMBER 30, 2024			<u>\$604,782.77</u>
BUILDING FUND (Regular)			
Balance OCTOBER 31, 2024			<u>\$1,456,700.43</u>
Receipts			
Gosper Co.	\$2,647.77		
Phelps Co.	\$4,600.16		
Interest	\$599.86		
Disbursements			
None			
Balance NOVEMBER 30, 2024			<u>\$1,464,548.22</u>
BOND FUND			
Receipts	\$2,032.03		<u>\$357,663.82</u>
Disbursements			
BOKF payment		\$147,142.50	
Balance NOVEMBER 30, 2024			<u>\$212,553.35</u>
QCPF-2			
Receipts	\$3,294.52		<u>\$373,263.20</u>
Disbursements			
BOKF Payment		\$281,880.00	
Balance NOVEMBER 30, 2024			<u>\$94,677.72</u>
HISTORICAL INFORMATION			
	<u>2021</u>	<u>2022</u>	<u>2023</u>
General	\$1,246,096	\$1,427,932	1,982,585
Depreciation/Bus Replacement	\$333,132	\$462,509	546,493
Building	\$90,881	\$612,858	1,027,923
Bond	\$168,996	\$180,079	205,973
QCPF #2	\$109,841	\$130,813	108,255

Cash Receipt Listing by Received From

Receipt Number	Received From	Receipt Date	Cash Receipt Description	Chart of Account Number	Detail Description	Amount
1873		11/06/2024	Preschool Tuition	01 1370	Bewer	100.00
1873		11/06/2024	Hot Lunch Salary Reimb.	01 101	Salary Reimb.	16,202.25
1873		11/06/2024	Ins. Reimb.	01 453	Ins. Reimb.-Boggs	1.66
1113-01		11/13/2024	Interest on Acct	01 1510	Interest	103.49
1874		11/18/2024	County Taxes	01 1125	Motor Vehicle	7,023.45
1874		11/18/2024	County Taxes	01 1100	Taxes	29,153.91
1874		11/18/2024	County Taxes	01 2110	Fines	364.21
1874		11/18/2024	County Taxes	01 3180	PRMV	712.99
1125-01		11/25/2024	EFT ESU 11 - HAL	01 3535	HAL	3,145.00
1129-01		11/29/2024	Interest on Acct	01 1510	Interest on Acct	3,056.59
Total:						59,863.55
1106-01	GOSPTREAS GOSPER CO TREASURER	11/06/2024	County Taxes	01 1100	Taxes	17,191.02
1106-01	GOSPTREAS GOSPER CO TREASURER	11/06/2024	County Taxes	01 1125	Motor Vehicle	4,147.73
1106-01	GOSPTREAS GOSPER CO TREASURER	11/06/2024	County Taxes	01 2110	Fines	566.19
GOSPTREAS GOSPER CO TREASURER Total:						21,904.94

Summary Totals

Account Type	Cash Accounts	Receivable Accounts
Subtotal Revenue	65,564.58	81,768.49
Subtotal Expense		81,768.49
Subtotal General Ledger	16,203.91	
Account Total	81,768.49	
Total:		81,768.49

Fund: 04 ATHLETICS

Chart of Account Number	Chart of Account Description	Beginning Balance	Expenses	Revenues	Balance Change	Balance
04 704	FUND BALANCE	33,290.01	0.00	0.00	0.00	33,290.01
04 704 9101	ATH GATE FUND BALANCE	8,773.00	0.00	0.00	0.00	8,773.00
04 704 9102	ATH MISC. FUND BALANCE	(8,094.81)	1,914.00	0.00	0.00	(10,008.81)
04 704 9103	ATH OFFICIALS FUND BALANCE	(7,620.00)	150.00	0.00	0.00	(7,770.00)
04 704 9104	ATH MEET FUND BALANCE	(195.00)	185.00	0.00	0.00	(380.00)
04 704 9105	ATH EQUIPMENT FUND BALANCE	(1,967.56)	0.00	0.00	0.00	(1,967.56)
04 704 9120	ATH VOLLEYBALL FUND BALANCE	2,820.04	0.00	0.00	0.00	2,820.04
04 704 9121	ATH FOOTBALL FUND BALANCE	6,445.89	0.00	0.00	0.00	6,445.89
04 704 9122	ATH BOY BB FUND BALANCE	547.31	0.00	0.00	0.00	547.31
04 704 9123	ATH GIRLS BB FUND BALANCE	3,808.55	0.00	0.00	0.00	3,808.55
04 704 9124	ATH CC FUND BALANCE	1,221.24	356.48	0.00	0.00	864.76
04 704 9125	ATH CHEERLEADERS FUND BALANCE	5,125.71	0.00	0.00	0.00	5,125.71
04 704 9126	ATH TRACK FUND BALANCE	15,140.00	0.00	0.00	0.00	15,140.00
04 704 9140	ATH VIKING STORE FUND BALANCE	3,746.62	0.00	0.00	0.00	3,746.62
04 704 9141	ATH DONATED FUNDS BALANCE	7,016.96	0.00	0.00	0.00	7,016.96
04 704 9150	ATH. VIKING BOOSTER CLUB FUND BALANCE	(386.59)	0.00	0.00	0.00	(386.59)
	Fund Total: 04	69,671.37	2,605.48	0.00	0.00	67,065.89

Activity Fund Balance Report - Summary - Exclude Encumbrances
 11/2024 - 11/2024

Chart of Account Number	Chart of Account Description	Beginning Balance	Expenses	Revenues	Balance Change	Balance
05 704 8101	FUND BALANCE/GENERAL	6,297.97	0.00	0.00	0.00	6,297.97
05 704 8102	FUND BALANCE/LIBRARY	946.84	2,226.38	2,226.38	0.00	946.84
05 704 8103	FUND BALANCE/POP MACHINE	(202.50)	0.00	0.00	0.00	(202.50)
05 704 8104	FUND BALANCE/AG EDUCATION	3,560.00	0.00	0.00	0.00	3,560.00
05 704 8105	FUND BALANCE/SHOP - WOODS	5,077.51	1,651.99	340.00	0.00	3,765.52
05 704 8107	FUND BALANCE/CLASS OF 2021	1,458.55	0.00	0.00	0.00	1,458.55
05 704 8108	FUND BALANCE/CLASS OF 2023	47.60	0.00	0.00	0.00	47.60
05 704 8109	FUND BALANCE/CLASS OF 2024	1,334.00	0.00	0.00	0.00	1,334.00
05 704 8110	FUND BALANCE/CLASS OF 2025	1,038.43	0.00	0.00	0.00	1,038.43
05 704 8111	FUND BALANCE/CLASS OF 2026	3,644.35	0.00	0.00	0.00	3,644.35
05 704 8112	FUND BALANCE/CLASS OF 2027	3,245.47	0.00	0.00	0.00	3,245.47
05 704 8113	FUND BALANCE/CLASS OF 2032	340.00	0.00	0.00	0.00	340.00
05 704 8114	FUND BALANCE/B CLUB	11,762.03	0.00	0.00	0.00	11,762.03
05 704 8116	FUND BALANCE/INHS	7,666.65	62.30	0.00	0.00	7,594.35
05 704 8117	FUND BALANCE/STUDENT COUNCIL	1,772.44	405.99	690.35	0.00	2,056.80
05 704 8120	FUND BALANCE/BAND	2,147.16	0.00	0.00	0.00	2,147.16
05 704 8121	FUND BALANCE/CONCESSIONS	2,360.15	2,392.43	698.81	0.00	666.53
05 704 8122	FUND BALANCE/BCSVSO	1,883.85	0.00	0.00	0.00	1,883.85
05 704 8126	FUND BALANCE/PLAY	1,252.97	2,433.72	0.00	0.00	(1,180.75)
05 704 8130	FUND BALANCE/READING ENRICH	4,916.26	42.00	0.00	0.00	4,874.26
05 704 8135	FUND BALANCE/SPEECH	110.41	0.00	0.00	0.00	110.41
05 704 8136	FUND BALANCE/INST. RENTAL	75.00	0.00	0.00	0.00	75.00
05 704 8137	FUND BALANCE-STUDENT FEES	180.00	0.00	0.00	0.00	180.00
05 704 8140	FUND BALANCE YEARBOOK 2024-2025	4,088.60	0.00	0.00	0.00	4,088.60
05 704 8144	FUND BALANCE-YEARBOOK 2022-2023	(160.07)	0.00	0.00	0.00	(160.07)
05 704 8145	FUND BALANCE YEARBOOK 2023-2024	719.63	0.00	0.00	0.00	719.63
05 704 8146	FUND BALANCE YEARBOOK 24-25	0.00	2,105.36	1,148.76	0.00	(956.60)
05 704 8148	FUND BALANCE/ELEM GRANT	1,310.06	0.00	0.00	0.00	1,310.06
05 704 8149	FUND BALANCE - JEANS FUND	3,641.78	0.00	0.00	0.00	3,641.78
05 704 8150	FUND BALANCE-GREENHOUSE DONATIONS	139.29	0.00	0.00	0.00	139.29
05 704 8151	FUND BALANCE BEEF BOOSTERS FTF	(284.02)	0.00	0.00	0.00	(284.02)
05 704 8152	FUND BALANCE - ART PROJECTS	1,045.58	0.00	0.00	0.00	1,045.58
05 704 8154	FUND BALANCE - DIABETES SUPPLIES	1,268.18	0.00	0.00	0.00	1,268.18
05 704 8155	FUND BALANCE-IPAD INSURANCE	64,169.83	0.00	555.00	0.00	64,724.83
05 704 8175	FUND BALANCE/CONCESSIONS HOLDING	6,117.53	0.00	0.00	0.00	6,117.53
	Fund Total:	142,951.53	11,320.17	5,659.30	0.00	137,290.66

**Bertrand Community School
Hot Lunch November
2024-2025**

Cash Balance 10/31/2024 **\$57,695.03**

Receipts

Student Lunches	\$11,494.95
General Fund	\$0.00
Noon Duty	\$0.00
State Reimb.	\$13,017.52
Adult	
Roll	\$205.00
Preschool	\$0.00
Rebate	
Reimbursement	\$0.00

Total Receipts **\$24,717.47**

Total Available **\$82,412.50**

Expenditures

Food	\$16,934.13
Salary	\$11,401.92
SS	\$512.69
Medicare	\$119.91
Retirement	\$1,113.82
Insurance	\$3,053.91
Equipment/Improvements/Supplies	\$480.00
Other	\$0.00

Total Expenditures **\$33,616.38**

Cash Balance 11/30/2024 **\$48,796.12**

Placing, Awards, Recognition for the One Act Play

RPAC - East 1st Place

Livia Philips, Addie Andersen, Ashlynn Edgren, Isaac Hernandez, Kevin Chavez, Bradon Whetstine, Ryker Schroeder, Aspyr Chapin, & Marie Ford — Outstanding Tech Crew

District - 1st Place

Livia Philips, Addie Andersen, Ashlynn Edgren, Isaac Hernandez, Kevin Chavez, Ryker Schroeder, Jyden Wilkens & Marie Ford — Outstanding Tech Crew

Football & Volleyball - All District / Conference - Fall 2024

Football

(All District)

Marshall Steinbrink - 1st Team DL
Kayden Hatfield - HM
Thunder Nelson - HM

Volleyball

(All Conference)

Brookly Evans - RPAC East 2nd Team
Gracie Hock - RPAC East 2nd Team
Addison Anderson - RPAC East HM

Winter sports participation (final) numbers

Boys Basketball: 15

Girls Basketball: 10

Boys Wrestling: 7

Girls Wrestling: 0

This month's activities

WED DEC. 11 — PP: State at Norfolk - Perform at 6:00

THU DEC. 12 — JHGBB @ Arapahoe

FRI DEC. 13 — WR @ So. Valley Invite - 10:00
— BB vs Pleasanton: JV - 4:00; GV - 5:30; BV - 7:00

SAT DEC. 14 — BB vs Loomis: JV - 1:30; GV - 3:00; BV - 4:30

TUE DEC. 17 — VBB vs. Hi-Line: JV - 4:30; GV - 6:00; BV - 7:30

FRI DEC 20 — WR @ Alma Quad - 4:00
— BB @ Elm Creek: JV - 4:30; GV - 6:00; BV - 7:30

SAT DEC 21 — WR @ Cambridge Inv-10:00
— BB @ Blue Hill: JV - 2:00; GV - 3:30; BV - 5:00

DEC 22—26: — NSAA Moratorium: Gym/Weight Room/School Closed to Students

MON DEC. 30 — BB @ Elm Creek Tournament: Girls - 11:00; Boys - 12:45 (both teams vs. Gibbon)

TUE DEC. 31 — BB @ Elm Creek Tournament: Times TBD. Girls - 11:00 or 2:30; Boys 12:45 or 4:15

FRI JAN. 3 — BB vs Wauneta-Palisade: JV - 3:30; GV - 5:00; BV - 6:30

SAT JAN. 4 — WR @ Pleasanton Inv. - 9:00

TUE JAN 7 — BB @ Wilcox-Hildreth: JV - 4:30; GV - 6:00; BV - 7:30

THU JAN 9 — BB vs. Southern Valley: JV - 4:30; GV - 6:00; BV - 7:30

FRI JAN. 10 — WR: @ Burwell Invite – 11:30

SAT JAN. 11 — BB @ South Loup: JV - 4:00; GV - 5:30; BV - 7:00

MON JAN. 13 — JHBB @ Loomis (G & B) - 2:00
— F/S BB @ Cambridge Tournament: Girls - 4:00 & 6:30; Boys - 5:15 & 7:45

December 2024 Board Report

Staff-Inservice - We are continuing to work on the Continuous School Improvement Plan as a staff we met on December 5th to brainstorm solutions for our three identified needs at school. The three areas are Behavior and Accountability both students and staff, student accountability, detentions.and restrooms were tied for third.

.State Patrol Presentation - Trooper Flick was able to come in again and present to the 7-12 students about Online Safety on Wednesday, December 11 at 1:10 p.m. afternoon.

Music Programs - Wanted to remind everyone of the High School Christmas Program 12/10/24 at 7:00 p.m.

December 18th, Big Iron sale for the tractor and reel sprayer

Numbers for the entrance and exit doors are being ordered.

JH and HS Finals - On Dec 18th and 19th the JH and HS will complete their Semester Final Tests. We run a modified daily schedule but still have 3:45 pm dismissals. On Dec 21st we will have a 12 pm dismissal.



SUPERINTENDENT REPORT

December 9, 2024

👏 Celebrations

One Act

Congratulations to our STATE BOUND One Act students! We are so very proud of these kids and their directors, Jen Kaps & Scott Schwarz. One Act will perform at State in Norfolk on Wednesday, December 11th at 6:00.



PreK - 6th Christmas Concert

Thank you to Robin Ford for all of her work organizing the annual Christmas concerts. Last Monday, our PreK-6th graders performed and did fantastic! In true fashion, the Grinch showed up in an attempt to cause mayhem, but Santa was on the beat and chased him out before he got a chance to cause too much commotion. We had a record number of guests in attendance and a good time was had by all! The 7-12th grade students will perform tomorrow night at 7:00.

Winter Wonderland

Bertrand has decked the halls with balls of holly AND jolly! Thank you so much to Martha Hock and the cheerleaders for coming up to school during the Thanksgiving break to decorate and make things so festive for everyone's last 3 weeks before Christmas. We appreciate the spreading of good cheer and the school spirit!



American Education Week Celebrations

The BEA treated the staff to goodies and events for American Education Week and ended the festivities with the fan-favorite Staff vs. Seniors annual volleyball game. The seniors got lucky this year and squeaked out the win in the 3rd and final set. Teachers will shamefully attend "training camp" this summer and get in shape before next year's battle. Congrats to the

whippersnappers!

Teaching & Learning Updates

Elementary



Kindergarten

The kindergarten class had a fun day in the Elementary Computer Lab working on keyboarding, letters, shapes, and spelling words. Students are always learning something in Miss Urbom's class whether it's working on academic skills or how to be a kind, good friend.



2nd Grade

The 2nd graders just completed their mini lesson, "Penguin Race Series" where they had to answer the question "How could a kid beat a penguin in a race?" The activity finished with their own rendition of a penguin race contraption to illustrate the scientific concept of density. First year teacher, Miss Meinke smiles as big as the kids in her class!



5th Grade

The 5th graders just completed a science unit where they had to explain why/how animals camouflage themselves to avoid predators. I was invited to be the "Butterfly Hunter" and was given 5 minutes to spot as many camouflaged butterflies as possible. First round, I only found 9 of the 18 and had to get hints where the other ones were because they did such a great job "hiding" their butterflies around the room. This was a super fun activity

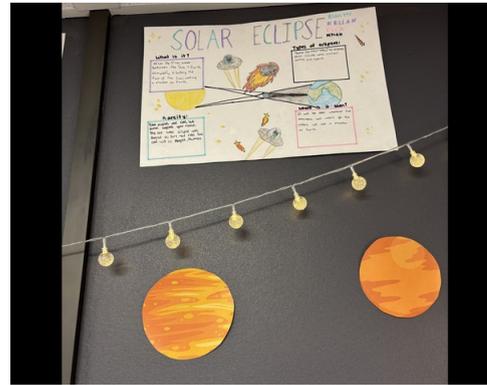
and Mr. Bradney's class is always energetic and engaged!

Junior High



MS Girls Basketball

Our Middle School Girls Basketball team is off to a great start to the season. The 7th grade girls have been practicing hard, learning a lot of new skills, and have made a positive contribution to the MS team. Our 8th grade team members, the "veterans" of the team have been great mentors!



8th Grade

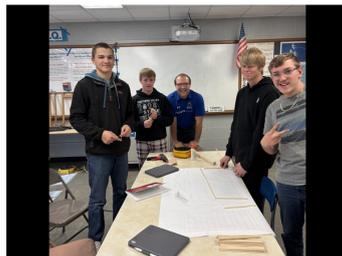
The 8th graders are working on their "Space Unit" in Science and learning about solar eclipses. Students had to complete an illustration and description of what happens during a solar eclipse and they did a great job!

High School



US History

Mrs. Birkel's 11th grade Social Studies class is doing a Happy News Campaign. "Because much of the news we hear in the world is negative, I challenged my students to find happy news articles. They have summarized these happy news events and are making brief announcements at the start of 7th period through the end of the semester. This happy news



Skilled Technical Sciences

Our Construction I class is working on designing and building a model home to scale. Students were given plans and materials to build the model to the specs and have 3 weeks to complete the project.



9th Grade English

Mr. Chesterman's Freshmen English class is diligently working on their persuasive speeches. Students have to research a location outside of the United States and present a 4-minute speech convincing the class to travel there.

brief was about a coffee shop in Massachusetts that gives patrons a free cup of coffee if they come in and dance for 5 seconds!

👑 Staff Shout-Outs 👑



Our Amazing Guidance Counselor *Haley Munter*

Haley is a true gift to our students, staff, & community. Scott Schwarz said it best in the Staff Weekly Update:

"I love working with Haley Munter. This girl has such a gentle spirit and is so genuine and sincere. Haley is so considerate and kind to others.

Haley has been asked to take on so many different roles over the years and never complains.

Haley, thank you for your commitment to our school and our students. You are a quiet rockstar!!"

We appreciate everything you do for all of us, Haley. I know I speak for the entire community when I say you are going to be sorely missed next year and although we are excited for your family's new adventure, we are relishing every minute we have left with you!



Our Awesome Chefs *Nekol Lavene, Bretta Lund, Chris Remmenga*

"Nekol, Bretta, and Chris are always so positive during lunchtime. They are so patient with my kindergarteners and always have smiles on their faces! Bertrand is SO lucky to have these positive role models in all of the students' lives!"

- Megan Urbom

Words cannot describe how grateful we are to these ladies. They serve up every meal with a smile and every dish is made with love. For the first time in my life (both as a student and a professional), I have not heard one negative remark about school lunches! Who else can say that??!!



Our "Human Glue Stick" *Robin Ford*

Without Robin's dedication and commitment to our students & the community, we would not have been able to maintain our music program and we are so very grateful to her for willingness to take on the role of Music Director for the past two years. She has done a wonderful job and we are so very grateful for all of her efforts and the time she has put in to keeping things afloat.



Community Engagements



Joint Fundraising Effort - Bleacher Project

Mr. Newcomb and I attended a meeting with members of the Chamber and the Village of Bertrand to discuss collaborating on a joint fundraising effort to purchase new bleachers for the school and the arena. We are excited to work together to raise funds for this much-needed project that will benefit the entire community.

The bleachers will be ADA approved and constructed as permanent structures at BCS Football/Track facility and Bertrand Arena. Renderings of the project along with a full fundraising campaign will be forthcoming soon!



District Goals & Continuous Improvement



Mission, Vision, & Strategic Plan

Our Professional Development Day on November 7th focused on identifying priority areas of improvement in an effort to align our resources and goals for the next three years of our CIP process. As we define and categorize key points, we will establish committees of community members, staff, and students to provide input and guide the focus of our efforts.



Professional Development

Professional Development Schedule

- September 5 - ESU
- November 7 - All Staff District Goal Setting & MTSS
- December 5 - Continuous Improvement Goals
- January 6 - Strategic Planning & Focus
- February 13 - Vertical Standards Alignment
- March 6 - Curriculum Review/Work
- April 17 - Curriculum Review/Work
- May 1 - End of Year Lessons/Forward Planning





DG Fuels Community Conversation/Town Hall

December 17, 2024

5:00 - 6:00

Holdrege Ag Center

Learn more about the project directly from company founder, Mark Darcy, and the Nebraska team responsible for guiding its development.

The new Sustainable Aviation Fuel Plant planned for Phelps County promises to have an enormous beneficial impact on the local economy, boosting retail and agricultural sales, and creating hundreds of jobs.

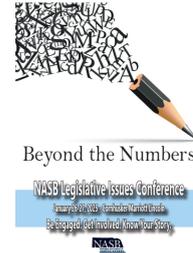


School Board Appreciation Month

January 26 - February 2

School Board Appreciation Week

We will recognize and celebrate the service of our dedicated Board Members at the January School Board Meeting.



Legislative Issues Conference

January 26-27, 2025

Lincoln

Weeks into each year's Legislative Session, key committee chairs, senators, the governor, and education leaders are invited to share their respective views throughout the morning. Get a firsthand look at all the bills introduced that will have an impact on public education in Nebraska during each year's legislative session. Close the conference as the majority of senators join us for lunch to network and discuss key items from that morning.



Bertrand Community School

A quality education that empowers students to realize their full potential.

Contact



TEACHER'S CONTRACT

THIS CONTRACT is made by and between the Board of Education of Bertrand Community School County School District No. 69-0054, referred to herein as the "Board" and "District" respectively, and Lindsay Lund, a legally qualified Music teacher, referred to herein as the "Teacher".

WITNESSETH: The Board agrees to employ Teacher above named in the schools of the District for the remainder of the 2024-2025 school year, which shall begin on or about January 6th, 2025, and conclude on or about May 22nd, 2025. Teacher accepts such employment at a salary based upon placement on step M.A.+9 of lane 16 of the salary schedule.

FIRST: Teacher's salary shall be 1/2 of the annual amount payable in 7 equal installments. The first installment shall be payable on the 15th day of February 2025, and the remaining installments shall be payable on the 15th day of each month thereafter.

SECOND: Teacher will abide by the District's and Administration's policies, rules, regulations and directives. Teacher's duties are subject to assignment by the Administration. Teacher agrees to devote full time during days of school to his/her position in all respects and to perform the assigned duties diligently and faithfully to the best of his/her professional ability.

THIRD: In addition to the teaching duties set forth herein, Teacher may be assigned such "extra duty" assignments which shall be for such compensation as may be agreed upon by the District and Teacher or by Teacher's duly authorized bargaining agent.

FOURTH: A majority of the Board members may cancel or amend this contract during its term for any of the following reasons: (a) cancellation, termination, revocation or suspension of Teacher's certificate by the State Board of Education; (b) a breach of any material provision of this contract; (c) any reason set forth in this contract; (d) incompetence; (e) neglect of duty; (f) unprofessional conduct; (g) insubordination; (h) immorality; (i) physical or mental incapacity; or (j) any conduct that interferes substantially with the teacher's continued performance of duties. Cancellation or amendment under this contract shall be governed by applicable provisions of Nebraska statute.

FIFTH: Upon termination of this contract for just cause, or upon Teacher's release from this contract, the compensation paid or to be paid hereunder shall be an amount that bears the same ratio to the yearly salary herein specified as the number of days of service to the date of such termination bears to the number of days of service in the contract year. Teacher shall refund any unearned fractional portion of an installment paid but not earned prior to termination of the contract.

SIXTH: There shall be no penalty for release or resignation by the Teacher from this contract, provided no resignation shall become effective until the close of the school year unless it is accepted by the Board, which shall fix the time that the resignation is to take effect.

SEVENTH: This contract shall conform to the regulations governing deductions from the above-stated compensation with reference to withholding tax, social security and Teacher's retirement. Other deductions may be withheld as agreed to by the parties to this contract.

EIGHTH: Teacher affirms that he/she is not under contract with another school board or board of education within this state covering a part or all of the same time of performance as is contemplated by this agreement. Teacher affirms that he/she holds or will hold a valid Nebraska Teaching Certificate at the beginning of the term of this contract. This contract is not valid until said certificate is registered in the office of the Superintendent of Schools, and Teacher shall not be compensated for any services performed prior to the date of the registration.

NINTH: The compensation set forth in this agreement shall be subject to such adjustments as the Board and Teacher or Teacher's duly authorized bargaining agent may agree upon from time to time.

TENTH: Teacher's failure to return a signed copy of the contract or renewal agreement to the Superintendent of Schools or Secretary of the Board of Education of the District on or before **December 10th, 2024**, shall constitute a rejection of this offer of employment.

ELEVENTH: Other Contract Terms:

Executed _____, 20__.

Teacher

Executed _____, 20__.

Board President

Attest:

Board Secretary

Lindsay Lund

Faculty Base Pay =	39,000		MA+9/16
	Index		Salary
Teacher Index =	1.84	\$	71,760.00
Extra Curricular Activities			
Music	0.1	\$	3,900.00
		\$	-
		\$	-
TOTAL INDEXED CONTRACT	1.94	\$	75,660.00
Gross Pay		\$	75,660.00

Please sign this and return to me if you agree with the information printed above.

Signed: _____ Date: _____

Teacher's salary shall be 1/2 of the annual amount payable in 7 equal installments.

EXTRA DUTY ASSIGNMENTS AND CORRESPONDING COMPENSATION 2024-2025



BERTRAND COMMUNITY SCHOOL

“A Quality Education for All Students”

503 School Street * Bertrand, Nebraska 68927 * Phone 308-472-3427 * FAX 308-472-3429
Web Page www.bertrandvikings.org

Nicole J. LeClaire
Superintendent

nicole.leclaire@bertrandvikings.org

Steve Bristol
Principal

steve.bristol@bertrandvikings.org

Haley Munter
Guidance Counselor

haley.munter@bertrandvikings.org

Craig Newcomb
Activities Director

craig.newcomb@bertrandvikings.org

Job Title: Transportation Director

Education Level and Certification: High school degree or GED. Must hold a Class A or B CDL. Practical experience in the transportation system preferred. Must maintain at all times during employment an unrestricted motor vehicle operator's license and a satisfactory driving record that meets requirements of Board policy. Wearing contact lenses or eyeglasses are acceptable restrictions but those must be worn consistently.

Supervisor: Superintendent

Performance Responsibilities and Job Tasks:

1. Ensure all buses and district vehicles are inspected, serviced, and repaired in accordance with local, state, and federal requirements.
2. Ensure all daily pre-trip and post trip inspections are completed before and after routes and kept on file.
3. Maintain safety standards and comply with all safety regulations.
4. Report student or driver discipline issues to school administrators.
5. Cooperate with school officials on all matters concerning transportation.
6. Drive bus routes as needed/as assigned.
7. No later than one month before school begins:
 - a. Ensure the student list of bus riders is current/up to date for the school year.
 - b. Set bus routes and assign drivers for the school year.
 - c. Organize the order of pick-up and approximate pick-up/drop-off time.
 - d. Contact parents if there is uncertainty about who will be riding.
 - e. Conduct necessary and mandatory bus driver training including the 2-hour Bus Driver Inservice/Transportation Meeting.
 - f. Verify/Finalize the bus rider list at the transportation meeting and communicate route information to all parents/guardians (front office will prepare, print, and mail notices).
8. Schedule subs when regular drivers are unavailable.
9. Ensure bus rider route lists and maps are easily accessible in each bus.
10. Ensure all drivers have completed required training, background checks, physicals, and drug testing (maintain clearinghouse records).
11. Ensure all district vehicles are adequately fueled prior to trips.
12. Ensure all district vehicles are kept clean and in good working order/repair.
13. Repair and maintain bus/district vehicle equipment in a preventive maintenance program.
14. Regularly check and record mileage on all district vehicles keeping track of needed vehicle service.
15. Record all maintenance and repairs in the transportation Google document.
16. Check fluid levels in buses and district vehicles weekly.

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Activities Director

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17. Regularly service or schedule service for buses and district vehicles.
18. Contract outside services to make repairs that are beyond the capabilities of our staff (Communicate with Superintendent prior to any unscheduled maintenance work done).
19. Maintain current records on all buses and district vehicles.
20. Remind and train all drivers to make sure no ~~Ensure~~ students are never left unsupervised on buses or vans.
21. Make recommendations for improvements to the Board transportation committee and Superintendent.
22. Advise the superintendent of road or other hazards (weather, equipment issues, etc.).
23. Keep up to date on state and federal changes to transportation requirements.

Transportation Director

Date

Superintendent

Date



JAGINE

JOBS for AMERICA'S GRADUATES NEBRASKA

Powered by  UNITED WAY
of the Midlands

MEMORANDUM OF UNDERSTANDING

This Agreement is made on this date (the Effective Date), between JAG Nebraska in affiliation with United Way of the Midlands, a 501(c)3 non-profit organization, and Bertrand Public Schools ("District").

Jobs for America's Graduates (JAG) is an evidence-based, data-driven, national organization that is dedicated to empowering students with the skills and support to achieve success in education, employment, and life. The JAG Advantage integrates project-based learning, employer engagement, and trauma-informed care through competency-based, for-credit, elective classes. The JAG model allows students to participate in hands-on, realistic learning experiences, mastering 37 to 87 competencies, with the support to help our young adults navigate high school graduation and post-graduation success.

Term of Agreement

The term of this Agreement shall be for school year 2025-2026, to include 12-months of follow-up services for students who received JAG Nebraska programming for this school year.

This Agreement may be amended, extended, or renewed upon mutual written agreement of the parties except as otherwise expressly authorized by a provision of this Agreement.

This Agreement shall terminate upon the occurrence of any or all the following:

1. Mutual, written agreement of the parties;
2. Upon thirty days written notice by JAG Nebraska to the District;
3. Should this Agreement be declared void or unenforceable by final order of a court of law;
4. In the event of violation of the terms of this Agreement by the District or failure to make sufficient progress to endanger program performance, JAG Nebraska may:
 - a. Suspend the Agreement after ten (10) days' notice to the District, pending corrective action by the District, or JAG Nebraska's decision to terminate; or
 - b. Terminate the Agreement in whole or in part at any time before the date of completion whenever it is determined that the District has failed to comply with the terms and conditions of this Agreement. JAG Nebraska shall promptly notify the District in writing of the determination and the reasons for the termination.

If this Agreement is terminated, in whole or in part, the District shall comply with all close-out and post-termination requirements of this Agreement.

District Financial Contributions

This Agreement shall be funded from multiple funding sources to include federal, state, philanthropic and corporate grants and funding contributions otherwise. The District shall contribute \$10,000 toward each JAG Nebraska program budget beginning the third school year of JAG Nebraska programming.



JAGINE

JOBS for AMERICA'S GRADUATES NEBRASKA

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of the Midlands

Program Funding Requests

All requests for financial or in-kind contributions where JAG Nebraska is the beneficiary, written notice must be provided to the JAG Nebraska Director in a timely manner. All letters of intent, requests for proposals, or grant writing for or on behalf of JAG Nebraska must be conducted by United Way of the Midlands.

Student Enrollment

Both parties mutually agree to work toward student enrollment requirements of JAG to include a minimum of 45 students and up to 55 students thereafter. Class cohorts are not to exceed 16 students per class period/block and may not be less than 8 students per class period/block.

Personnel: JAG Nebraska Career Specialist

JAG Nebraska agrees to employ one (1), full-time, year-round, mutually acceptable JAG Nebraska Career Specialist to fulfill JAG programming at the District, qualified and credentialed according to the Nebraska Department of Education's Career and Technical Education Certification requirements. JAG Nebraska and the District agree to include the applicable JAG national standards, *model component #4*.

The District agrees to conduct at least one (1) annual review of the JAG Nebraska Career Specialist's teaching and classroom management techniques per school year. The District agrees to notify the JAG Nebraska Program Manager of any personnel concerns in a timely manner.

JAG Nebraska agrees to conduct at least one (1) mid-year review and one (1) annual review of the JAG Nebraska Career Specialist's performance per school year. *See attached JAG Nebraska Career Specialist Job Description.*

The District and JAG Nebraska will meet at least once (1) annually to review the prior school year's performance and review the subsequent school year's goals and plans. At a minimum, meeting attendees must include the assigned JAG Nebraska Career Specialist, the JAG Nebraska Program Manager, and the school Principal. JAG Nebraska and the District agree to include the applicable JAG national standards, *model component #3*, into the agenda of this meeting.

Staff Training

JAG Nebraska agrees to provide JAG program training prior to the JAG Nebraska Career Specialist's integration into the District.

The District agrees to include and provide the JAG Nebraska Career Specialist with all state required, District, and school specific teacher training's and meetings, to include, but not limited to: new teacher orientations, mandatory reporting, safety protocols, student transportation and travel policies, student and parent communication policies and procedures, and other trainings or professional development opportunities provided to District faculty.

Equipment and Property

The District agrees to provide the assigned JAG Nebraska Career Specialist with one laptop computer, internet access, printer and copier access, classroom, designated office space, and a landline telephone. The District will include the JAG Nebraska Career Specialist on school communications and mailing lists.



JAGINE

JOBS for AMERICA'S GRADUATES NEBRASKA

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of the Midlands

Program Performance and Outcomes

JAG Nebraska and the District agree to meeting or exceeding JAG national standards and required performance outcomes associated with JAG National's *model component #2*, see attachment.

Advisory Committee

The District agrees to support the JAG Nebraska Career Specialist in implementing and facilitating one (1) meeting with the school's JAG Nebraska Advisory Committee per school semester. The Advisory Committee is responsible for identifying eligible students according to JAG standards and serving as support to the JAG Nebraska Career Specialist in approving final JAG rosters and fulfilling student data requirements of JAG, *model component #10*, and requests otherwise as required by program funding agreements or reports. JAG Nebraska and the District agree to include the applicable JAG national standards, *model component #5*, see attachment.

Career Association Chapter

The District agrees to support the JAG Nebraska Career Specialist in implementing and facilitating the JAG Nebraska Career Association Chapter at the District, fulfilling JAG National standards associated with JAG National's *model component #6*, see attachment.

Substitute Teacher Request and Fulfillment

The District agrees to provide substitute teacher coverage for the JAG Nebraska Career Specialist's personal time off, sick leave, and JAG statewide events, not to exceed the maximum sub day requests of ten (10) days per school year.

Post-Graduation Support and Follow-Up Services

JAG Nebraska agrees to fulfill the JAG National standard *model component #9*, delivering value-added support and advocacy to graduates and non-graduates throughout a minimum of 12-month follow-up service period.

Student Transportation and Travel

The District agrees to provide transportation for students for local and statewide JAG Nebraska activities, to include one (1) local field trip per month per school year and statewide transportation three (3) times per school year.

JAG Nebraska agrees to adhere to the District's field trip and student travel policies. JAG Nebraska agrees to provide transportation and travel accommodations for JAG National events.

Notices

All notices from either party must be provided in a timely manner to the JAG Nebraska Director, District Superintendent and assigned School Principal.

Governing Law

JAG Nebraska and the District agree to fulfill the requirements of provisional grant funding for the JAG program at the District. Both parties agree to comply with applicable law, and any reasonable procedures and requirements that the grantor may prescribe. This agreement shall be governed by, construed, and enforced in accordance with the laws of the State of Nebraska, Code of Federal Regulations (CFR), Federal Funding Accountability and Transparency Act (FFATA), or any other federal or state law or entity for use of applicable program funding.



JAGINE

JOBS for AMERICA'S GRADUATES NEBRASKA

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X

District Superintendent

X

District Principal

X

JAG Nebraska Representative

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School Board Executive Summary

Topic: Annual Financial Literacy Report

Date: December 9, 2025

Background: The purpose of this report is to provide an update on financial literacy education in Bertrand Community School. In May of 2021, The Financial Literacy Act was signed into Nebraska law and requires this update be provided to the Board annually. In addition to providing this annual report, the Financial Literacy Act has the following requirements:

- Starting with the 2023-24 school year, each school district must include appropriate financial literacy instruction in elementary and middle schools.
- Starting with the 2023-24 school year, high school students must complete a financial literacy course as a part of graduation requirements.
- The annual update must include progress in financial literacy courses.

Curriculum Overview

At the elementary level, personal finance concepts are primarily covered through the adoption of the 2019 Social Studies and Math standards. For example, kindergartners are taught to recognize that money is used to purchase goods and services and are able to explain the purpose of money. In 3rd grade, students evaluate choices and consequences for spending and saving. In 6th grade, students explain how the interaction between producers and consumers satisfies economic wants and needs.

At the middle school level, in addition to the economics strand of the Social Studies standards, additional financial literacy is also taught in the Middle School Business and Technology class. Seventh grade Business and Technology students learn about paychecks, banking accounts, balancing checkbooks, writing checks, credit cards, loans, basic business/product development, and lifestyle budgeting (housing, food, transportation, etc.). In the 8th grade class, students explore credit, budgeting, unit pricing, comparison shopping, and smart shopping.

At the high school level, 12th grade students are required to pass the Senior Seminar course, Life and Career Readiness. The course includes topics such as the consumer decision-making process, budgeting and financial records, savings and investment, checking accounts and banking services, property insurance, and various types of credit and credit reports.

Since the law was enacted, 100% of Bertrand graduates have earned Personal Finance course credit and the district is in compliance with the financial literacy education state requirements.

**BERTRAND COMMUNITY
SCHOOL DISTRICT NO. 54**
Bertrand, Nebraska

**FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT**
August 31, 2024

BERTRAND COMMUNITY SCHOOL DISTRICT NO. 54

Bertrand, Nebraska

August 31, 2024

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Bertrand Community School District No. 54
Bertrand, Nebraska

Opinions

We have audited the accompanying modified financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Bertrand Community School District No. 54, Bertrand, Nebraska, as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise the District's financial statements as listed in the Table of Contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Bertrand Community School District No. 54, Bertrand, Nebraska as of August 31, 2024, and the respective changes in modified cash basis financial position for the year then ended on the modified cash basis of accounting described in Note A.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the School District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - Basis of Accounting

We draw attention to Note A of the financial statements that 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.

Responsibility of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Bertrand Community School District No. 54's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Bertrand Community School District No. 54's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Bertrand Community School District No. 54 Bertrand, Nebraska's basic financial statements. The supplementary information on Exhibits E-F is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information on Exhibits E-F is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information on Exhibits E-F is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the financial statements. The other information comprises the budgetary comparison schedules, and cash disbursements for operational expenses – general fund, but does not include the basic financial statements and our auditor’s report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 4, 2024 on our consideration of the District’s internal control structure over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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 District’s internal control over financial reporting and compliance.

Porter & Company, P.C.

Porter & Company, PC
Sioux City, Iowa
November 4, 2024

BERTRAND COMMUNITY SCHOOL DISTRICT NO. 54
Bertrand, Nebraska
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
August 31, 2024

	<u>Governmental Funds</u>
<u>Assets</u>	
Cash in bank	\$ 5,584,673.93
Cash at county treasurer	<u>885,909.35</u>
Total Assets	<u><u>6,470,583.28</u></u>
<u>Net Position</u>	
Restricted for:	
Capital improvement projects	1,418,038.66
Debt service	706,092.42
Unrestricted	<u>4,346,452.20</u>
Total Net Position	<u><u>\$ 6,470,583.28</u></u>

See accompanying notes to the financial statements.

BERTRAND COMMUNITY SCHOOL DISTRICT NO. 54

Bertrand, Nebraska

BALANCE SHEET - MODIFIED CASH BASIS**GOVERNMENTAL FUNDS**

August 31, 2024

	Major Funds		
	General Fund	Special Building Fund	Other Governmental Funds
<u>Assets</u>			
Cash in bank	\$ 3,343,759.32	\$ 1,310,774.55	\$ 930,140.06
Cash at county treasurer	712,178.85	107,264.11	66,466.39
Total Assets	<u>4,055,938.17</u>	<u>1,418,038.66</u>	<u>996,606.45</u>
<u>Fund Balances</u>			
Restricted for:			
Capital projects		1,418,038.66	
Debt service			706,092.42
Assigned for:			
Capital purchases	609,313.20		
School nutrition program			72,485.17
Shared employee costs			9,909.35
Student activities			208,119.51
Unassigned	<u>3,446,624.97</u>		
Total Fund Balances	<u>\$ 4,055,938.17</u>	<u>\$ 1,418,038.66</u>	<u>\$ 996,606.45</u>

See accompanying notes to the financial statements

Exhibit C

Total
Governmental
Funds

\$ 5,584,673.93
885,909.35

6,470,583.28

1,418,038.66
706,092.42

609,313.20
72,485.17
9,909.35
208,119.51
3,446,624.97

\$ 6,470,583.28

BERTRAND COMMUNITY SCHOOL DISTRICT NO. 54

Bertrand, Nebraska

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
FUND BALANCES - MODIFIED CASH BASIS GOVERNMENTAL FUNDS**

For the Year Ended August 31, 2024

	Major Funds		
	General Fund	Special Building Fund	Other Governmental Funds
<u>Receipts</u>			
Taxes:			
Property	\$ 3,807,126.45	\$ 578,869.10	\$ 364,027.21
Public power district sales	13,534.56		
Motor vehicle	205,797.75		
Other	444,024.29	67,993.71	42,189.14
Interest income	24,430.73	9,404.90	10,547.48
Contributions and donations			8,715.00
Other local receipts	7,675.44	2,085.03	322,774.40
County receipts	19,405.18		
State aid	385,740.00		
Special education	470,881.00		
Other state receipts	53,336.40		885.40
Federal receipts	119,235.68		106,464.15
Non-revenue receipts	5,599.06		
Transfers	-		227,142.05
Total Receipts	<u>5,556,786.54</u>	<u>658,352.74</u>	<u>1,082,744.83</u>
<u>Disbursements</u>			
Regular instruction	2,125,969.42		92,287.31
Special education	635,136.94		
Support services - students:			
Guidance, health, other	101,844.80		
Special education school age	124,048.12		122,995.14
Special education 0-5	1,148.42		
Support services - instruction	135,161.39		
General administration	252,444.37		
Office of the principal	190,421.39		
Central services	152,138.69		
Operation and maint. of plant	450,137.10		
Student transportation - reg	161,741.97		
Student transportation - SPED	3,117.93		
State programs	3,311.00		
Federal programs	178,436.68		
Other student support			417,298.61
Capital projects	140,437.42	243,027.00	
Debt Service			429,058.75
Transfers	140,000.00		
Total Disbursements	<u>4,795,495.64</u>	<u>243,027.00</u>	<u>1,061,639.81</u>
Net Change in Fund Balance	761,290.90	415,325.74	21,105.02
Fund Balance, Beg. of Year	<u>3,294,647.27</u>	<u>1,002,712.92</u>	<u>975,501.43</u>
Fund Balance, End of Year	<u>\$ 4,055,938.17</u>	<u>\$ 1,418,038.66</u>	<u>\$ 996,606.45</u>

See accompanying notes to the financial statements

Exhibit D

<u>Reclassifications</u>	<u>Total Governmental Funds</u>
	\$ 4,750,022.76
	13,534.56
	205,797.75
	554,207.14
	44,383.11
	8,715.00
	332,534.87
	19,405.18
	385,740.00
	470,881.00
	54,221.80
	225,699.83
	5,599.06
<u>\$ (227,142.05)</u>	<u>-</u>
<u>(227,142.05)</u>	<u>7,070,742.06</u>
(46,143.66)	2,172,113.07
	635,136.94
(40,998.39)	101,844.80
	206,044.87
	1,148.42
	135,161.39
	252,444.37
	190,421.39
	152,138.69
	450,137.10
	161,741.97
	3,117.93
	3,311.00
	178,436.68
	417,298.61
	383,464.42
	429,058.75
<u>(140,000.00)</u>	<u>-</u>
<u>(227,142.05)</u>	<u>5,873,020.40</u>
-	1,197,721.66
-	5,272,861.62
<u>\$ -</u>	<u>\$ 6,470,583.28</u>

BERTRAND COMMUNITY SCHOOL DISTRICT NO. 54

Bertrand, Nebraska

NOTES TO THE FINANCIAL STATEMENTS

August 31, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Overview – The significant accounting principles and practices followed by Bertrand Community School District No. 54 (the “School District”), are presented below to assist the reader in evaluating the financial statements and the accompanying notes. The financial statements presented represent all funds maintained by school authorities’ incident to school building construction, and the operation, maintenance and management of school services, activities, projects and investments.

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the District’s accounting policies are described below.

Reporting Entity – The Bertrand Board of Education (“Board”) is the basic level of government, which has the financial accountability 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 the GASB pronouncement, since Board members are elected by the public and have decision making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations and primary accountability for fiscal matters. The District has considered whether any other organizations should be included in the reporting entity based upon the significance of the operational or financial relationship with the District and has concluded that no other organization should be included. Therefore, the financial statements present the District as the primary government.

Basis of Accounting – The District prepares its financial statements on the modified cash basis, which is in conformity with the accounting practices prescribed or permitted by the State of Nebraska Department of Education; consequently, these statements represent a summary of the cash activity of the various funds of the District and do not include certain transactions that would be included if the District prepared its financial statements in accordance with generally accepted accounting principles, as applicable to Governmental Units. Under the modified cash basis, county treasurer receipts are recognized when collected by the county, all other receipts are recognized when received by the District rather than when earned, and disbursements are recognized when paid rather than when incurred. Consequently, these financial statements are not intended to present financial position or results of operations in conformity with generally accepted accounting principles in the United States of America.

Government-Wide and Fund Financial Statements - The government-wide financial statements report information on all of the non-fiduciary activities of the primary government. For the most part, the effects of inter-fund transfers (those within an activity) have been removed from these statements. The District does not allocate indirect costs.

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 receipts are reported instead as general receipts.

BERTRAND COMMUNITY SCHOOL DISTRICT NO. 54

Bertrand, Nebraska

NOTES TO THE FINANCIAL STATEMENTS

August 31, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

The District's government-wide and fund financial statements utilize a "current financial resources" measurement focus. Only current financial assets are included on their Statement of Assets and Fund Balances. Their operating statements present sources and used of available spendable financial resources during a given period. These funds use fund balances as their measure of available spendable financial resources at the end of the period.

Governmental Fund Types

Major Governmental Funds

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

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

Depreciation Fund - The Depreciation Fund is used to accumulate funds for the eventual purchase of significant capital outlay by reserving such monies from 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. General Fund disbursements for the purpose of this fund are not allowable. 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 District.

Other Governmental Funds

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.

School Nutrition Fund – The School Nutrition Fund is used to accommodate all aspects of the school nutrition 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 District and general fund support of the nutrition program. All food purchases and other supplies are accounted for as disbursements of the school nutrition fund; accordingly, no inventories are maintained in this fund.

Bond Fund – The Bond Fund is used to record receipts and disbursements for bond principal and interest payments. Proceeds from bond issuances are deposited and recorded as a receipt in the Special Building Fund. The General Fund is used to make interest and bond retirement payments if the Bond Fund balance is not sufficient to meet these requirements

BERTRAND COMMUNITY SCHOOL DISTRICT NO. 54

Bertrand, Nebraska

NOTES TO THE FINANCIAL STATEMENTS

August 31, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Qualified Capital Purpose Undertaking Fund – The Qualified Capital Purpose Undertaking Fund is established for the removal of environmental hazards, the reduction or elimination of accessibility barriers in school district buildings, the repayment of qualified zone academy bonds issued for a qualified capital purpose, modifications for life safety code violations, indoor air quality projects and mold abatement and prevention projects. General Fund disbursements for the purpose of this fund are not allowable. The tax levy for this fund is limited to 52 cents per one hundred dollars of valuation and shall not exceed ten years for each environmental hazard abatement project, accessibility barrier elimination project or modifications for life safety code violations, indoor air quality or mold abatement and prevention projects. And shall not exceed fifteen years for each qualified capital purpose for which the qualified zone academy bond was issued.

Cooperative Fund – The Cooperative Fund may be used by the school district acting as the fiscal agent for any cooperative activity between two or more school districts. All school districts, including the school district acting as the fiscal agent, shall show the payment for services to a cooperative in their General Fund.

Cash and Cash Equivalents – The District considers checking accounts, savings accounts, money market accounts and certificates of deposit as cash or cash equivalents.

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

Equity Classifications

Government-Wide Financial Statements - Equity is classified as net position and is displayed as two components:

Restricted net position – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantor, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted net position – All other net position that does not meet the definition of restricted.

Governmental Fund Financial Statements - Equity is classified as fund balance and is displayed as the following components:

Non-Spendable Fund Balance – Amounts that cannot be spent because they are either (1) not in spendable form; or (2) legally or contractually required to be maintained intact. The District does not have any non-spendable fund balances.

Restricted Fund Balance – Amounts restricted to specific purposes when constraints placed on the use of the resources are either (1) externally imposed by creditors, grantors, or state or federal laws; or (2) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance – Amounts to be used for specific purposes pursuant to constraints imposed by formal action of the Board of Education (the district's highest level of decision-making authority). The District does not currently have any committed fund balances.

BERTRAND COMMUNITY SCHOOL DISTRICT NO. 54

Bertrand, Nebraska

NOTES TO THE FINANCIAL STATEMENTS

August 31, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Assigned Fund Balance – Amounts the Board of Education intends to use for specific purposes but do not meet the criteria to be classified as restricted or committed.

Unassigned Fund Balance –Residual classification for the District's general fund and includes all spendable amounts not contained in other classifications. Amounts also included are deficit funds, if any, from other non-general funds.

When a disbursement in governmental funds can be paid using either restricted or unrestricted resources, the District's policy is generally to first apply the disbursement toward restricted fund balance and then to less-restrictive classifications – committed, assigned and then unassigned.

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

Property Taxes – Property taxes are levied on October 15 each year and may be paid in two equal installments. These taxes are due December 31. The first and second half of the taxes becomes delinquent on the following May and September 1, respectively. Real estate taxes become a lien against the property on the levy date.

The District recognizes collections received by the County Treasurer's office on their behalf as revenue.

NOTE B – CASH AND INVESTMENTS

Nebraska Statutes provide that the School District may, and with the consent of the Board of Education of the School District, invest the resources of the School District in securities, including repurchase agreements, the nature of which individuals of prudence, discretion, and intelligence acquire or retain in dealing with the property of another.

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's policy is to require depositories to provide pledged securities to cover deposits in excess of FDIC limits.

At August 31, 2024, the District's carrying amount of deposits was \$5,584,673.93. The bank balances for all funds totaled \$5,670,351.17. For purposes of classifying categories of custodial risk, as of August 31, 2024, all of the District's deposits were either entirely insured or collateralized with securities held by the financial institution but not in the District's name.

Interest Rate Risk – Deposits. Interest rate risk is the risk that the value of deposits and investments will decrease as a result of a rise in interest rates.

Credit Risk – Deposits. Credit risk is the risk that a bank or other counterparty to an investment will not fulfill its obligations and defaults on its principal or interest payments owed to the district.

BERTRAND COMMUNITY SCHOOL DISTRICT NO. 54

Bertrand, Nebraska

NOTES TO THE FINANCIAL STATEMENTS

August 31, 2024

NOTE C – BUDGET PROCESS AND PROPERTY TAXES

The District is required by state law to adopt annual budgets for all funds. Each budget is presented on the modified 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 disbursements and/or tax levy limitations.

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

1. As of August 1, or shortly thereafter, Administration of the District prepares a proposed operating budget for the fiscal year commencing the following September 1. The operating budget includes the proposed disbursements and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.
3. Prior to the budget filing date, the budget is legally adopted by the Board of Education through passage of a resolution.
4. The adopted budget is filed with the State Auditor, the County Clerk and the Nebraska Department of Education on or before September 20.
5. Total actual disbursements may not legally exceed the total budget of disbursements. Appropriations of disbursements lapse at year-end and any revisions require a public hearing and Board approval.
6. The property tax requirement resulting from the budget process is utilized to establish the tax levy in accordance with state statutes, which attaches as an enforceable lien on property within the District as of January 1.

NOTE D – RETIREMENT PLAN

Plan Description – Bertrand Community School District No. 54 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, 2023, there were 263 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, Nebraska Community Colleges), are members of the plan.

BERTRAND COMMUNITY SCHOOL DISTRICT NO. 54

Bertrand, Nebraska

NOTES TO THE FINANCIAL STATEMENTS

August 31, 2024

NOTE D – RETIREMENT PLAN (cont'd)

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

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

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

A member's age will determine eligibility to begin receiving a monthly benefit and if those benefits are reduced or unreduced. Benefit calculations vary with early retirement. At ages 55 to 64, members who are in tier one, two, or three may qualify to receive unreduced benefits under the "Rule of 85" if the member's attained age plus creditable service equals 85 or greater. At ages 60 to 64, members may qualify to receive unreduced benefits under the tier four "Rule of 85" if the member's attained age plus creditable service equals 85 or greater.

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

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

For the District's year ended August 31, 2024, the District's total payroll for all employees was \$2,798,358.56. Total covered payroll was \$2,569,237.67. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

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 non-employer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2022 through August 31, 2024. 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, 2024 was \$253,784.08.

BERTRAND COMMUNITY SCHOOL DISTRICT NO. 54

Bertrand, Nebraska

NOTES TO THE FINANCIAL STATEMENTS

August 31, 2024

NOTE D – RETIREMENT PLAN (cont'd)

Pension Liabilities - At June 30, 2023 the District had a collective pension liability of \$380,252.00 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, 2023, 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 97.33% funded as of June 30, 2023 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, 2023, the District's proportion was 0.091664 percent, which was a decrease of 2.110209 percent from its proportion measured as of June 30, 2022.

For the year ended June 30, 2023, the District's allocated pension expense was \$75,641.00.

Actuarial Assumptions - The total pension liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

- Inflation: 2.45%
- Salary increases, including wage inflation: 2.95% - 12.95%
- Cost-of-living adjustment: Members hired before July 1, 2013: 2.05% with a floor benefit equal to 75% purchasing power of original benefit. Members hired on/after July 1, 2013: 1.00% with no floor benefit
- Investment rate of return, net of investment expense and including inflation: 7.10%

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

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

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

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

The actuarial assumptions used in the July 1, 2023, valuations for the School plan are based on the results of the most recent actuarial experience study, which covered the four-year period ending June 30, 2019. The experience study report is dated December 21, 2020.

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

BERTRAND COMMUNITY SCHOOL DISTRICT NO. 54

Bertrand, Nebraska

NOTES TO THE FINANCIAL STATEMENTS

August 31, 2024

NOTE D – RETIREMENT PLAN (cont'd)

expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 2023, (see the discussion of the pension plan's investment policy) are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long Term Expected Real Rate of return*</u>
U.S. Equity	27.00%	4.50%
Global Equity	19.00%	5.30%
Non-U.S. Equity	11.50%	5.80%
Fixed Equity	30.00%	0.70%
Real Estate	7.50%	4.20%
Private Equity	5.00%	7.40%
Total	100.00%	

*Arithmetic mean, net of investment expenses.

Discount Rate - The discount rate used to measure the Total Pension Asset at June 30, 2023, was 7.1 percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2015, through June 30, 2019. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the discount rate.

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and non-employers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension asset. The projected future benefit payments for all current plan members were projected through 2122.

Sensitivity of the District's Proportionate Share of the Net Pension Asset to Changes in the Discount Rate - The following presents the District's proportionate share of the net pension asset calculated using the discount rate of 7.1 percent, as well as what the District's proportionate share of the net pension asset would be if it were calculated using a discount rate that is 1-percentage-point lower (6.1 percent) or 1-percentage-point higher (8.1 percent) than the current rate:

	<u>Discount Rate</u>	<u>District's proportionate share of NPL/(Asset)</u>
1% decrease	6.1%	\$ 2,382,536.00
Current discount rate	7.1%	\$ 380,252.00
1% increase	8.1%	\$ (1,262,314.00)

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.

BERTRAND COMMUNITY SCHOOL DISTRICT NO. 54

Bertrand, Nebraska

NOTES TO THE FINANCIAL STATEMENTS

August 31, 2024

NOTE E – LONG-TERM DEBT

Changes in long-debt obligations for the year ended August 31, 2024, are as follows:

	Balance at Sept. 1, 2023	Increases	Decreases	Balance at August 31, 2024	Due within One Year
Governmental activities:					
Series 2021 QCPU bonds	\$ 835,000.00	\$ -	\$ 275,000.00	\$ 560,000.00	\$ 275,000.00
Series 2021 bonds	730,000.00	-	145,000.00	585,000.00	145,000.00
	<u>\$ 1,565,000.00</u>	<u>\$ -</u>	<u>\$ 420,000.00</u>	<u>\$ 1,145,000.00</u>	<u>\$ 420,000.00</u>

Interest paid on the above debt during the fiscal year: \$ 8,258.75

Debt service requirements on long-term debt at August 31, 2024, are as follows:

<u>Year Ended August 31,</u>	<u>Governmental Activities</u>	
	<u>Bonds</u>	
	<u>Principal</u>	<u>Interest</u>
2025	\$ 425,000.00	\$ 6,112.50
2026	425,000.00	3,635.00
2027	145,000.00	1,782.50
2028	150,000.00	637.50
	<u>\$ 1,145,000.00</u>	<u>\$ 12,167.50</u>

NOTE F – NON-CASH TRANSACTIONS

The District receives USDA Federal Food Commodities that are passed through the State Department of Health & Human Services Food Distribution Program. The Department provides the District with various food items during the school year to be incorporated into the District's school nutrition program. For the year ending August 31, 2024, the value of commodities received by the District was \$13,783.93.

NOTE G - COMMITMENTS AND CONTINGENCIES

State and Federal Programs – The District participates in numerous State and Federal Grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the ability to collect any related receipt after August 31, 2024 may be impaired. In the opinion of the District, there are no significant contingencies related to the rules and regulations governing the respective grants.

NOTE H – TRANSFERS

During the year ended August 31, 2024, the General Fund transferred \$80,000.00 to the Activity Fund to support various organizations, \$60,000.00 to the School Nutrition Fund to supplement nutrition program costs, \$87,142.05 to the Cooperative Fund to cover shared costs of the ag teacher and psychologist, and \$200,000.00 to the Depreciation Fund for asset purchases. These transfers were eliminated on the governmental fund financial statements.

BERTRAND COMMUNITY SCHOOL DISTRICT NO. 54

Bertrand, Nebraska

NOTES TO THE FINANCIAL STATEMENTS

August 31, 2024

NOTE I – RISK MANAGEMENT

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

NOTE J – SUBSEQUENT EVENTS

A review of events was made from the year end August 31, 2024 to the date of this report that may have required an adjustment to, or inclusion in, the financial statements. The District had no subsequent events for inclusion in these financial statements.

SUPPLEMENTARY AND OTHER INFORMATION

BERTRAND COMMUNITY SCHOOL DISTRICT NO. 54

Bertrand, Nebraska

GENERAL FUND COMPONENTS**COMBINING SCHEDULE OF ASSETS AND FUND BALANCE -MODIFIED CASH BASIS**

August 31, 2024

	General Fund	Depreciation Fund	Total General Fund
	<hr/>	<hr/>	<hr/>
<u>Assets</u>			
Cash in bank	\$ 2,734,446.12	\$ 609,313.20	\$ 3,343,759.32
Cash at county treasurer	712,178.85		712,178.85
	<hr/>	<hr/>	<hr/>
Total Assets	<u>3,446,624.97</u>	<u>609,313.20</u>	<u>4,055,938.17</u>
<u>Fund Balances</u>			
Assigned for:			
Capital purchases		609,313.20	609,313.20
Unassigned	<u>3,446,624.97</u>		<u>3,446,624.97</u>
Total Fund Balances	<u>\$ 3,446,624.97</u>	<u>\$ 609,313.20</u>	<u>\$ 4,055,938.17</u>

BERTRAND COMMUNITY SCHOOL DISTRICT NO. 54

Bertrand, Nebraska

GENERAL FUND COMPONENTS**COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN
FUND BALANCE - MODIFIED CASH BASIS**

For the Year Ended August 31, 2024

<u>Receipts</u>	General Fund	Depreciation Fund	Reclassifications
Taxes:			
Property	\$ 3,807,126.45		
Public power district sales	13,534.56		
Motor vehicle	205,797.75		
Other	444,024.29		
Interest income	20,356.17	\$ 4,074.56	
Other local receipts	7,675.44		
County receipts	19,405.18		
State aid	385,740.00		
Special education	470,881.00		
Other state receipts	53,336.40		
Federal receipts	119,235.68		
Transfers		200,000.00	\$ (200,000.00)
 Total Receipts	 5,552,711.98	 204,074.56	 (200,000.00)
 <u>Disbursements</u>			
Regular instruction	2,125,969.42		
Special education	635,136.94		
Support services - students:			
Guidance, health, other	101,844.80		
Special education school age	124,048.12		
Special education 0-5	1,148.42		
Support services - instruction	135,161.39		
General administration	252,444.37		
Office of the principal	190,421.39		
Central services	152,138.69		
Operation and maint. of plant	450,137.10		
Student transportation - reg	361,741.97		(200,000.00)
Student transportation - SPED	3,117.93		
State programs	3,311.00		
Federal programs	178,436.68		
Capital projects		140,437.42	
Transfers	140,000.00		
 Total Disbursements	 4,855,058.22	 140,437.42	 (200,000.00)
Net Change in Fund Balance	697,653.76	63,637.14	
Fund Balance, Beg. of Year	2,748,971.21	545,676.06	-
Fund Balance, End of Year	\$ 3,446,624.97	\$ 609,313.20	\$ -

Exhibit F

Total
Governmental
Funds

\$ 3,807,126.45
13,534.56
205,797.75
444,024.29
24,430.73
7,675.44
19,405.18
385,740.00
470,881.00
53,336.40
119,235.68

-

5,556,786.54

2,125,969.42
635,136.94

101,844.80
124,048.12
1,148.42
135,161.39
252,444.37
190,421.39
152,138.69
450,137.10
161,741.97
3,117.93
3,311.00
178,436.68
140,437.42
140,000.00

4,795,495.64

761,290.90

3,294,647.27

\$ 4,055,938.17

BERTRAND COMMUNITY SCHOOL DISTRICT NO. 54

Bertrand, Nebraska

**BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND**

For the Year Ended August 31, 2024

	Actual	Original and Final Budget
Beginning Fund Balance	\$ 2,748,971.21	\$ 2,174,218.00
<u>Receipts</u>		
Local Sources:		
1110 Property taxes	3,807,126.45	4,351,500.00
1115 Carline taxes	69.87	80.00
1120 Public power district sales taxes	13,534.56	14,000.00
1125 Motor vehicle taxes	205,797.75	180,000.00
1190 Other taxes	2,952.12	-
1370 Pre-school tuition	6,750.00	1,500.00
1510 Interest income	20,356.17	3,000.00
1911 Local license fees	925.44	1,100.00
Total Local Sources	4,057,512.36	4,551,180.00
County Sources:		
2110 County fines and license fees	17,755.18	12,000.00
2210 Educational service unit receipts	1,650.00	1,000.00
Total County Sources	19,405.18	13,000.00
State Sources:		
3110 State aid	385,740.00	385,740.00
3120 Special education	469,686.00	270,000.00
3125 Special education - transportation	1,195.00	500.00
3130 Homestead exemption	19,990.41	-
3131 Property tax credit	412,344.24	-
3180 Pro-rate motor vehicle	8,667.65	8,000.00
3400 State apportionment	42,525.40	27,000.00
3535 High ability learners	3,311.00	4,000.00
3551 Career education	7,500.00	-
3990 Other state receipts	-	28,000.00
Total State Sources	1,350,959.70	723,240.00

BERTRAND COMMUNITY SCHOOL DISTRICT NO. 54

Bertrand, Nebraska

**BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND**

For the Year Ended August 31, 2024

	Actual	Original and Final Budget
Federal Sources:		
4310 REAP	\$ 24,764.00	\$ 21,000.00
4505 Title I, part A	47,786.00	45,000.00
4509 Title II, part A	8,641.00	-
4518 IDEA part B enrollment poverty	-	20,000.00
4525 Carl Perkins	-	5,500.00
4708 Medicaid in public schools	4,525.01	-
4709 Medicaid administrative	1,892.67	1,500.00
4969 Title IV, part A	10,000.00	10,000.00
4997 ESSER II	-	5,000.00
4998 ESSER III	21,627.00	65,000.00
Total Federal Sources	119,235.68	173,000.00
Non-Revenue Sources:		
5690 Other non-revenue sources	5,599.06	-
Total Non-Revenue Sources	5,599.06	-
Total Receipts From All Sources	5,552,711.98	5,460,420.00
Total Available Resources	8,301,683.19	7,634,638.00
<u>Disbursements</u>		
Program:		
1100 Regular instruction	2,081,413.80	2,832,618.00
1190 Early childhood educational program	44,555.62	80,550.00
1200 Special education instruction	562,319.00	497,263.00
1291 Special education instruction SPED 3-5	72,817.94	64,700.00
1300 Summer school	-	9,000.00
2110 Attendance & social work services	-	11,000.00
2120 Guidance services	99,684.00	117,200.00
2130 Health services	2,160.80	3,200.00
2141 Psychological services SPED	46,825.62	39,600.00
2151 Speech pathology-audiology SPED	76,836.66	58,400.00
2152 Speech pathology-audiology SPED 3-5	765.23	1,000.00
2153 Speech pathology-audiology SPED 0-2	383.19	500.00
2161 Occupational therapy SPED	385.84	500.00

BERTRAND COMMUNITY SCHOOL DISTRICT NO. 54

Bertrand, Nebraska

**BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND**

For the Year Ended August 31, 2024

		Actual	Original and Final Budget
Program (cont'd):			
2220	Library-media services	\$ 49,950.76	\$ 76,400.00
2230	Instruction-related technology	85,210.63	81,650.00
2310	Board of education	28,929.58	30,000.00
2320	Executive administration	205,806.79	221,700.00
2330	District legal services	17,708.00	20,000.00
2410	Office of principal	190,421.39	198,900.00
2510	Fiscal services	146,779.55	168,600.00
2530	Printing, publishing & duplicating services	5,359.14	15,200.00
2610	Operation of buildings	190,693.20	240,900.00
2620	Maintenance of buildings	230,219.18	274,400.00
2630	Care & upkeep of grounds	26,343.51	22,500.00
2640	Care & upkeep of equipment	1,368.10	2,000.00
2650	Vehicle purchasing	473.11	500.00
2670	Safety	1,040.00	1,000.00
2710	Vehicle operation	325,877.94	595,350.00
2712	Vehicle operation SPED	1,678.80	5,000.00
2713	Vehicle operation SPED BAF	1,439.13	5,000.00
2730	Vehicle servicing & maintenance	35,864.03	31,000.00
3535	High ability learners	3,311.00	6,000.00
6200	Title I, part A	65,493.00	95,400.00
6408	IDEA part B base	30,064.57	30,000.00
6700	Carl Perkins	1,015.20	5,700.00
6992	REAP	24,764.00	40,400.00
6998	ESSER III	57,099.91	101,869.00
8000	Transfers	140,000.00	275,000.00
Total Disbursements By All Programs		<u>4,855,058.22</u>	<u>6,260,000.00</u>
Ending Fund Balance		<u>\$ 3,446,624.97</u>	<u>\$ 1,374,638.00</u>

Analysis of Fund Balance:**Cash in Bank:**

Checking & Money Market

\$ 2,734,446.12**County Treasurer:**

Gosper

\$ 395,780.88

Phelps

316,397.97

\$ 712,178.85

BERTRAND COMMUNITY SCHOOL DISTRICT NO. 54
 Bertrand, Nebraska
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
DEPRECIATION FUND
 For the Year Ended August 31, 2024

	Actual	Original and Final Budget
Beginning Fund Balance	\$ 545,676.06	\$ 346,989.00
Cash Receipts:		
Interest income	\$ 4,074.56	
Transfers form general fund	200,000.00	
Total Cash Receipts	204,074.56	215,650.00
Total Funds Available	749,750.62	562,639.00
Cash Disbursements:		
Other purchased property services	16,969.00	
Furniture and fixtures	5,694.00	
Technology related hardware	117,774.42	
Total Cash Disbursements	140,437.42	562,639.00
Ending Fund Balance	\$ 609,313.20	\$ -
Analysis of Fund Balance:		
Cash in Bank:		
Money Market	\$ 609,313.20	

BERTRAND COMMUNITY SCHOOL DISTRICT NO. 54
 Bertrand, Nebraska
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
ACTIVITIES FUND
 For the Year Ended August 31, 2024

	Balance 9/1/2023	Receipts	Disbursements	Balance 8/31/2024
Academics & Clubs	\$ 36,021.50	\$ 37,705.56	\$ 38,208.57	\$ 35,518.49
Administration	12,745.19	3,703.00	7,905.75	8,542.44
Athletics	55,538.91	126,170.90	102,423.51	79,286.30
Classes	10,759.27	2,175.69	3,573.76	9,361.20
Elementary School	1,310.06	-	-	1,310.06
Miscellaneous	59,237.25	38,165.86	30,958.74	66,444.37
Organizations	7,945.55	306.46	595.36	7,656.65
Total	\$ 183,557.73	\$ 208,227.47	\$ 183,665.69	\$ 208,119.51
Original and Final Budget	<u>\$ 105,791.00</u>	<u>\$ 140,125.00</u>	<u>\$ 245,916.00</u>	<u>\$ -</u>

Analysis of Fund Balance:

Cash in Bank:

Checking

\$ 208,119.51

BERTRAND COMMUNITY SCHOOL DISTRICT NO. 54

Bertrand, Nebraska

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS**SCHOOL NUTRITION FUND**

For the Year Ended August 31, 2024

	Actual	Original and Final Budget
Beginning Fund Balance	\$ 64,938.24	\$ 94,960.00
Cash Receipts:		
Sales - lunch	\$ 59,045.05	
Sales - breakfast	9,826.50	
Sales - non-reimbursable	4,958.75	
State reimbursements	885.40	
Federal nutrition program	106,464.15	
Transfers form general fund	60,000.00	
	<u>241,179.85</u>	<u>170,500.00</u>
Total Cash Receipts	241,179.85	170,500.00
Total Funds Available	306,118.09	265,460.00
Cash Disbursements:		
Salaries	76,870.55	
Health insurance	23,954.64	
Social security	3,891.59	
Retirement	5,589.99	
Increased retirement contribution	1,919.64	
General supplies	2,122.05	
Food	119,154.46	
Miscellaneous expenditures	130.00	
	<u>233,632.92</u>	<u>265,460.00</u>
Total Cash Disbursements	233,632.92	265,460.00
Ending Fund Balance	<u>\$ 72,485.17</u>	<u>\$ -</u>
Analysis of Fund Balance:		
Cash in Bank:		
Checking	<u>\$ 72,485.17</u>	

BERTRAND COMMUNITY SCHOOL DISTRICT NO. 54

Bertrand, Nebraska

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS**BOND FUND**

For the Year Ended August 31, 2024

	Actual	Original and Final Budget
Beginning Fund Balance	\$ 346,336.03	\$ 444,352.00
Cash Receipts:		
Property taxes	\$ 132,399.59	
Carline taxes	2.37	
Penalties and interest on taxes	125.32	
Other taxes	36.00	
Interest income	5,586.95	
Miscellaneous local receipts	466.71	
Homestead exemption	689.31	
Property tax credit	14,218.54	
Pro rate motor vehicle	315.66	
	<u>153,840.45</u>	<u>153,460.00</u>
Total Cash Receipts	153,840.45	153,460.00
Total Funds Available	500,176.48	597,812.00
Cash Disbursements:		
Redemption of principal	145,000.00	
Interest on long-term debt	4,211.25	
Bond issuance & other debt-related costs	400.00	
	<u>149,611.25</u>	<u>597,812.00</u>
Total Cash Disbursements	149,611.25	597,812.00
Ending Fund Balance	<u>\$ 350,565.23</u>	<u>\$ -</u>
Analysis of Fund Balance:		
Cash in Bank:		
Checking	<u>\$ 326,542.02</u>	
County Treasurer:		
Gosper	\$ 13,518.36	
Phelps	10,504.85	
	<u>\$ 24,023.21</u>	

BERTRAND COMMUNITY SCHOOL DISTRICT NO. 54

Bertrand, Nebraska

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS**SPECIAL BUILDING FUND**

For the Year Ended August 31, 2024

	Actual	Original and Final Budget
Beginning Fund Balance	\$ 1,002,712.92	\$ 1,011,840.00
Cash Receipts:		
Property taxes	\$ 578,429.49	
Carline taxes	9.97	
Penalties and interest on taxes	439.61	
Other taxes	160.82	
Interest income	9,404.90	
Miscellaneous local receipts	2,085.03	
Homestead exemption	3,078.98	
Property tax credit	63,510.30	
Pro-rate motor vehicle	1,233.64	
	<u>658,352.74</u>	<u>673,000.00</u>
Total Cash Receipts	658,352.74	673,000.00
Total Funds Available	1,661,065.66	1,684,840.00
Cash Disbursements:		
Buildings	<u>243,027.00</u>	
Total Cash Disbursements	<u>243,027.00</u>	<u>1,684,840.00</u>
Ending Fund Balance	<u><u>\$ 1,418,038.66</u></u>	<u><u>\$ -</u></u>
Analysis of Fund Balance:		
Cash in Bank:		
Checking	<u><u>\$ 1,310,774.55</u></u>	
County Treasurer:		
Gosper	\$ 60,382.13	
Phelps	46,881.98	
	<u><u>\$ 107,264.11</u></u>	

BERTRAND COMMUNITY SCHOOL DISTRICT NO. 54
 Bertrand, Nebraska
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
 For the Year Ended August 31, 2024

	Actual	Original and Final Budget
Beginning Fund Balance	\$ 370,760.08	\$ 372,319.00
Cash Receipts:		
Property taxes	\$ 231,301.33	
Carline taxes	3.94	
Penalties and interest on taxes	200.97	
Other taxes	63.61	
Interest income	4,960.53	
Miscellaneous local receipts	824.52	
Homestead exemption	1,217.82	
Property tax credit	25,119.80	
Pro-rate motor vehicle	522.09	
Total Cash Receipts	264,214.61	268,000.00
Total Funds Available	634,974.69	640,319.00
Cash Disbursements:		
Redemption of principal	275,000.00	
Interest on long-term debt	4,047.50	
Bond issuance & other debt-related costs	400.00	
Total Cash Disbursements	279,447.50	640,319.00
Ending Fund Balance	\$ 355,527.19	\$ -
Analysis of Fund Balance:		
Cash in Bank:		
Checking	\$ 313,084.01	
County Treasurer:		
Gosper	\$ 23,882.52	
Phelps	18,560.66	
	\$ 42,443.18	

BERTRAND COMMUNITY SCHOOL DISTRICT NO. 54
 Bertrand, Nebraska
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
COOPERATIVE FUND
 For the Year Ended August 31, 2024

	Actual	Original and Final Budget
Beginning Fund Balance	\$ 9,909.35	\$ 9,908.00
Cash Receipts:		
Tuition from other districts	\$ 128,140.40	
Fund transfers in	87,142.05	
Total Cash Receipts	215,282.45	165,000.00
Total Funds Available	225,191.80	174,908.00
Cash Disbursements:		
Salaries	171,319.60	
Health insurance	13,664.72	
Social security	12,979.50	
Retirement	12,596.80	
Increased retirement contribution	4,325.82	
Other employee benefits	396.01	
Total Cash Disbursements	215,282.45	174,908.00
Ending Fund Balance	\$ 9,909.35	\$ -
Analysis of Fund Balance:		
Cash in Bank:		
Checking	\$ 9,909.35	

BERTRAND COMMUNITY SCHOOL DISTRICT NO. 54
 Bertrand, Nebraska
CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
GENERAL FUND
 For the Year Ended August 31, 2024
 (Unaudited)

Regular Instruction:

Salaries and Wages	\$ 1,286,560.41
Benefits	605,407.09
Purchased Professional and Technical Services	54,386.61
Other Purchased Services	10,598.30
Supplies	102,082.36
Capital Assets	540.00
Other Expenses	21,839.03
	2,081,413.80

Early Childhood Educational Programs:

Salaries and Wages	26,094.52
Benefits	13,655.72
Supplies	2,396.23
Other Expenses	2,409.15
	44,555.62

Special Education Instruction:

Salaries and Wages	360,917.53
Benefits	182,196.80
Purchased Professional and Technical Services	1,599.68
Other Purchased Services	12,017.25
Supplies	2,611.76
Capital Assets	2,975.98
	562,319.00

Special Education Ages 3-5:

Salaries and Wages	45,586.26
Benefits	27,206.68
Other Purchased Services	25.00
	72,817.94

Guidance Services:

Salaries and Wages	66,620.10
Benefits	29,188.16
Purchased Professional and Technical Services	3,270.50
Other Purchased Services	350.24
Other Expenses	255.00
	99,684.00

BERTRAND COMMUNITY SCHOOL DISTRICT NO. 54
 Bertrand, Nebraska
CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
GENERAL FUND
 For the Year Ended August 31, 2024
 (Unaudited)

Health Services:

Other Purchased Services	\$	1,941.06
Supplies		219.74
		2,160.80

Psychological Services - SPED School Age:

Salaries and Wages		688.48
Benefits		52.68
Purchased Professional and Technical Services		43,979.51
Other Purchased Services		86.25
Supplies		2,018.70
		46,825.62

Speech Pathology and Audiology Services - SPED School Age:

Salaries and Wages		41,626.38
Benefits		33,278.53
Purchased Professional and Technical Services		499.21
Supplies		1,432.54
		76,836.66

Speech Pathology and Audiology Services - SPED Ages 3-5:

Salaries and Wages		452.64
Benefits		287.59
Other Purchased Services		25.00
		765.23

Speech Pathology and Audiology Services - SPED Ages 0-2:

Other Purchased Services		383.19
		383.19

Occupational Therapy - SPED School Age:

Purchased Professional and Technical Services		385.84
		385.84

Library - Media Services:

Salaries and Wages		33,309.97
Benefits		12,402.86
Purchased Professional and Technical Services		199.00
Other Purchased Services		25.00
Supplies		4,013.93
		49,950.76

BERTRAND COMMUNITY SCHOOL DISTRICT NO. 54
 Bertrand, Nebraska
CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
GENERAL FUND
 For the Year Ended August 31, 2024
 (Unaudited)

Instruction Related Technology:

Salaries and Wages	\$ 35,810.06
Benefits	12,857.27
Purchased Professional and Technical Services	130.38
Purchased Property Services	5,059.51
Other Purchased Services	15,975.55
Supplies	15,377.86
	<hr/>
	85,210.63
	<hr/>

Board of Education:

Purchased Professional and Technical Services	6,133.00
Other Purchased Services	1,428.14
Supplies	3,920.00
Other Expenses	17,448.44
	<hr/>
	28,929.58
	<hr/>

Executive Administration:

Salaries and Wages	162,250.37
Benefits	40,916.38
Purchased Professional and Technical Services	1,853.74
Other Purchased Services	75.00
Supplies	228.40
Other Expenses	482.90
	<hr/>
	205,806.79
	<hr/>

District Legal Services:

Purchased Professional and Technical Services	17,708.00
	<hr/>
	17,708.00
	<hr/>

Office of the Principal:

Salaries and Wages	147,945.15
Benefits	37,604.45
Purchased Professional and Technical Services	1,223.02
Other Purchased Services	233.52
Supplies	3,265.25
Other Expenses	150.00
	<hr/>
	190,421.39
	<hr/>

BERTRAND COMMUNITY SCHOOL DISTRICT NO. 54
 Bertrand, Nebraska
CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
GENERAL FUND
 For the Year Ended August 31, 2024
 (Unaudited)

Fiscal Services:

Salaries and Wages	\$ 55,091.44
Benefits	20,101.84
Purchased Professional and Technical Services	16,397.14
Purchased Property Services	32,480.29
Other Purchased Services	11,305.63
Supplies	10,749.06
Other Expenses	654.15
	<hr/>
	146,779.55
	<hr/>

Printing, Publishing & Duplicating Services:

Other Purchased Services	5,359.14
	<hr/>
	5,359.14
	<hr/>

Operation of Buildings:

Purchased Property Services	75,599.63
Other Purchased Services	30,818.00
Supplies	76,895.47
Capital Assets	4,093.10
Other Expenses	3,287.00
	<hr/>
	190,693.20
	<hr/>

Maintenance of Buildings:

Salaries and Wages	129,779.54
Benefits	51,286.59
Purchased Property Services	18,438.98
Supplies	30,676.07
Other Expenses	38.00
	<hr/>
	230,219.18
	<hr/>

Care and Upkeep of Grounds:

Purchased Property Services	22,628.34
Supplies	3,715.17
	<hr/>
	26,343.51
	<hr/>

Care and Upkeep of Equipment:

Purchased Property Services	1,368.10
	<hr/>
	1,368.10
	<hr/>

Vehicle Purchasing:

Purchased Property Services	473.11
	<hr/>
	473.11
	<hr/>

BERTRAND COMMUNITY SCHOOL DISTRICT NO. 54
 Bertrand, Nebraska
CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
GENERAL FUND
 For the Year Ended August 31, 2024
 (Unaudited)

Safety:

Purchased Professional and Technical Services	\$ 1,040.00
	1,040.00

Vehicle Operation:

Salaries and Wages	87,639.33
Benefits	9,640.31
Purchased Professional and Technical Services	1,078.00
Supplies	27,520.30
Capital Assets	200,000.00
	325,877.94

Vehicle Operation - School Age SPED:

Purchased Professional and Technical Services	668.30
Purchased Property Services	178.24
Other Purchased Services	576.20
Supplies	256.06
	1,678.80

Vehicle Operation - Below Age 5 SPED:

Purchased Professional and Technical Services	879.01
Other Purchased Services	560.12
	1,439.13

Vehicle Servicing & Maintenance:

Purchased Property Services	34,910.03
Other Expenses	954.00
	35,864.03

High Ability Learners:

Purchased Professional and Technical Services	1,655.50
Other Purchased Services	1,655.50
	3,311.00

Title I, Part A:

Salaries and Wages	52,762.92
Benefits	9,284.98
Purchased Professional and Technical Services	95.00
Other Purchased Services	2,868.00
Supplies	482.10
	65,493.00

BERTRAND COMMUNITY SCHOOL DISTRICT NO. 54
 Bertrand, Nebraska
CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
GENERAL FUND
 For the Year Ended August 31, 2024
 (Unaudited)

IDEA Part B Birth-21:

Purchased Professional and Technical Services	\$	30,064.57
		30,064.57

Carl Perkins:

Supplies		1,015.20
		1,015.20

REAP:

Supplies		24,764.00
		24,764.00

ESSER III:

Purchased Professional and Technical Services		10,648.83
Supplies		46,451.08
		57,099.91

Transfers:

School Nutrition Fund		60,000.00
Activity Fund		80,000.00
		140,000.00

Total Cash Disbursements	\$	4,855,058.22
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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Education
Bertrand Community School District No. 54
Bertrand, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Bertrand Community School District No. 54, Bertrand, Nebraska, as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and issued our report dated November 4, 2024.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses that we consider to be significant deficiencies as items 2024-1 and 2024-2.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* as item 2024-3.

Bertrand Community School District No. 54's Response to Findings

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

Porter & Company, P.C.

Porter & Company, PC
Sioux City, Iowa
November 4, 2024

BERTRAND COMMUNITY SCHOOL DISTRICT NO. 54

Bertrand, Nebraska

SCHEDULE OF FINDINGS AND RESPONSES

August 31, 2024

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements of Bertrand Community School District No. 54.
2. Two significant deficiencies were disclosed during our audit of the financial statements of Bertrand Community School District No. 54.
3. No instances of noncompliance material to the financial statements of Bertrand Community School District No. 54 were disclosed during the audit.

B. FINDINGS

DEFICIENCIES IN INTERNAL CONTROL

2024-1 Segregation of Duties

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

Criteria: According to SAS No. 255, the School District should assign different people the responsibilities of authorizing and recording transactions and controlling assets to reduce the opportunity of any person to be in a position to perpetrate and conceal errors or fraud in the normal course of his or her duties.

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

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

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

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

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

BERTRAND COMMUNITY SCHOOL DISTRICT NO. 54
Bertrand, Nebraska
SCHEDULE OF FINDINGS AND RESPONSES
August 31, 2024

B. FINDINGS (cont'd)

DEFICIENCIES IN INTERNAL CONTROL (cont'd)

2024-2 Financial Statement Preparation and Review

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

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

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

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

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

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

COMPLIANCE

2024-3 Disbursements in excess of budget authority

Condition: The School District disbursed funds in excess of its budget authority in the following funds:

	<u>Actual</u>	<u>Budget</u>
Cooperative Fund	\$ 215,282.45	\$ 174,908.00

Criteria: The School District cannot spend amounts in excess of its adopted budget.

Cause: Expenditures in the cooperative fund exceeded the budget due to shared employee costs totaling more than what was anticipated in the budget.

Effect: Due to the expenditures exceeding budgeted amounts for these funds, the District has deviated from the Nebraska Budget Act.

Recommendation: We recommend that the School District more closely monitor the proposed and actual disbursements of a fund and hold supplemental budget hearings when necessary.

Response: We concur with the finding and will monitor proposed and actual disbursements more closely.

BERTRAND COMMUNITY SCHOOL DISTRICT NO. 54

Bertrand, Nebraska

SCHEDULE OF PRIOR YEAR FINDINGS

August 31, 2024

SIGNIFICANT DEFICIENCY

2023-1 Segregation of Duties

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

Criteria: According to SAS No. 255, the School District should assign different people the responsibilities of authorizing and recording transactions and controlling assets to reduce the opportunity of any person to be in a position to perpetrate and conceal errors or fraud in the normal course of his or her duties.

Cause: The District has a limited number of staff.

Effect: Due to the lack of segregation of duties in this area, cash may be subject to misappropriation.

Recommendation: The size of the School District's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. We suggest that the Board of Education remain involved in the financial affairs of the School District to provide oversight and independent review functions.

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

Current Status: See finding 2024-1.

Porter & Company, P.C.
Certified Public Accountants
and Consultants



November 5, 2024

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

RE: Bertrand School District No. 54 (69-0054)

During the performance of our audit fieldwork for the year ended August 31, 2024, we performed the following procedures regarding Bertrand School District No. 54's student membership and attendance reporting and testing the District's allocation of expenses to the appropriate school district/building level:

1. We documented the District's policies and procedures for collecting student membership and attendance data.
2. We determined that the District was following its policies and procedures for collecting student census data.
3. We determined attendance at the District is collected at least daily and calculated to the nearest hundredth of a day.
4. We determined the District maintains a cumulative attendance and membership record for each student.
5. We determined the cumulative attendance and membership records contain the date of enrollment, number of days or partial days in attendance and absent during each school year enrolled, and the date of withdrawal or graduation.
6. We traced student attendance reported in the Nebraska Department of Education's approved ADVISER data collection system to the District's student information system for the 2023-2024 school year. The ADVISOR report had 9 more days present and 9 less days absent than the District's records.
7. We sampled 13 students from the ADVISER report for the year ended August 31, 2024 and traced the days enrolled, present, and absent to the District's information system. Total days matched on all the students sampled.
8. Using the same sample of the students, we traced the students to their student enrollment files to verify that the student was documented as an enrolled student of the District for the dates claimed in the attendance record.
9. We sampled 25 General Fund disbursements, noting the District's allocation to the school district/building level. The District's allocation for the 25 items sampled was appropriate.

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

Very truly yours,

Porter & Company, P.C.

Porter & Company, PC
Sioux City, IA 51108



INDEPENDENT AUDITORS' REPORT
2023-2024

Bertrand School District No. 54
Bertrand, Nebraska

We have audited, in accordance with generally accepted auditing standards, the financial statements of Bertrand School District No. 54 for the year ended August 31, 2024 and have issued our report thereon dated November 04, 2024. We have also audited the accompanying schedule of classification of payrolls by NCCI Codes and payrolls in total for Bertrand School District No. 54 for the year ended August 31, 2024. This schedule is the responsibility of the School District's management. Our responsibility is to express an opinion on this schedule based on our audit.

We conducted our audit of the schedule in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the classification of payrolls by NCCI Codes and payrolls in total is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the schedule. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall schedule presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the schedule of classification of payrolls by NCCI codes and payrolls in total referred to above presents fairly, in all material respects, the payroll base of Bertrand School District No. 54 for NASB ALICAP premiums for the year ended August 31, 2024, in conformity with the cash basis of accounting per the interlocal agreement with the NASB All Lines Interlocal Cooperative Aggregate Pool (ALICAP).

Porter & Company, P.C.

Sioux City, Iowa
November 14, 2024

Independent Auditors Report

Bertrand School District No. 54

Bertrand, Nebraska

**CLASSIFICATION SCHEDULE OF PAYROLL
BY NCCI CODES**

For the Year Beginning September 1, 2023 and Ending August 31, 2024

<u>Class Code</u>	<u>Class Description</u>	<u>Total Payroll*</u>
8868	Professional Employees, Teachers, Administrators, Aides and Clerical	\$ 2,504,069.00
9101	Custodians, Cooks and all other employees	\$ 206,651.00
7380	Bus Drivers	<u>\$ 87,639.00</u>
	Total Payroll	<u><u>\$ 2,798,359.00</u></u>

* Total gross payroll before deductions.



BERTRAND

EST 1885

Bertrand Community School

ANNUAL REPORT

A Quality Education For All Students

503 School Street
Bertrand, NE 68927
308-472-3427
www.BertrandVikings.org

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"Someone's sitting in the shade today because someone planted a tree a long time ago."

- Warren Buffett

BERTRAND COMMUNITY:

As I reflect on my first few months as superintendent, I am filled with gratitude and admiration for the opportunity to lead, what I truly believe, is the best school in Nebraska. Taking on this role has been both humbling and inspiring and I am in constant awe of the support, dedication, and unwavering spirit of our school community.

Our students continue to rise to the occasion in ways both large and small. Whether through academic achievements, personal growth, or success on the athletic fields and in the arts, this past year has been defined by perseverance and determination. As we celebrate these accomplishments, it's equally important to honor the legacy upon which our school was built. The traditions, values, and foundation established by generations of Bertrand Vikings continue to inspire and guide our work today. Their unwavering commitment to excellence, integrity, and a strong sense of community shapes everything we do and serves as a constant reminder of the ideals we strive to uphold.

In the coming year, we will continue to build on the strong foundation we've established, embracing new opportunities for growth, collaboration, and learning. Our students - our future leaders - are at the heart of everything we do, and we will continue to provide them with the tools, resources, and support they need to succeed in an ever-changing world.

As we enter the next chapter in our school's journey, I ask each of you to keep in mind the incredible potential within our community. Together, we are shaping the future - one student, one idea, and one shared vision at a time. Let us continue to support one another and remain united in our mission to inspire and empower the next generation of leaders.

Thank you for welcoming me into this role, for your unwavering dedication to this school, and for being a part of this incredible journey. Let us continue to honor the past, embrace the challenges of today, and look forward with hope and optimism to a better tomorrow. There is absolutely no doubt in my mind that this generation of Vikings will go on to do great things - the future is bright, and there is so much to be excited about!

In Service,

Nicole J. LeClaire
Superintendent



BELIEFS & MISSION

At Bertrand Community School

We Believe:

- Our community takes pride in providing a strong educational foundation that benefits both students and the community.
- Education is a life-long process.
- Each individual is a worthy investment.
- The values that made for a strong past will help to ensure a strong future.
- All students are capable of learning and realizing their self-worth.
- All students will be given the opportunity to learn while acquiring a sense of community.
- A student's educational success requires the involvement of parents, teachers, and the community.

Mission

Bertrand Community School provides a quality education empowering students to realize their full potential in an ever-changing world.



OUR STUDENTS

District Enrollment

241

Pre K.....17

K - 6.....110

7 - 12.....114

Attendance Rate

94%

STATE AVG: 93%

Student Data

Free/Reduced Lunch.....45%

Special Education.....16%

High Ability.....5%

Graduation Rate

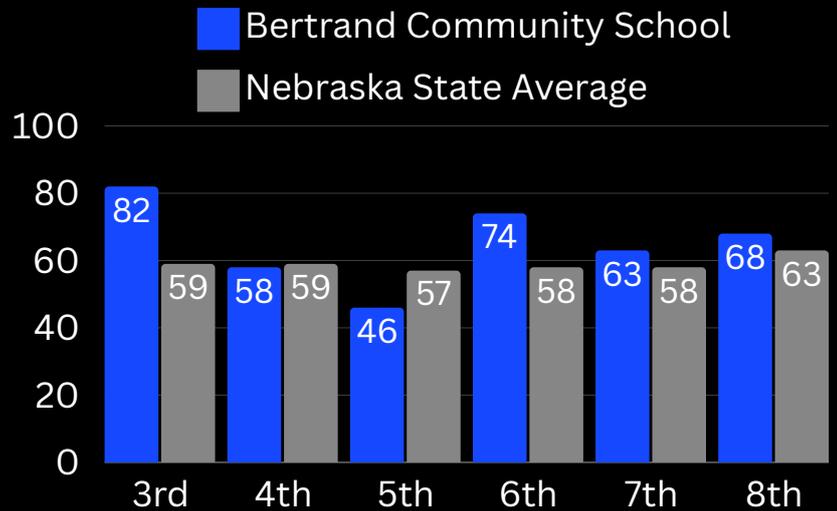
92.86%

STATE AVG: 88%

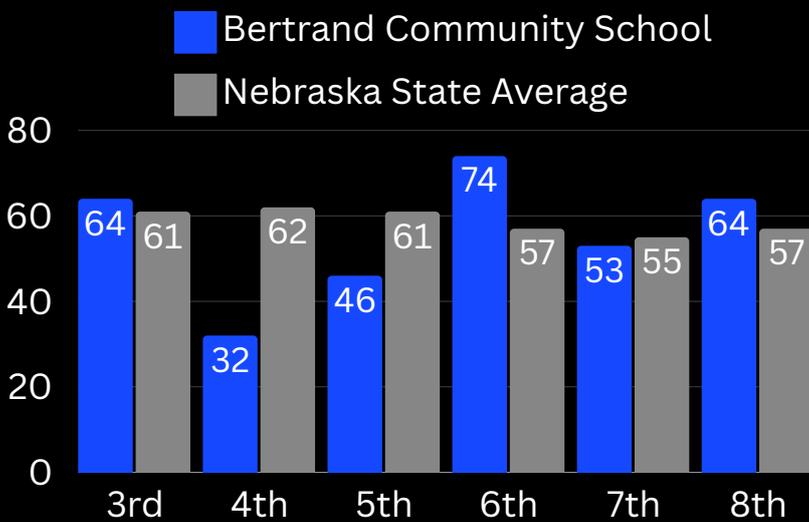


OUR ASSESSMENTS

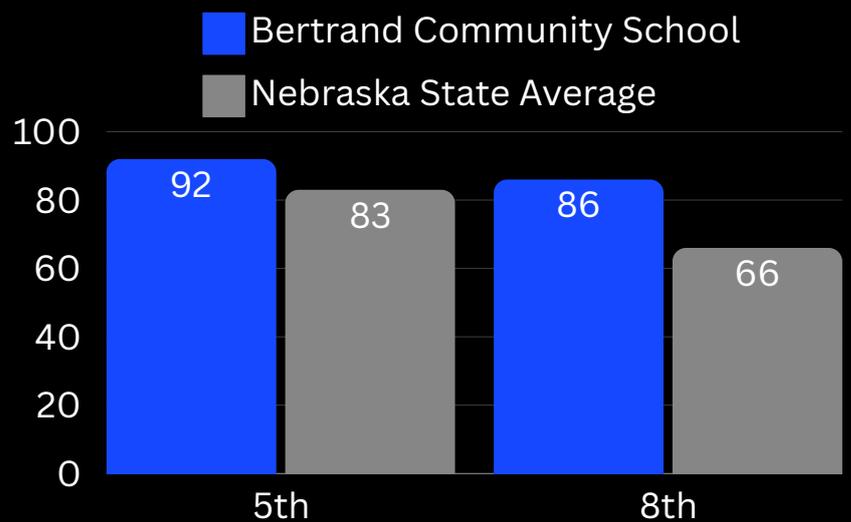
NSCAS ELA



NSCAS MATH



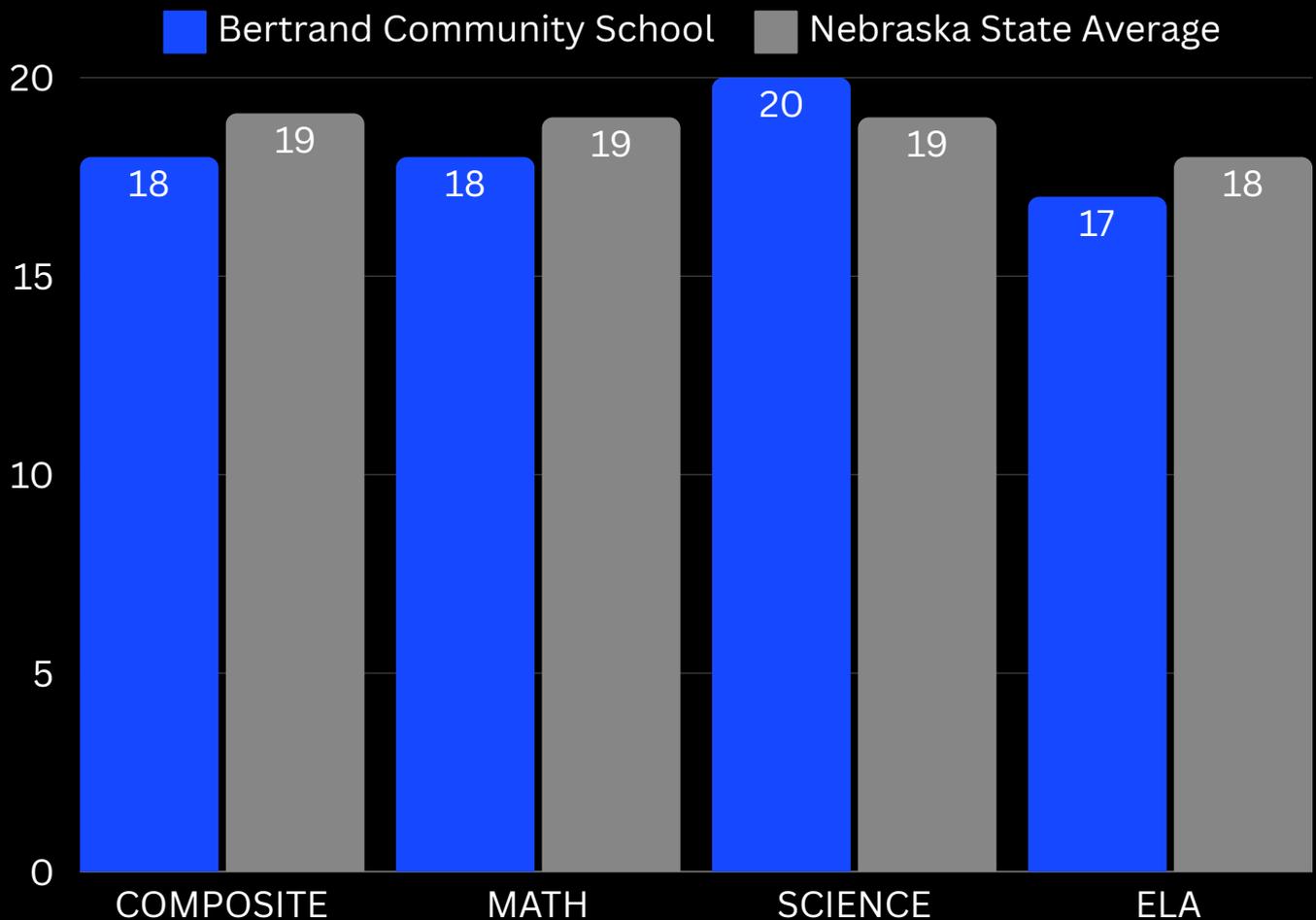
NSCAS SCIENCE





OUR ASSESSMENTS

11th GRADE ACT SCORES





OUR CLASSIFICATION

ELEMENTARY

GREAT

MIDDLE SCHOOL

GREAT

HIGH SCHOOL

GREAT

DISTRICT

GOOD



OUR STAFF

Certified Staff

Teachers	23	
Counselors	1	
Special Services	2	<i>School Psych; SLP</i>

18 Years Experience (Average)

42% Master's Degree

Classified/Support Staff

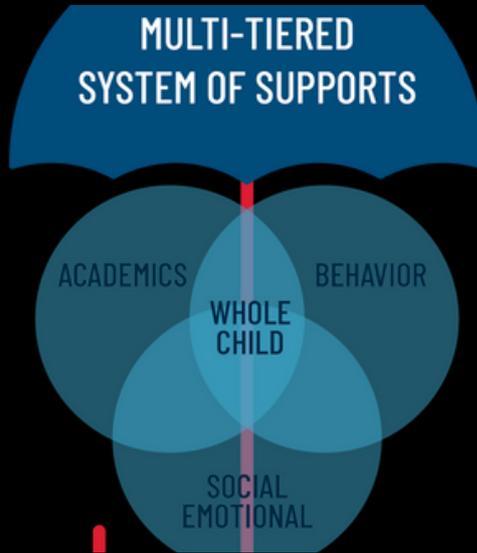
Paraprofessionals	11
Custodians	3
Cooks	3
Bus Drivers	7

Contracted Services

ESU	2	<i>O/T; P/T; Deaf/Hearing</i>
Psychologist	1	



OUR SERVICE



To ensure every student gets the support they need to succeed, Bertrand Community School has implemented the Multi-Tiered System of Supports (MTSS) process - a framework designed to provide a structured and effective way to support students academically, socially, and emotionally, ensuring that all students can reach their goals.

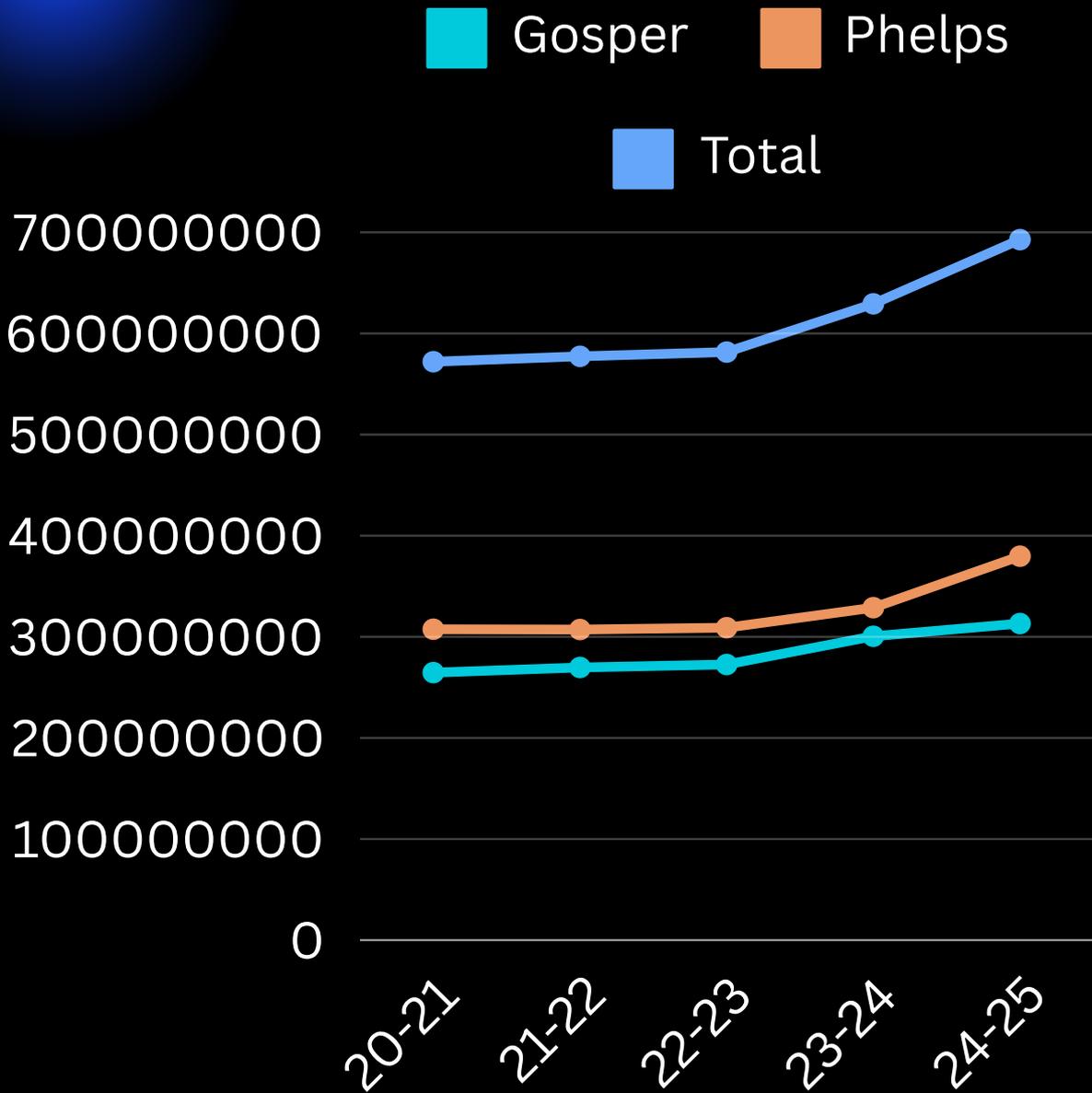
MTSS is a comprehensive, evidence-based approach to addressing the diverse needs of students. It's built around a tiered system, where each "tier" represents a different level of support. The system is designed to be flexible, responsive, and proactive in meeting the needs of all students, regardless of their academic ability, behavior, or social-emotional challenges. The goal of MTSS is to identify and address student needs early, before they become barriers to learning, and to provide targeted support based on individual needs.

The MTSS process represents a shift toward a more inclusive, responsive, and proactive approach to education. By addressing students' diverse needs early and effectively, MTSS ensures that all students - regardless of their academic ability, behavior, or social-emotional challenges - have the support they need to succeed. Through personalized, targeted interventions and a commitment to the whole child, MTSS creates an environment where every student has the opportunity to reach their full potential.

In the end, the MTSS framework is not just about helping students succeed in school; it's about helping them build the skills and confidence they need to succeed in life. By embracing this comprehensive approach, we're setting our students on a path to success, today and in the future.



PROPERTY VALUATIONS



Total Valuation

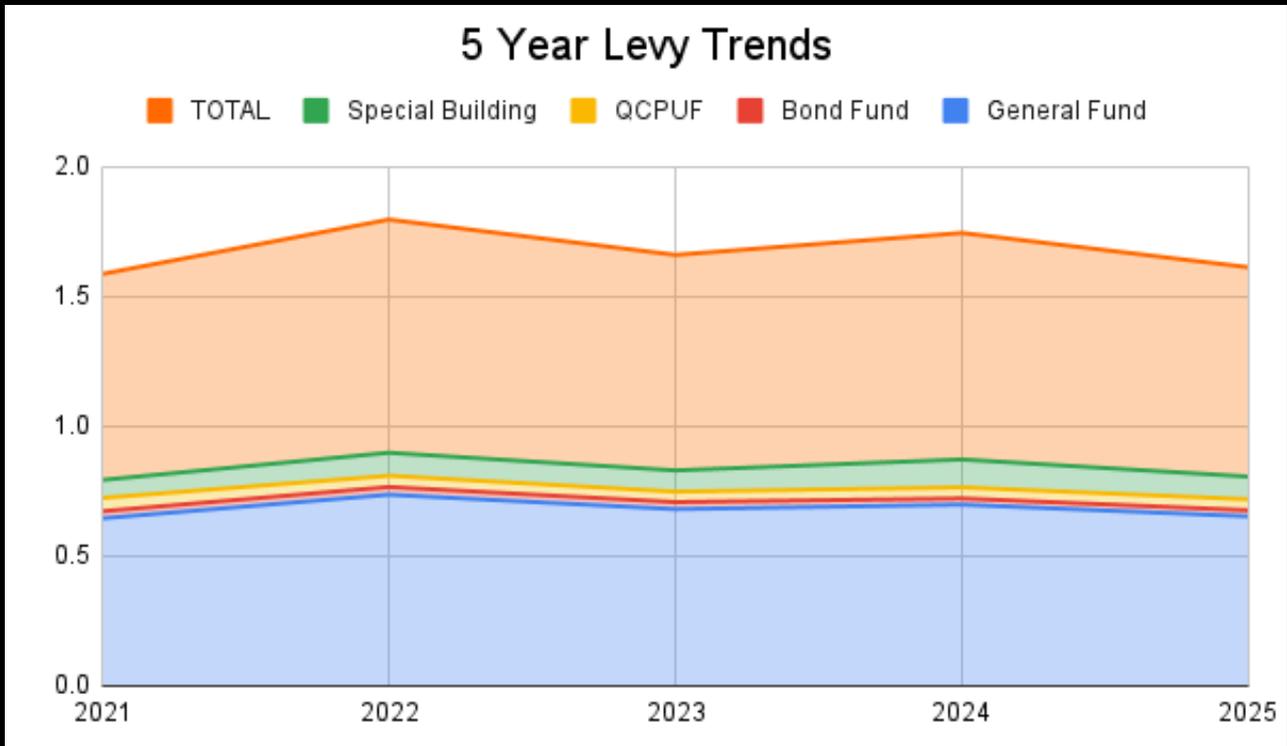
2020-2021	\$572,067,098
2021-2022	\$577,391,359
2022-2023	\$581,595,117
2023-2024	\$629,309,499
2024-2025	\$692,802,957



LEVIES

2023 - 2024

General Fund	.693216
Bond Fund	.024076
QCPUF	.042535
Special Building Fund	.107541
TOTAL LEVY	.872368



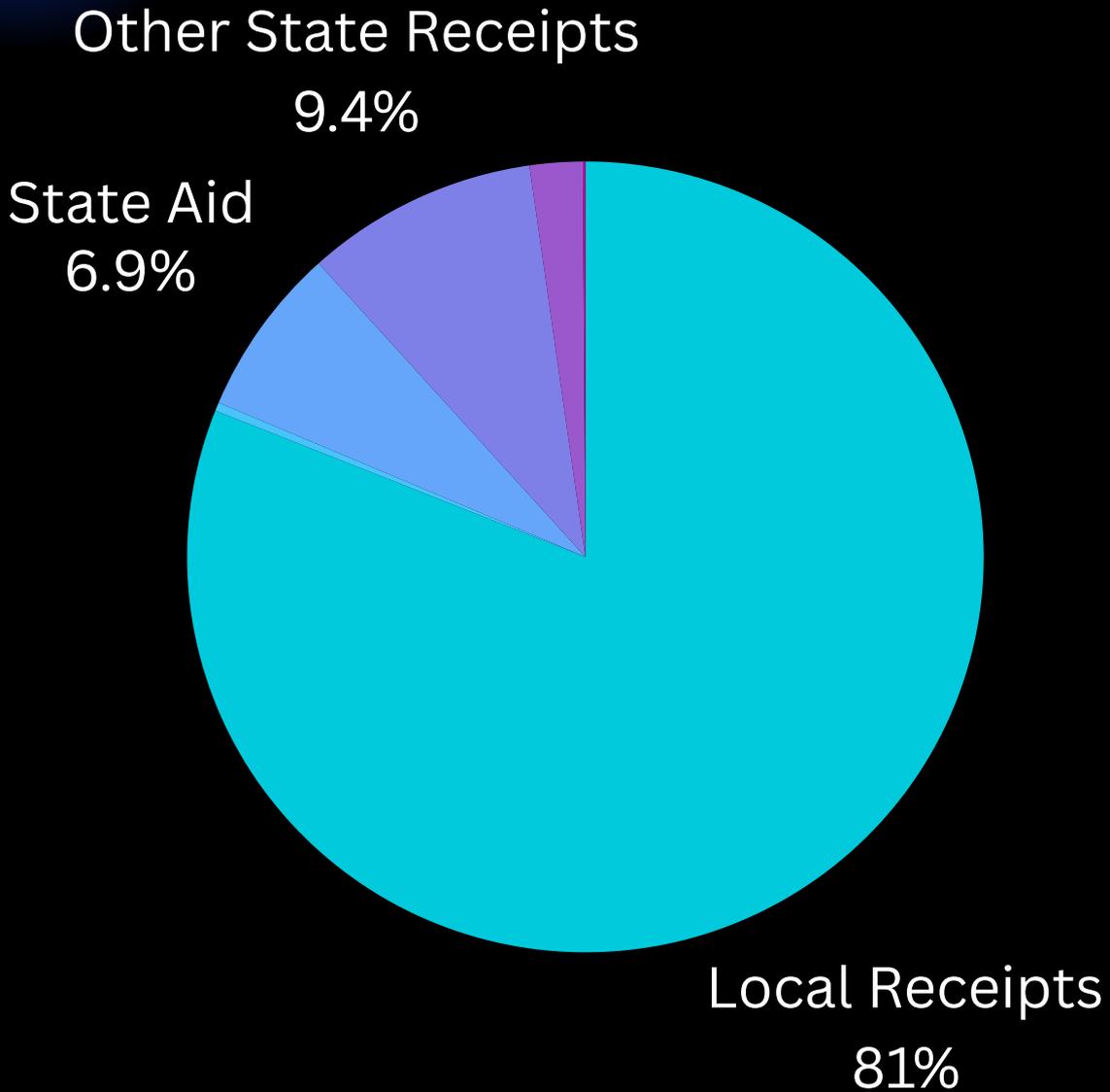
2024 - 2025

General Fund	.653180
Bond Fund	.023328
QCPUF	.042282
Special Building Fund	.087480
TOTAL LEVY	.806270



REVENUES

Total Receipts: \$5,556,787

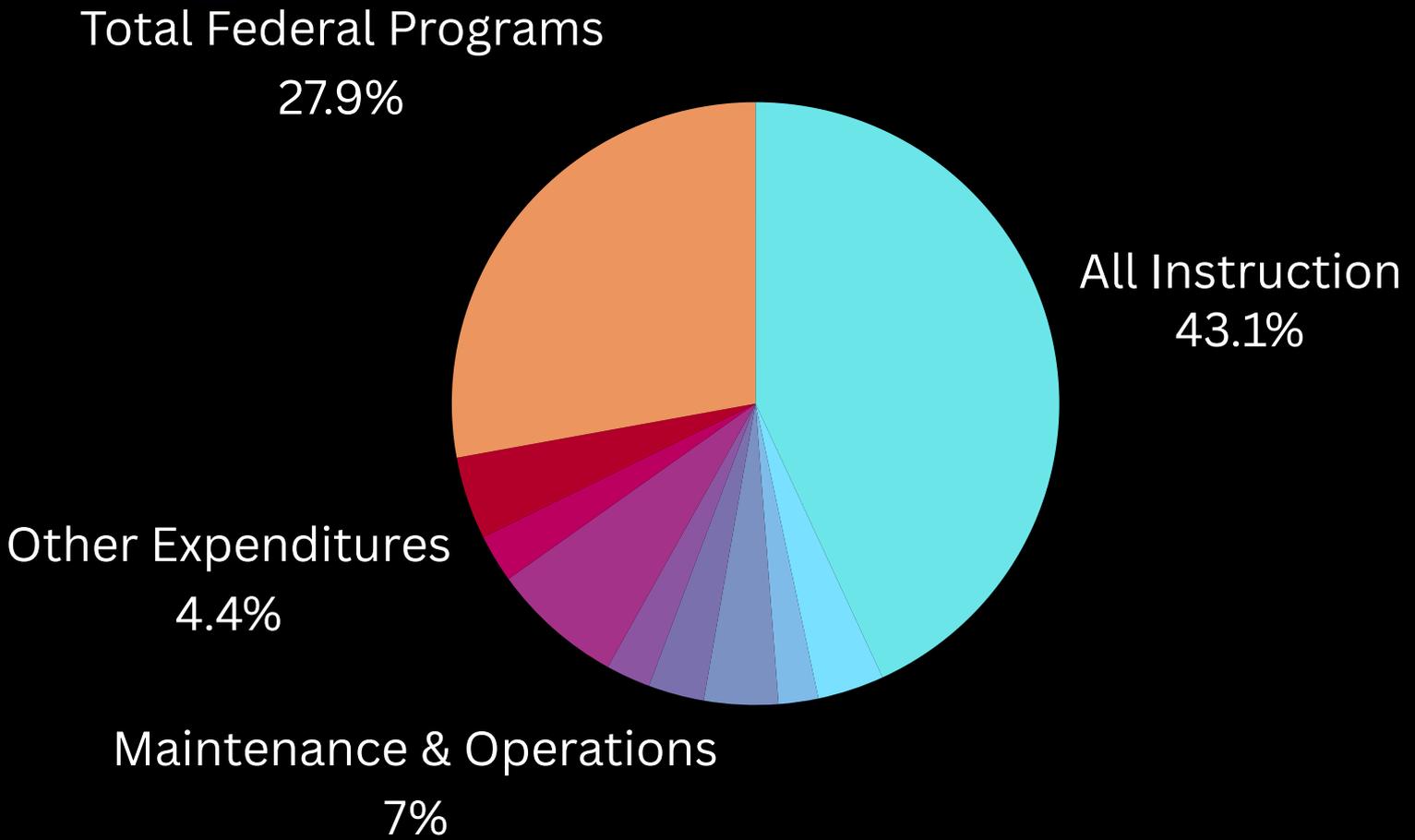


Local Receipts	\$4,502,589
County Receipts	\$19,405
State Aid	\$385,740
Other State Receipts	\$524,217
Federal Receipts	\$119,236
Total Other Financing	\$5,599



EXPENSES

Total Expenditures: \$4,795,495



All Instruction	\$2,761,106
Support Services - Students	\$227,041
Support Services - Instruction	\$135,161
General Administration	\$252,444
Office of the Principal	\$190,421
Central Services	\$152,139
Maintenance & Operations	\$450,137
Support Services - Pupil Transportation	\$164,860
Other Expenditures	\$283,748
Total Federal Programs	\$178,437



OUR GOAL

We strive to enhance Career and College Readiness for **ALL** students by providing comprehensive support systems, rigorous academic courses, career pathways, and real-world learning opportunities to ensure students graduate equipped with the skills, knowledge, and confidence to succeed in post-secondary education and the workforce. We will achieve this goal by:

- Expanding career exploration programs, internships, and apprenticeships.
- Offering advanced coursework (e.g., AP, dual enrollment, vocational training) aligned with college and industry standards.
- Implementing strong advising systems to guide students in selecting post-secondary pathways based on their strengths and interests.
- Fostering partnerships with local colleges, universities, and businesses to create clear transition pathways from high school to post-graduation opportunities.

To Achieve This Goal, We Must:

Students

Enhance Student Engagement and Achievement: Develop and implement personalized learning strategies to ensure all students, regardless of background or ability, are actively engaged in their learning. This includes integrating technology, differentiated instruction, and offering enrichment programs that cater to diverse learning styles, with the aim of improving overall academic performance and student outcomes.



Teachers

Invest in continuous, high-quality professional development opportunities for teachers, focusing on instructional best practices, classroom management, and innovative teaching techniques. Providing teachers with the resources and training to stay current with educational trends and improve their teaching effectiveness will directly contribute to student success and overall school improvement.



OUR FUTURE

Success in the 21st century demands a blend of skills, traits, and knowledge that align with the rapidly evolving world. Graduates of Bertrand Community School are guaranteed to be well-equipped in the following areas:

Core Skills: Critical thinking, communication, collaboration, and digital literacy.

Adaptability: Embrace change and commit to lifelong learning.

Emotional Intelligence: Self-awareness, empathy, and strong interpersonal skills.

Global Awareness: Work effectively in diverse, multicultural environments.

Innovation: Creativity and an entrepreneurial mindset.

Technical Skills: Data literacy and proficiency in relevant tools.

Ethics: Integrity, social responsibility, and ethical decision-making.

Professionalism: Time management, reliability, and personal branding.





OUR SCHOOL BOARD

“The Bertrand Community School Board of Education is proud to present this annual report to our community. We want each and every patron to know we are committed to providing the best staff, education, and facilities we can while remaining fiscally responsible with your tax dollars. We truly believe in the power of community and appreciate your continued support of our outstanding school district.”

Brent Samuelson
President
2021 - 2025



Ross Boggs - Secretary

Chris Davison

Welcome Our Newly Elected Board Members

Dave Ford

Isaac Kuck

Christy Pelton - Vice President

Ross Winheim

Brent Samuelson - President

Jonny Sand - Treasurer



BERTRAND COMMUNITY SCHOOL



308-472-3427



www.BertrandVikings.org



503 School Street
Bertrand, NE 68927

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Selection and Review of Library Media

The board approves curriculum and curriculum-related materials for the district with input from administrators and staff. Those processes are covered in other board policies. Staff members seeking to procure materials for use during instruction must follow board policy, practices, and directives. Those items are not covered by this policy.

The district procures library books and other media available to students that are not part of a specific class or curriculum. For purposes of this policy, those will be called library materials. This policy addresses the selection and review of library materials, regardless of their source. This policy applies regardless of whether library materials are purchased using district funds, donated, or shared at no cost to the district.

No Right to Materials. The board supports having excellent educational opportunities for students, including availability of library materials used to enrich the educational experience. However, the board and administration are responsible for considering materials based on a variety of factors and legal obligations. There is no right to force any material to be included or excluded. Staff requesting library materials do so only within the course and scope of their employment with the district.

Selection Process. The selection and approval of new library materials must comply with the district's general requisition, donation, and budgeting requirements. The responsibility for coordinating the selection of library media materials and making recommendations for purchase is delegated to the professionally trained library media personnel. These library media materials will align with the current mission, vision, and policies of Bertrand Community School.

Requested Review of Library Materials. Residents living within the school district boundaries should discuss any concerns regarding library material(s) with the Library/Media Specialist who may confer with the Principal. The board believes most concerns can be resolved informally; however, residents of the school district may request a formal review of a specific library material (*i.e.*, a specific book, magazine, etc.) or portion of a specific library material by submitting the "Library Material Review Request" attached to this policy. The phases of the review process will be as follows:

Phase I: Library Material Review Form is Submitted to Principal. The Principal shall make their recommendation. If the filing **resident** is not satisfied with the rationale and decision provided by the Principal, an appeal can be made to the Superintendent for review.

Phase II: Library Material Review Form is Submitted to the Superintendent. The superintendent will review the request within a reasonable time after receiving it. The superintendent may consult with the school's librarian or media specialist, staff, **board**, and legal counsel at his or her discretion. The superintendent may decide to remove the material, keep the material, restrict access to the material to students based on age or grade level, or make any other determination the superintendent deems appropriate. The superintendent's decision regarding the review will be communicated to the requester in writing.

Phase III: Library Material Review Form is Submitted to the School Board. If the filing **resident** is not satisfied with the rationale and decision provided by the Superintendent, **the board may hear appeal(s) regarding the review of library material.**

Additional Rules for Library Media Review. Unless the superintendent decides otherwise, the library material will remain in circulation while a review is pending. Unless otherwise required by law, no library material will be reviewed again within 4 years after a requested review is completed. Any school district **resident** requesting review of multiple library materials may only request a maximum of 5 materials to be reviewed at one time, and a new request cannot be submitted until the prior review is completed and notice of the determination is provided to the requesting party. Nothing in this policy prohibits the superintendent or their designee from reviewing library material outside of the review process contained in this policy and taking any action the superintendent or their designee deems appropriate.

Adopted on: _____
Revised on: _____
Reviewed on: _____

Library Material Review Request Form

Only a **resident** of the district may request review of library material. Prior to submitting a request, please review the board's policy on Selection and Review of Library Materials. The policy is located on the district's website, or you can request a copy via email from the superintendent.

Name: _____

Phone: _____

Address: _____

Written requests to review library materials will not be considered unless the requester identifies the specific material in question and first discusses their concern with the appropriate staff member/administrator as required by board policy.

Date of conversation with Librarian/Media Specialist _____

Title of Material: _____

Author/Publisher: _____

Type of Material (book, magazine, video etc.): _____

Reason for Requesting Review (attach additional page if necessary):

Please list the specific portion of the material you find objectionable, including specific page references, sections, volumes, etc.:

Signature: _____ **Date:** _____

[DISTRICT LETTERHEAD]

[DATE]

[NAME OF REQUESTER]

[ADDRESS]

[EMAIL ADDRESS] (if sent electronically)]

Dear [NAME OF REQUESTER],

On [DATE], the district received your request to review [INSERT REQUESTED MATERIAL]. After considering your concerns and reviewing the material, we have made the following determination.

[EXPLAIN DETERMINATION]: Remain in circulation; removed from circulation; remain in circulation with restrictions (only accessible by students of a certain age, grade, etc.)].

[OPTIONAL: INCLUDE RATIONALE]. For requests based on sensitive topics like religion, sex, gender, etc., we recommend receiving legal advice.]

The district does not place restrictions on students who can access library materials on an individual basis. Some materials are limited generally based on age, grade level, and expected student ability. If you do not want your student to access any particular material, please discuss that with your student and set that expectation as the parent or guardian. If your student has checked out a book or material you do not approve of, I am happy to work with you and your student's teacher to return that material and check out something else.

Sincerely,

[SUPERINTENDENT]