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given in advance by publication and/or posting in accordance with the Board approved method
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Board of Education. The Secretary of the Board maintains a list of the news media requesting
notification of meetings and advance notification to the listed media of the time and place of the
meeting and the subjects to be discussed at this meeting was provided. Availability of the agenda
was communicated in the publicized notice and a current copy of the Agenda was maintained as
stated in the publicized notice. All proceedings of the Board of Education, except as may be
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Chris Booth: Present

Abby Mathistad: Present

Mandyn Pruess: Present

Burt Rogers: Present

Bill Skinner: Absent

Sheryl Stansberry: Present

Bill Skinner: Present

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1. Call the meeting to order

2. Open Meetings Law

3. Roll Call

4. Consent Agenda

4.1. Approval of Minutes

4.2. Approval of General Fund Bills

4.3. Approval of Board Member Absence

5. Treasurer's report

6. Recognition of Students and Staff

7. Recognition of Visitors/Public Comment

8. ACTION ITEMS

8.1. Closed Session for the purpose of presentations from architectural firms. Closed session for the purpose of protection of the reputation of the board and firms presenting.

8.2. Approval of items as surplus for immediate sale or disposal

8.3. Approve the school district audit for 2023-2024 fiscal year

9. DISCUSSION ITEMS

9.1. Discuss administrator evaluations and timelines

10. Principal and Activities Director Reports

10.1. Elementary Principal

10.2. Secondary Principal

10.3. Activities Director Report

11. Board Reports

11.1. Negotiations Committee

11.2. Building and Grounds Committee

12. Superintendent Report

13. Next meeting date and time: Americanism Meeting starting immediately

14. Adjournment

Board of Education Regular Meeting

Monday, October 14, 2024 5:30 PM

Tekamah-Herman Public Schools, 112 N 13th St, Tekamah, NE 68061

Chris Booth: Present
Abby Mathistad: Present
Mandyn Pruess: Present
Burt Rogers: Present
Bill Skinner: Present
Sheryl Stansberry: Present

1. Call the meeting to order	Speaker (s): Board President
2. Open Meetings Law	Speaker (s): Board President
3. Roll Call	Speaker (s): Board President
4. Consent Agenda	
Action(s): Motion to approve the Consent Agenda as presented Passed with a motion by Burt Rogers and a second by Chris Booth.	
Voting Detail:	
Chris Booth:	Yea
Abby Mathistad:	Yea
Mandyn Pruess:	Yea
Burt Rogers:	Yea
Bill Skinner:	Yea
Sheryl Stansberry:	Yea
Voting Summary: Yea: 6, Nay: 0	
4.1. Approval of Minutes	
4.2. Approval of General Fund Bills	
4.3. Approval of Board Member Absence	
5. Treasurer's report	
Discussion: Mr. Kjar reviewed the August 2024 Treasurer's report with the Board.	
6. Recognition of Students and Staff	
Discussion: Mrs. Beck introduced the September students of the month. She also congratulated the entire paraprofessional team for the support they provide the students and staff. They play a vital role from supervision at lunch, before and after school duty to Life Skills classrooms and academic interventions for students.	
Mr. Heitz also recognized his staff for getting through a busy fall academic and sports season.	

7. **Recognition of Visitors/Public Comment**

Discussion: None.

8. **ACTION ITEMS**

8.1. Approve Matthew Maxwell as a substitute teacher

Action(s):

The motion to approve Matt Maxwell as a substitute teacher Passed with a motion by Chris Booth and a second by Sheryl Stansberry.

Voting Detail:

Chris Booth: Yea
Abby Mathistad: Yea
Mandyn Pruess: Yea
Burt Rogers: Yea
Bill Skinner: Yea
Sheryl
Stansberry: Yea

Voting Summary: Yea: 6, Nay: 0

8.2. Approve special education program enrollment for the 2024-2025 school year

Action(s):

Motion to approve the special education maximum enrollments for the 2024-2025 school year with a total of 102 for K-12 regular education students at 102 students, and total special education students Birth-21 at 118 students Passed with a motion by Burt Rogers and a second by Bill Skinner.

Voting Detail:

Chris Booth: Yea
Abby Mathistad: Yea
Mandyn Pruess: Yea
Burt Rogers: Yea
Bill Skinner: Yea
Sheryl
Stansberry: Yea

Voting Summary: Yea: 6, Nay: 0

9. **DISCUSSION ITEMS**

9.1. Discuss, consider, and take all action to set a timeline for the superintendent's evaluation

Discussion: Mr. Kjar explained to the Board that since we are past his first year with us, we can now move to a 1 review per year plan. With the Board, they decided to have the evaluation complete for the results to be shared at the December Board meeting.

9.2. Set meeting for Committee on Americanism

Discussion: Mr. Kjar informed the Board that the secondary staff will be giving a short presentation on their role in promoting Americanism in their classrooms. The Americanism committee will meet following the November 11th,

2024 regular Board meeting.

10. Principal Reports

10.1. Elementary Principal

Discussion: Mrs. Beck gave the Board an overview of the reasons she would like to enhance the preschool programming. Early intervention and high quality preschool programming moves the meter and will increase student outcomes. Logistics of expanding is under consideration.

10.2. Secondary Principal

Discussion: Mr. Heitz has begun planning the veterans' day program. He has been working with teacher's on their individual goals, and with the student leadership group on promoting Tiger Pride.

11. Board Reports

Discussion: None

12. Superintendent Report

Discussion: Mr. Kjar reported that he is continuing to work with the negotiation committee. They are discussing leave time and benefits plans. Also discussed is adding two columns to the salary schedule, MS+27 and MS+36.

13. Next meeting date and time: Monday, November 11th, 2024 @ 5:30 pm

14. Adjournment

Action(s):

The motion to adjourn meeting at 6:07pm Passed with a motion by Chris Booth and a second by Bill Skinner.

Voting Detail:

Chris Booth:	Yea
Abby Mathistad:	Yea
Mandyn Pruess:	Yea
Burt Rogers:	Yea
Bill Skinner:	Yea
Sheryl Stansberry:	Yea

Voting Summary: Yea: 6, Nay: 0

Board Secretary

Tekamah-Herman Public Schools
 11/11/2024 3:58 PM

Auto	10/17/2024	Crexendo Phone	1,271.86
Auto	10/29/2024	Easy Timeclock	67.00
144337	11/11/2024	AMAZON CAPITAL SERVICES, INC	255.81
144338	11/11/2024	Apple Computer Inc	598.00
144339	11/11/2024	BAUER BUILT	480.37
144340	11/11/2024	APRYL BECK	324.28
144341	11/11/2024	BOMGAARS SUPPLY INC	208.42
144342	11/11/2024	BRANIFF SERVICE	1,930.82
144343	11/11/2024	Kevin Breedlove	10.00
144344	11/11/2024	BRUMMOND DISPOSAL LLC	415.00
144345	11/11/2024	BUDDIES RENTALS	300.00
144346	11/11/2024	Cannon	628.46
144347	11/11/2024	CASS PLUMBING	11.58
144348	11/11/2024	CENTURYLINK	516.08
144349	11/11/2024	CITY OF TEKAMAH	799.00
144350	11/11/2024	CITY WIDE FACILITY SOLUTIONS	11,200.00
144351	11/11/2024	COURT FLOORS	4,500.00
144352	11/11/2024	CRAIG RESOURCES INC, DBA CRAIG	7,007.00
144353	11/11/2024	DAS STATE ACCTG-CENTRAL FINANCE OCIO	3,100.47
144354	11/11/2024	DIETZ MUSIC HOUSE, INC	447.25
144355	11/11/2024	DWF WHOESALE FLORIST	26.40
144356	11/11/2024	ESU #2	99,598.58
144357	11/11/2024	ESU #2	8,131.63
144358	11/11/2024	ESU #2	715.00
144359	11/11/2024	FAS-BREAK	245.00
144360	11/11/2024	General Reimbursement Fund	363.34
144361	11/11/2024	BRI HANSEN	131.32
144362	11/11/2024	HD SUPPLY	140.52
144363	11/11/2024	HOPE RISING EDU	398.00
144364	11/11/2024	INSPIRA FINANCIAL	200.00
144365	11/11/2024	BRAD KJAR	285.42
144366	11/11/2024	KSB SCHOOL LAW, PC LLO	109.00
144367	11/11/2024	BROOKE CHELEEN	1,776.70
144368	11/11/2024	LOFFLER	1,539.58
144369	11/11/2024	HOLLY LOFTIS	235.84
144370	11/11/2024	MATHESON TRI-GAS, INC	746.51
144371	11/11/2024	MCCLUSKEY TREE SERVICE	200.00
144372	11/11/2024	NE COUNCIL SCHOOL ADMINISTRATORS	390.00
144373	11/11/2024	NEBRASKA ART TEACHERS ASSOCIATION	160.00
144374	11/11/2024	NEBRASKA PUBLIC POWER	7,900.00
144375	11/11/2024	OneSource	115.00
144376	11/11/2024	BRAD PAUL	181.60
144377	11/11/2024	RISE BROADBAND	110.19
144378	11/11/2024	ROOTS TO WINGS	960.00
144379	11/11/2024	SAVEMORE MARKET	304.28
144380	11/11/2024	SCHOOL NURSE SUPPLY, INC	175.88
144381	11/11/2024	Security Equipment Inc.	4,769.69
144382	11/11/2024	SHAMBURG AUTO SUPPLY, INC	57.98
144383	11/11/2024	BOB SWANBERG	16.68
144384	11/11/2024	TEACHER SYNERGY LLC	658.70
144385	11/11/2024	Tekamah-Herman Schools	209.10
144386	11/11/2024	VERIZON WIRELESS	90.30
144387	11/11/2024	VESTIS	282.48
144388	11/11/2024	WALTER LYDICK	5,425.00
	11/11/2024	BRIDGET ABRAHAM	253.53
	11/11/2024	MANNI BELFRAGE	58.96
	11/11/2024	VANESSA BRAND	235.84
	11/11/2024	CARRIE BRANIFF	64.86
	11/11/2024	BRIDGETTE BRAYMEN	191.62
	11/11/2024	Abra Bridges	206.36
	11/11/2024	CARI BRODERSEN	206.36
	11/11/2024	ANDREA BROMM	117.92
	11/11/2024	JAMIE BRUMMOND	147.40
	11/11/2024	SARAH BRUSEGAARD	236.24
	11/11/2024	WES OR LISA BURT	176.88
	11/11/2024	SABINA CAMERON	147.40
	11/11/2024	JILL CONNEALY	206.36
	11/11/2024	ERIC OR CLARITY DEVNEY	309.54
	11/11/2024	KENDAL DORN	56.01
	11/11/2024	ROBERT & BREANNE EVASIC	156.24
	11/11/2024	ASHLEY FISHER	176.88
	11/11/2024	DEANNA GOODWIN	265.32

11/11/2024	JOEL HAMAN	233.56
11/11/2024	AMANDA HANSEN	103.18
11/11/2024	CHELSEA HANSEN	138.56
11/11/2024	JON HANSEN	150.35
11/11/2024	LINDSEY HANSEN	117.92
11/11/2024	BUCK OR ALLIE HOIER	98.49
11/11/2024	KATHY HUESER	206.36
11/11/2024	ANNABELLE OR FRANCOIS JACOBS	94.34
11/11/2024	MACKENZIE KAHLANDT	277.11
11/11/2024	BRETT KAZEMBA	153.30
11/11/2024	JAMES KELLY	206.36
11/11/2024	PAIGE KNAUSS	353.76
11/11/2024	TIMOTHY OR GINA LANDSPERGER	82.54
11/11/2024	KATIE LEICHLEITER	353.76
11/11/2024	MICHAELA MANN	147.40
11/11/2024	TIFFANY MARQUARDT	159.19
11/11/2024	LAURA MCELMURAY	109.08
11/11/2024	CARISSA OR ANDY OLIGMUELLER	41.27
11/11/2024	RYANN PAGELS	442.20
11/11/2024	CHRIS PETERSEN	58.96
11/11/2024	JACOB OR TIFFANY PETTIT	265.32
11/11/2024	JESSICA SATORIE	117.92
11/11/2024	JODIE SCHUETT	194.57
11/11/2024	SHAUNA SELF	409.77
11/11/2024	TRISHA SHEETS	176.88
11/11/2024	CHRIS SMUTNY	147.40
11/11/2024	AARON SNOW	117.92
11/11/2024	JILL SPENNER	235.84
11/11/2024	SEAN THIEMANN	253.53
11/11/2024	MICHELLE TOBIN	274.16
11/11/2024	ASHLEY TYSON	235.84
11/11/2024	HAILEY WOLF	374.39
11/11/2024	KILEY WORLEY	353.76
		<u>\$ 180,619.83</u>

Building Fund

1743	11/11/2024	BOKF, NA	216,980.00
1744	11/11/2024	BUDGET BLINDS	9,543.00
1745	11/11/2024	CARROLL SEATING	11,426.55
1746	11/11/2024	CHRISTENSEN ELECTRIC LLC	1,511.96
			<u>\$ 239,461.51</u>

GENERAL FUND		
Sep-24		
CASH ON HAND	\$ 2,103,597.13	
GENERAL REIMBURSEMENT FUND		
CASH BALANCE		\$ 2,103,597.13
BURT COUNTY TAXES	\$ 191,011.49	
WASHINGTON COUNTY TAXES	\$ 62,468.89	
REAP	\$ 45,598.00	
MIPS	\$ 259.63	
ARP ESSERS III	\$ 409,197.00	
DISTANCE ED INCENTIVES PROGRAM	\$ 5,696.70	
OTHER LOCAL RECEIPTS	\$ 22.92	
STATE AID	\$ 83,973.00	
INTEREST	\$ 696.07	
	T. REVENUE	\$ 798,923.70
		\$2,902,520.83
PAYROLL	\$ 596,456.19	
EXPENDITURES	\$ 214,905.33	
	T. EXPENDITURES	\$ 811,361.52
Ending Balance 9/30/2024		\$2,091,159.31
DEPRECIATION FUND		
Sep-24		
CASH ON HAND	\$ 329,574.29	
CASH BALANCE		\$ 329,574.29
TRANSFER		
INTEREST	\$ 659.84	\$ 659.84
	TOTAL REVENUE	\$330,234.13
EXPENDITURES	\$ 22,426.00	
	TOTAL EXPENDITURE	\$ 22,426.00
Ending Balance 09/30/2024		\$307,808.13
EMPLOYEE BENEFIT FUND		
Sep-24		
CASH ON HAND	\$ 53,535.96	
CASH BALANCE		\$ 53,535.96
INTEREST	\$ 113.67	
NON-REVENUE RECEIPTS (REFUND)		
	TOTAL REVENUE	\$ 113.67
		\$ 53,649.63

EXPENDITURES	\$	-	\$53,649.63
		TOTAL EXPENDITURE	\$ -
ENDING BALANCE 9/30/2024			\$53,649.63
ACTIVITY FUND			
Sep-24			
CASH ON HAND	\$	220,891.58	
CASH BALANCE			\$ 220,891.58
DEPOSITS	\$	31,959.90	
TRANSFER IN			
INTEREST	\$	473.25	
			\$ 32,433.15
TOTAL REVENUE			\$253,324.73
EXPENDITURES	\$	37,428.65	
		TOTAL EXPENDITURE	\$ 37,428.65
Ending Balance 09/30/2024			\$215,896.08
LUNCH FUND			
Sep-24			
CASH ON HAND	\$	157,365.08	
CASH BALANCE			\$ 157,365.08
DEPOSITS	\$	24,793.85	
TRANSFER IN			
INTEREST	\$	333.06	
			\$ 25,126.91
		TOTAL REVENUE	\$ 182,491.99
EXPENDITURES	\$	35,439.80	
			\$ 35,439.80
Ending Balance 9/30/2024			\$147,052.19
BOND FUND			
Sep-24			
CASH ON HAND	\$	863,497.95	
CASH BALANCE			\$ 863,497.95
BURT COUNTY TAXES	\$	24,967.37	
WASHINGTON COUNTY TAXES	\$	8,486.99	

INTEREST	\$ 1,620.54	
		\$ 35,074.90
	TOTAL REVENUE	\$898,572.85
EXPENDITURES		
	TOTAL EXPENDITURE	\$ -
Ending Balance 9/30/2024		\$898,572.85
BUILDING FUND		
Sep-24		
CASH ON HAND	\$ 1,973,512.97	
CASH BALANCE		\$ 1,973,512.97
BURT COUNTY TAXES	\$ 24,934.97	
WASHINGTON COUNTY TAXES	\$ 8,478.48	
INTEREST	\$ 2,891.37	
		\$ 36,304.82
	TOTAL REVENUE	\$ 2,009,817.79
EXPENDITURES	\$ 11,551.75	
		\$ 11,551.75
Ending Balance 9/30/2024		\$ 1,998,266.04

Tekamah-Herman Board Meeting Elementary Report

11/11/24

Staff and Student Recognition

- Students of the month for October were: Willa Connealy, Paisley Welte, Bucky Jansen, Payton Sumey, Graysen Graef, Cami Ray, Margot Johnson, Natalie Phillips, Cade Mathistad, Weston Hansen, Easton Schuett, Remington Brummond, Jazlyn Brainard, Layne Bromm, and Josephine Bruce.
- On October 18 we held our first ROAR Rally of the year, and it was organized by our 2nd, 3rd, and 4th grade teachers. Thank you to Alexis Gibson, Amanda Hansen, Shyenne Langley, Becky Rogers, Carrie Braniff and Sarah Smith for organizing a great assembly!



Principal's Report

- Our enrollment for October was 288 students PK-6. We had new enrollments in kindergarten, second and fourth grade.
- In October I attended the second in-person session for the NAESP PK-3 Leadership Academy that I am a part of this year. Part of this academy is to work on an identified problem of practice for our building, and I have chosen our K-2/3 phonics instructional block as my project. We are currently training staff members to implement Orton-Gillingham in place of EL as part of our ELA block, and I'm excited about this for our students and staff.

Tekamah-Herman Board Meeting
Secondary Report

11/11/24

Staff and Student Recognition

- Veterans Day Program
- Nebraska State JAG Vice President–Brock Paul
- All-State Choir - LilyAnn Willing & Brock Paul
- Nebraska Middle School Honor Choir - Laney Paul, Taylor Brummond, Mya Santiago and Emily Wiese
- East Husker Conference Honor Choir - Aspen Arnold, Cadence Heath, Coraline Davis & Mady Davis

Principal's Report

- One-Act
- FFA events
- Tier II (Problem Solving) team
- CDL training

Erickson & Brooks
CERTIFIED PUBLIC ACCOUNTANTS

STEVEN E. PRIBNOW
DANIEL J. WIESEN
KENT P. SPEICHER

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Independent Auditor's Report
2023-24

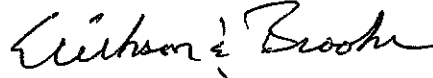
Board of Education
Burt County School District No. 1
Tekamah-Herman Community Schools
Tekamah, Nebraska

We have audited, in accordance with generally accepted auditing standards, the financial statements of Burt County School District No. 1 for the year ended August 31, 2024, and have issued our report thereon dated October 29, 2024. We have also audited the accompanying schedule of classification of payrolls by NCCI Codes and payrolls in total for Burt County School District No. 1, Tekamah, Nebraska 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 Burt County School District No. 1, Tekamah, Nebraska 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).

ERICKSON & BROOKS



Fremont, Nebraska
October 29, 2024

Burt County School District No. 1
Tekamah-Herman Community Schools
Schedule of Classification of Payrolls
by NCCI Codes and Payrolls in Total
For the Year Ended August 31, 2024

<u>Class Code</u>	<u>Total Payroll*</u>
8868 Professional Employees, Teachers, Administrators, Aides, and Clerical	\$ 4,526,323.87
9101 Custodians, Cooks, and all other employees	238,307.26
7380 Bus Drivers	<u>57,724.84</u>
Total Payroll	<u>\$ 4,822,355.97</u>

Legend

**Gross payroll as reported on unemployment insurance tax returns*

Burt County School District No. 1
Tekamah-Herman Community Schools

Signature

Date

Erickson & Brooks
CERTIFIED PUBLIC ACCOUNTANTS

STEVEN E. PRIBNOW
DANIEL J. WIESEN
KENT P. SPEICHER

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FREMONT, NEBRASKA 68026-1270

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October 29, 2024

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

RE: Burt County School District No. 11-0001

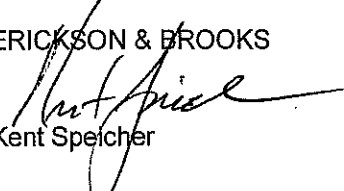
During the performance of our audit fieldwork for the year ended August 31, 2024, we performed the following procedures regarding Burt County School District No. 001's student membership and attendance reporting and testing the District's allocation of expenses to the appropriate school district/building 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 ADVISER report had the same number of days as the District's information system. ADVISER had 21.00 more days present and 21.00 fewer days absent.
7. We sampled 10 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 enrolled matched on all 10 of the students sampled. Other variances noted in the sample were minor differences in the split between present and absent for 2 students.
8. Using the same sample of 10 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 75 General Fund disbursements, noting the District's allocation to the school district/building level. The District's allocation for 74 items sampled was appropriate. We noted one item in our sample that was not allocated appropriately. The following exception was noted during our testing of expense allocations: the elementary principal's salary was coded to the high school.

If you need additional information please call me at 402-721-3454 or email me at kspeicher@eb-cpa.com.

Sincerely,

ERICKSON & BROOKS


Kent Speicher

**BURT COUNTY SCHOOL DISTRICT NO. 1
TEKAMAH - HERMAN COMMUNITY SCHOOLS**

FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024

ERICKSON & BROOKS

Certified Public Accountants

FREMONT, NEBRASKA

BURT COUNTY SCHOOL DISTRICT NO. 001
TEKAMAH-HERMAN COMMUNITY SCHOOLS
TEKAMAH, NEBRASKA
AUGUST 31, 2024

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Erickson & Brooks
CERTIFIED PUBLIC ACCOUNTANTS

STEVEN E. PRIBNOW
DANIEL J. WIESEN
KENT P. SPEICHER

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FREMONT, NEBRASKA 68026-1270

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Burt County School District No. 1
Tekamah-Herman Community Schools
Tekamah, Nebraska

Opinions

We have audited the accompanying cash basis financial statements of the governmental activities, the business-type activities, and each major fund of Burt County School District No. 001 – Tekamah-Herman Community Schools ("School District"), as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, the business-type activities, and each major fund of Burt County School District No. 001 – Tekamah-Herman Community Schools, as of August 31, 2024, and the respective changes in cash basis financial position, thereof for the year then ended in accordance with the cash basis of accounting described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of 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 your attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 1; this includes determining that the 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 School 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 Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from

Erickson & Brooks

fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

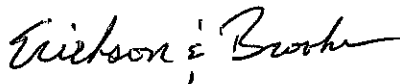
Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School District's basic financial statements. The accompanying supplementary information as listed on pages 20 through 31 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards as listed on pages 32 through 33, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relate 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 and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 29, 2024, on our consideration of the School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School District's internal control over financial reporting and compliance.

ERICKSON & BROOKS



Fremont, Nebraska
October 29, 2024

BURT COUNTY SCHOOL DISTRICT NO. 001
TEKAMAH-HERMAN COMMUNITY SCHOOLS
TEKAMAH, NEBRASKA
STATEMENT OF NET POSITION - CASH BASIS
AUGUST 31, 2024

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<u>ASSETS</u>			
Cash and cash equivalents	\$ 3,794,425	\$ 157,365	\$ 3,951,790
Due from County Treasurer	1,749,157	-	1,749,157
Total net assets	\$ 5,543,582	\$ 157,365	\$ 5,700,947
 <u>NET POSITION</u>			
Restricted	\$ 2,835,983	\$ -	\$ 2,835,983
Unrestricted	2,707,599	157,365	2,864,964
Total net position	\$ 5,543,582	\$ 157,365	\$ 5,700,947

The accompanying notes are an integral part of these financial statements.

BURT COUNTY SCHOOL DISTRICT NO. 001
TEKAMAH-HERMAN COMMUNITY SCHOOLS
TEKAMAH, NEBRASKA
STATEMENT OF ACTIVITIES - CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2024

<u>Functions/Programs</u>	<u>Program Receipts</u>			<u>Net (Disbursement) Receipt and Changes in Net Assets</u>		<u>Total</u>
	<u>Disbursements</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Primary Government</u>		
				<u>Governmental Activities</u>	<u>Business-type Activities</u>	
Governmental activities:						
Instruction	\$ 5,750,374	\$ -	\$ -	\$ (5,750,374)	\$ -	\$ (5,750,374)
Support services - students	505,146	-	-	(505,146)	-	(505,146)
Support services - instruction	190,808	-	-	(190,808)	-	(190,808)
Support services - general administration	906,608	-	-	(906,608)	-	(906,608)
Central services	389,950	-	-	(389,950)	-	(389,950)
Operation and maintenance of plant	695,549	-	-	(695,549)	-	(695,549)
Student transportation	190,448	-	-	(190,448)	-	(190,448)
Private and state categorical programs	24,302	-	-	(24,302)	-	(24,302)
Facilities acquisitions and construction	395,885	-	-	(395,885)	-	(395,885)
Debt service	1,245,620	-	-	(1,245,620)	-	(1,245,620)
Federal programs	682,718	-	506,215	(176,503)	-	(176,503)
	10,977,408	-	506,215	(10,471,193)	-	(10,471,193)
Business-type activities:						
School nutrition	323,285	120,592	172,770	-	(29,923)	(29,923)
Total primary government	\$ 11,300,693	\$ 120,592	\$ 678,985	(10,471,193)	(29,923)	(10,501,116)

The accompanying notes are an integral part of these financial statements.

BURT COUNTY SCHOOL DISTRICT NO. 001
TEKAMAH-HERMAN COMMUNITY SCHOOLS
TEKAMAH, NEBRASKA
STATEMENT OF ACTIVITIES - CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2024
 (continued)

	Net (Disbursement) Receipt and Changes in Net Assets		
	Primary Government		
	Governmental Activities	Business-type Activities	Total
Balance Forward	\$ (10,471,193)	\$ (29,923)	\$ (10,501,116)
General receipts:			
Taxes	7,211,496	-	7,211,496
Other local receipts	870,226	7,100	877,326
County receipts	21,127	-	21,127
State receipts	2,715,940	-	2,715,940
Transfers	(60,000)	60,000	-
Non-revenue receipts	2,965	-	2,965
	10,761,754	67,100	10,828,854
Change in net position	290,561	37,177	327,738
Net position - beginning	5,253,021	120,188	5,373,209
Net position - ending	\$ 5,543,582	\$ 157,365	\$ 5,700,947

The accompanying notes are an integral part of these financial statements.

BURT COUNTY SCHOOL DISTRICT NO. 001
TEKAMAH-HERMAN COMMUNITY SCHOOLS
TEKAMAH, NEBRASKA
STATEMENT OF ASSETS AND FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
AUGUST 31, 2024

	Major Funds						Total Governmental Funds
	General Fund	Depreciation Fund	Employee Benefit Fund	Special Building Fund	Bond Fund	Activity Fund	
<u>ASSETS</u>							
Cash and investments	\$ 753,605	\$ 329,574	\$ 53,536	\$ 1,773,002	\$ 663,816	\$ 220,892	\$ 3,794,425
Due from County Treasurer	1,349,992	-	-	199,483	199,682	-	1,749,157
Total assets	<u>\$ 2,103,597</u>	<u>\$ 329,574</u>	<u>\$ 53,536</u>	<u>\$ 1,972,485</u>	<u>\$ 863,498</u>	<u>\$ 220,892</u>	<u>\$ 5,543,582</u>
<u>FUND BALANCES</u>							
Restricted for:							
Capital projects	\$ -	\$ -	\$ -	\$ 1,972,485	\$ -	\$ -	\$ 1,972,485
Debt service	-	-	-	-	863,498	-	863,498
Assigned for:							
Employee benefits	-	-	53,536	-	-	-	53,536
Activity fund	-	-	-	-	-	220,892	220,892
Capital outlay	-	329,574	-	-	-	-	329,574
Unassigned	2,103,597	-	-	-	-	-	2,103,597
Total fund balances	<u>2,103,597</u>	<u>329,574</u>	<u>53,536</u>	<u>1,972,485</u>	<u>863,498</u>	<u>220,892</u>	<u>5,543,582</u>
Total fund balances	<u>\$ 2,103,597</u>	<u>\$ 329,574</u>	<u>\$ 53,536</u>	<u>\$ 1,972,485</u>	<u>\$ 863,498</u>	<u>\$ 220,892</u>	<u>\$ 5,543,582</u>

The accompanying notes are an integral part of these financial statements.

BURT COUNTY SCHOOL DISTRICT NO. 001
TEKAMAH-HERMAN COMMUNITY SCHOOLS
TEKAMAH, NEBRASKA

STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2024

	Major Funds			
	General Fund	Depreciation Fund	Employee Benefit Fund	Special Building Fund
<u>RECEIPTS</u>				
Taxes	\$ 5,561,069	\$ -	\$ -	\$ 807,512
Other local receipts	525,706	5,291	1,517	58,933
County receipts	21,127	-	-	-
State receipts	2,506,686	-	-	104,422
Federal receipts	506,215	-	-	-
Transfers	-	200,000	-	-
Other non-revenue receipts	2,750	-	215	-
Total receipts	<u>9,123,553</u>	<u>205,291</u>	<u>1,732</u>	<u>970,867</u>
<u>DISBURSEMENTS</u>				
Instruction	5,750,374	-	-	-
Support services - students	505,146	-	-	-
Support services - instruction	131,392	59,416	-	-
Support services - general administration	906,608	-	-	-
Central services	31,919	-	-	-
Operation and maintenance of plant	686,642	-	-	8,907
Student transportation	390,448	-	-	-
Private and state categorical programs	24,302	-	-	-
Facilities acquisitions and construction	-	-	-	395,885
Debt service	-	-	-	492,710
Federal programs	682,718	-	-	-
Transfers (outgoing)	235,000	-	-	-
Total disbursements	<u>9,344,549</u>	<u>59,416</u>	<u>-</u>	<u>897,502</u>
Net change in fund balance	(220,996)	145,875	1,732	73,365
Fund balances - beginning	<u>2,324,593</u>	<u>183,699</u>	<u>51,804</u>	<u>1,899,120</u>
Fund balances - ending	<u>\$ 2,103,597</u>	<u>\$ 329,574</u>	<u>\$ 53,536</u>	<u>\$ 1,972,485</u>

BURT COUNTY SCHOOL DISTRICT NO. 001
TEKAMAH-HERMAN COMMUNITY SCHOOLS
TEKAMAH, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH BASIS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2024

<u>Bond Fund</u>	<u>Activity Fund</u>	<u>Eliminations</u>	<u>Total Governmental Funds</u>
\$ 842,915	\$ -	\$ -	\$ 7,211,496
27,428	251,351	-	870,226
-	-	-	21,127
104,832	-	-	2,715,940
-	-	-	506,215
-	175,000	(375,000)	-
-	-	-	2,965
<u>975,175</u>	<u>426,351</u>	<u>(375,000)</u>	<u>11,327,969</u>
-	-	-	5,750,374
-	-	-	505,146
-	-	-	190,808
-	-	-	906,608
-	358,031	-	389,950
-	-	-	695,549
-	-	(200,000)	190,448
-	-	-	24,302
-	-	-	395,885
752,910	-	-	1,245,620
-	-	-	682,718
-	-	(175,000)	60,000
<u>752,910</u>	<u>358,031</u>	<u>(375,000)</u>	<u>11,037,408</u>
222,265	68,320		290,561
<u>641,233</u>	<u>152,572</u>		<u>5,253,021</u>
<u>\$ 863,498</u>	<u>\$ 220,892</u>		<u>\$ 5,543,582</u>

The accompanying notes are an integral part of these financial statements.

BURT COUNTY SCHOOL DISTRICT NO. 001
TEKAMAH-HERMAN COMMUNITY SCHOOLS
TEKAMAH, NEBRASKA
STATEMENT OF NET POSITION - CASH BASIS
PROPRIETARY FUND
AUGUST 31, 2024

	<u>School Nutrition Fund</u>
<u>ASSETS</u>	
Cash	<u>\$ 157,365</u>
 <u>NET POSITION</u>	
Unrestricted	<u>\$ 157,365</u>

STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN NET POSITION - CASH BASIS
PROPRIETARY FUND
FOR THE YEAR ENDED AUGUST 31, 2024

	<u>School Nutrition Fund</u>
<u>OPERATING RECEIPTS</u>	
Charges for services:	
Lunchroom sales	<u>\$ 120,592</u>
 <u>OPERATING DISBURSEMENTS</u>	
Cost of sales and services	<u>323,285</u>
Operating loss	<u>(202,693)</u>
 <u>NONOPERATING RECEIPTS</u>	
USDA and State subsidy	172,770
Investment income	<u>7,100</u>
Total nonoperating receipts	<u>179,870</u>
 <u>OTHER FINANCING SOURCES</u>	
Transfer from general fund	<u>60,000</u>
Change in net position	37,177
Total net position - beginning	<u>120,188</u>
Total net position - ending	<u>\$ 157,365</u>

The accompanying notes are an integral part of these financial statements.

BURT COUNTY SCHOOL DISTRICT NO. 1
TEKAMAH-HERMAN COMMUNITY SCHOOLS
TEKAMAH, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2024

Note 1 – Summary of Significant Accounting Policies

Overview

The significant accounting principles and practices followed by Burt County School District No. 001 – Tekamah-Herman Community Schools ("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 Government Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the School District's accounting policies are described below.

Reporting Entity

The School District's Board of Education ("Board") is the basic level of government which has 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. In addition, there are no component units as defined in GASB, which are included in the School District's reporting entity.

Basis of Accounting

The School District prepares its financial statements on the 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 School District and do not include certain transactions that would be included if the School District prepared its financial statements in accordance with generally accepted accounting principles, as applicable to Governmental units. Under the cash basis, revenues are recognized when collected rather than when earned, and expenses 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 accounting principles generally accepted in the United States, as applicable to Governmental units.

Taxes and other revenues collected by County Treasurers are included in revenues of the School District in the year collected by the counties and the School District funds held by the County Treasurers at year end are included as assets of the School District. This is in accordance with the requirements of the State of Nebraska Department of Education.

Basis of Presentation

The School District follows the provisions of Statement No. 34 ("Statement 34") of the Government Accounting Standards Board "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments." Statement 34 established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements, fund financial statements and the classification of net assets into three components - invested in capital assets, net of related debt; restricted; and unrestricted.

BURT COUNTY SCHOOL DISTRICT NO. 1
TEKAMAH-HERMAN COMMUNITY SCHOOLS
TEKAMAH, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2024
(continued)

Government-wide and Fund Financial Statements

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

The 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, state aid, and other items not properly included among program revenues are reported instead as general receipts.

Fund financial statements are provided for governmental funds and proprietary funds. A fund is considered major if it is the primary operating fund of the School District (General), meets specific criteria set forth by GASB, total assets, liabilities, receipts or disbursements are at least 10% of the total for all funds of that type and at least 5% of the corresponding element for all governmental and proprietary funds combined, or is designated as a major fund by the School District's management. The School District has elected to treat all funds as major. The following fund types are used by the School District:

Governmental Fund Types

Major Funds:

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

Depreciation Fund - A Depreciation Fund may be established in order to specifically reserve money for the eventual acquisition of costly capital outlay purchases by reserving such monies from the General Fund. The School District accounts for the allocation of funds from the General Fund to this fund as an expense in the General Fund and as a "transfer from General Fund" in the Depreciation Fund. This fund may consist of more than one account for valid allocation purposes. The purpose of a Depreciation Fund is to spread replacement costs of capital outlays over a period of years in order to avoid a disproportionate tax effect in a single year to meet such an expense. This fund is restricted as part of the Allowable Reserve by the Tax Equity and Education Opportunities Support Act. The Depreciation Fund is considered a component of the General Fund.

Employee Benefit Fund - An Employee Benefit Fund may be established in order to specifically reserve General Fund money for the benefit of school district employees (unemployment compensation, early retirement, health insurance deductibles, etc.) To allocate monies from the General Fund, a school district will show the movement of monies as an expense from the General Fund, and the Employee Benefit Fund will show the revenue as a transfer from the General Fund. A school district may divide this fund into more than one account to allocate a portion of this fund for different valid purposes. The cash reserve of this fund is restricted by statute as part of the Allowable Reserve limitation. The Employee Benefit Fund is not specifically provided for in law; therefore, this fund shall be considered a component of the General Fund.

BURT COUNTY SCHOOL DISTRICT NO. 1
TEKAMAH-HERMAN COMMUNITY SCHOOLS
TEKAMAH, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2024
(continued)

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

Bond Fund – The Bond Fund is used to record receipts and expenditures for bond principal and interest payments. Proceeds from bond issues 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.

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.

Student Fee Fund - The Student Fee Fund is a separate school district fund not funded by tax revenue into which all money collected from students pursuant to the Public Elementary and Secondary Student Fee Authorization Act must be deposited. Included are fees for extracurricular activities, postsecondary education and summer or night school. The School District does not collect student fees for these items.

Proprietary Fund Types

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 School District and general fund support of the nutrition program. All food purchases and other supplies are accounted for as expenses of the school nutrition fund; accordingly, no inventories are maintained in this fund.

Equity Classifications and Fund Balances

For the government wide financial statements, equity is classified as net position and displayed in two components:

Restricted Net Position - consists of net position with constraints placed on the use either by 1) external groups, such as creditors, grantors, contributors, or laws and 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".

It is the School District's policy to first use restricted net position, then use unrestricted net position when a disbursement is made for purposes in which both restricted and unrestricted net position is available.

For the fund financial statements, the School District follows the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The objective of the statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions.

As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications based primarily on the extent to which the School District is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. Fund balance for governmental funds can consist of the following:

Non-spendable Fund Balance - includes amounts that are not in spendable form, or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example: inventories, prepaid amounts, and long-term notes receivable.

BURT COUNTY SCHOOL DISTRICT NO. 1
TEKAMAH-HERMAN COMMUNITY SCHOOLS
TEKAMAH, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2024
(continued)

Restricted Fund Balance - includes amounts that are restricted for specific purposes stipulated by external resource providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.

Committed Fund Balance - includes amounts that can only be used for the specific purposes determined by a formal action of the School District's highest level of decision-making authority, the Board of Trustees of the School District. Commitments may be changed or lifted only by the School District taking the same formal action that imposed the constraint originally (for example: resolution and ordinance).

Assigned Fund Balance - includes amounts intended to be used by the School District for specific purposes that are neither restricted nor committed. Intent is expressed by the District Board of Trustees, or a body (a budget, finance committee, or District Manager) to which the assigned amounts are to be used for specific purposes. Assigned amounts also include all residual amounts in governmental funds (except negative amounts) that are not classified as non-spendable, restricted, or committed.

Unassigned Fund Balance - this residual classification is used for all negative fund balances.

In circumstances when an expenditure is made for a purpose for which amounts are available in multiple fund balance classifications, fund balance is depleted in the order of restricted, committed, assigned, and unassigned.

Capital Assets and Long-term Liabilities

In accordance with the cash basis of accounting, capital assets and long-term liability principal payments are recorded as expenditures when paid by the School District. No asset is recorded and no allowance for depreciation is provided or included in the accompanying financial statements. Proceeds from issuance of long-term liabilities are recorded as other financing sources net of issuance costs when received by the School District and are also not included in the accompanying financial statements.

Compensated Absences

Employees of the School District earn paid vacation, sick days and other time off depending on length of service. In accordance with the cash basis of accounting, the School District's policy is to recognize costs of compensated absences when paid to employees.

Note 2 – Budget Process and Property Taxes

The School District is required by state law to adopt annual budgets for the General Fund, Depreciation Fund, Special Building Fund, Bond Fund, Qualified Capital Purpose Undertaking Fund, Cooperative Fund, School Nutrition Fund and Activities Fund. Each budget is presented on the cash basis of accounting, which is consistent with the requirements of the state budget act.

State Statutes of the Nebraska Budget Act provide the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain specific funds are subject to various expenditures and/or tax levy limitations. The following procedures are followed in establishing the budgetary data reflected in the financial statements:

1. Prior to August 1, the administration of the School District prepares a proposed operating budget for the fiscal year commencing the following September 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted at a public meeting 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.

BURT COUNTY SCHOOL DISTRICT NO. 1
TEKAMAH-HERMAN COMMUNITY SCHOOLS
TEKAMAH, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2024
(continued)

4. Total expenditures may not legally exceed the total budget of expenditures. Appropriations lapse at year end and any revisions require a public hearing and Board approval.
5. 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 School District as of January 1. Taxes are due as of that date. One half of the real estate taxes due January 1 become delinquent after the following May 1, with the second one-half becoming delinquent after September 1.

Note 3 – Amounts Due from County Treasurer

The amounts presented as due from County Treasurer are held by the Burt County Treasurer and the Washington County Treasurer. The County bills and collects the local property taxes as agent for the School District and remits the funds to the School District monthly. The balances per county at August 31, 2024 are:

	<u>General Fund</u>	<u>Special Building Fund</u>	<u>Bond Fund</u>	<u>Totals</u>
Burt County Treasurer	\$ 1,083,775	\$ 160,082	\$ 160,241	\$ 1,404,098
Washington County Treasurer	266,217	39,401	39,441	345,059
	<u>\$ 1,349,992</u>	<u>\$ 199,483</u>	<u>\$ 199,682</u>	<u>\$ 1,749,157</u>

Note 4 – Cash and Investments

Nebraska Statute Section 79-1043 provides that the School District may, by and with the consent of the Board of Education of the School District, invest the funds 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.

At August 31, 2024, the School District had bank deposits of \$4,109,574, with a carrying amount of \$3,951,790, all of which was covered by federal depository insurance and/or collateralized by U.S. Government securities and municipal obligations subject to joint custody safe keeping receipts issued by the custodial financial institution which was not the pledging institution. No attorney's opinion has been obtained regarding the enforceability of claims which might arise under the custodial arrangements. All investments are registered in the School District's name, or are fully insured. Investments are recorded at carrying amounts which approximates market value.

Custodial Credit Risk – For bank deposits, custodial credit risk is the risk that in the event of a financial institution failure, the School District's deposits may not be returned to the School District. The School District does not have any deposits exposed to custodial credit risk. For investments, custodial credit risk is the risk that, in the event of the failure of the counterparty, the School District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The School District does not have any investments exposed to custodial credit risk.

Interest Rate Risk – As a means of limiting its exposure to fair value losses arising from rising interest rates, the District's investment policy requires that market conditions and investment securities be analyzed to determine the maximum yield to be obtained and to minimize the impact of rising interest rates.

Credit Risk – Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. The District's investments consist of IntraFi Cash Service (ICS) sweep account, minimizing credit risk associated with the District's investment portfolio.

Concentration of Credit Risk – State statutes do not limit the amount that may be invested in any one issuer.

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NOTES TO FINANCIAL STATEMENTS
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Foreign Currency Risk – This risk relates to adverse effects on the fair value of an investment from changes in exchange rates. The District's investments had no exposure to foreign currency risk and the District held no investments denominated in foreign currency as of August 31, 2024.

Note 5 – Equipment Rental

The School District had entered into a rental agreement for copiers with Loffler for a four-year term. The rental term is from May 12, 2021 to May 11, 2025, with a monthly payment of \$628. There is also a maintenance agreement with a base amount of \$1,540 monthly locked in for 48 months.

Total equipment payments for the year ending August 31, 2024, totaled \$30,961.

The School District had entered into an Apple lease agreement for a three-year term with payments due September 15, 2023, 2024, and 2025. The yearly total is \$79,110.

Note 6 – Long Term Debt

The following is a summary of debt transactions of the School District for the year ended August 31, 2024:

	<u>Issue Date</u>	<u>Beginning Balance</u>	<u>Issued</u>	<u>Redeemed</u>	<u>Ending Balance</u>
<u>Special Building Fund</u>					
2021 Refunding of 2017 lease purchase	6/2/21	\$ 490,000	\$ -	\$ 490,000	\$ -
<u>Bond Fund</u>					
2020 General obligation bonds	7/15/20	8,605,000	-	430,000	8,175,000
2021 General obligation bonds	1/12/21	2,355,000	-	120,000	2,235,000
		10,960,000	-	550,000	10,410,000
		<u>\$11,450,000</u>	<u>\$ -</u>	<u>\$ 1,040,000</u>	<u>\$10,410,000</u>

The bonds are financed by property tax levies. They are backed by the full faith, credit and taxing power of the School District. They were established to finance construction, renovation, and expansion projects with the School District's buildings.

Interest expense for the bonds for the year ended August 31, 2024 was \$203,990.

The 2020 general obligation bonds bear interest rates ranging from .5% to 2.0% with semi-annual interest payments on June 15 and December 15 and annual principal payments on June 15. The bonds mature on June 15, 2040.

The 2021 general obligation bonds bear interest rates ranging from .35% to 2.0% with semi-annual interest payments on June 15 and December 15 and annual principal payments on December 15. The bonds mature on December 15, 2040.

The 2021 refunding bonds bear interest rates ranging from .3% to .4% with semi-annual interest payments on June 1 and December 1 and annual principal payments on June 11. The bonds matured on June 1, 2024.

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The annual requirements to amortize debt payable outstanding as of August 31, 2024 are as follows:

FYE	Series 2020		Series 2021	
	<u>General Obligation Bonds</u>		<u>General Obligation Bonds</u>	
	<u>Principal Portion</u>	<u>Interest Portion</u>	<u>Principal Portion</u>	<u>Interest Portion</u>
2025	\$ 440,000	\$ 163,500	\$ 120,000	\$ 29,360
2026	445,000	154,700	120,000	28,730
2027	455,000	145,800	125,000	28,025
2028	465,000	136,700	125,000	27,213
2029	475,000	127,400	125,000	26,244
2030-34	2,525,000	490,500	640,000	110,269
2035-39	2,780,000	228,000	685,000	60,466
2040-41	590,000	11,800	295,000	5,913
	<u>\$ 8,175,000</u>	<u>\$ 1,458,400</u>	<u>\$ 2,235,000</u>	<u>\$ 316,220</u>

Note 7 – Contingencies

Grant Program - The School District participates in a number of state and federally assisted programs. These programs are subject to financial and compliance audits of various agencies and departments, many of which have not yet been performed. The School District's management believes that the amount of expenditures, if any, which may be disallowed by the granting agencies would not be significant.

Compensated Absences - As a result of the School District's use of the cash basis of accounting, accrued liabilities related to compensated absences (sick leave and vacation) and any employer-related costs earned and unpaid, are not reflected in the government-wide or fund financial statements.

Note 8 – Pension Plan

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

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 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.

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.

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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 monthly 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 years of creditable service equals 85 or greater. At ages 60 to 64, members may qualify to receive unreduced benefits under tier four "Rule of 85" if the member's attained age plus years of 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 of a percent. The current benefit paid to a retired member or beneficiary is adjusted so that the purchasing power of the benefit being paid is not less than 75 percent of the purchasing power of the initial benefit.

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

For the School District's year ended August 31, 2024, the total payroll for all employees was \$4,822,356. Total covered payroll was \$4,704,809. Covered payroll refers to all compensation paid by the School 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, to June 30, 2023 (and from July 1, 2023 through August 31, 2024). The school district (employer) contribution is 101 percent of the employee contribution. The School District's contribution to the plan for its year ended August 31, 2024 was \$464,731.

Pension Liabilities - At June 30, 2023, the School District had a liability of \$682,363 for its proportionate share of the net pension liability/asset. (This liability is not recorded in the accompanying cash basis financial statements.) The net pension liability/asset was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability/asset was determined by 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 School District's proportion of the net pension liability/asset was based on a projection of the School 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 School District's proportion was 0.164491 percent, which was a decrease of 0.00054 percent from its proportion measured as of June 30, 2022.

For the year ended June 30, 2023, the School District's allocated pension expense was \$127,919.

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:

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Inflation	2.45 percent
Salary increases, including wage inflation	2.95 - 12.95 percent
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, including inflation	7.10 percent

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

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

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

The School Plan's disability mortality rates were based on the Pub-2010 Non-Safety Disabled Mortality Table (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 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 plan's target asset allocation as of June 30, 2023, (see the discussion of the pension plan's investment policy) are summarized in the following table:

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

*Arithmetic mean, net of investment expenses.

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AUGUST 31, 2024
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Discount Rate - The discount rate used to measure the Total Pension Liability 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 plan's 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 payments to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2122.

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

	Discount rate	School District's proportionate share of net pension (asset) liability
1% decrease	6.1%	\$ 4,275,459
Current discount rate	7.1%	\$ 682,363
1% increase	8.1%	\$ (2,265,222)

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.state.ne.us/>.

Early Retirement Incentive Plan - The School District has an early retirement incentive plan that is available to certified employees and administrators having at least 15 years of credited service. The option to take the benefit is available to covered individuals for two years starting when they reach age 55, with payout over a 5 year period. The cost of the plan is recorded when paid. For the year ended August 31, 2024, benefits of \$46,812 were paid from the General Fund.

Note 9 – Interfund Transfers

	Received	Disbursed
Interfund Transfers		
General Fund	\$ -	\$ 435,000
Depreciation Fund	200,000	-
School Nutrition Fund	60,000	-
Activity Fund	175,000	-
	\$ 435,000	\$ 435,000

BURT COUNTY SCHOOL DISTRICT NO. 1
TEKAMAH-HERMAN COMMUNITY SCHOOLS
TEKAMAH, NEBRASKA
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2024
(continued)

The interfund transfers are to assist in cash flow in the activity fund, reimburse costs in the school nutrition fund, and for future needs in the depreciation fund.

As a general rule, the effect of the interfund activity has been eliminated from the government-wide financial statements.

Note 10 – Tax Abatements

The District is subject to tax abatements granted by the City of Tekamah, Nebraska, through Tax Incremental Financing (TIF) agreements with various developers. This TIF program has the stated purpose of increasing business activity and employment in the community. The incremental increase in valuation from the development is not included in the District's available valuation base until the TIF agreement has expired, which is generally 15 years. The incremental taxes, including the District's share, are returned to the developer to finance the project, effectively rebating the taxes on the increased valuation.

Information relevant to the tax abatements impacting the District for the year ended August 31, 2024, is as follows:

Total TIF valuation 2023	\$ 3,568,384
District's total levy	0.757341
District share of tax abatement	\$ 27,025

Note 11 – Risk Management

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

Note 12 – Subsequent Events

The School District has evaluated all subsequent events through October 29, 2024, the date the financial statements were available to be issued. Through that date, no significant transactions have occurred that would have a material impact on the School District's financial position and results of operations as of August 31, 2024.

SUPPLEMENTARY INFORMATION

BURT COUNTY SCHOOL DISTRICT NO. 001
TEKAMAH-HERMAN COMMUNITY SCHOOLS
TEKAMAH, NEBRASKA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2024

	Code	Budget (Original & Final)	Actual	Variance with Budget Positive (Negative)
Fund balance, September 1, 2023		\$ 1,968,727	\$ 2,324,593	\$ 355,866
Receipts (inflows):				
Local receipts:				
Taxes levied/assessed by school district	1100	6,212,230	5,561,069	(651,161)
Public power district sales tax	1120	50,000	36,532	(13,468)
Motor vehicle taxes	1125	425,000	432,406	7,406
Penalties and interest on taxes	1140	14,000	12,776	(1,224)
Interest on investments	1510	13,000	10,629	(2,371)
Local license fees	1911	5,000	5,341	341
Postsecondary receipts	1955	14,000	7,895	(6,105)
Categorical grants from corporations & other private interests	1925	439,087	-	(439,087)
Miscellaneous local receipts	1990	-	20,127	20,127
		<u>7,172,317</u>	<u>6,086,775</u>	<u>(1,085,542)</u>
County receipts:				
County fines and licenses	2110	13,000	19,887	6,887
ESU receipts	2210	-	1,240	1,240
		<u>13,000</u>	<u>21,127</u>	<u>8,127</u>
State receipts:				
State aid	3110	842,401	842,401	-
Special education (school age)	3120	950,000	846,185	(103,815)
Special education transportation (school age)	3125	43,000	22,387	(20,613)
Homestead exemption	3130	-	90,595	90,595
Property tax credit	3131	-	590,158	590,158
Nameplate capacity tax	3133	-	1,086	1,086
Pro-rate motor vehicle	3180	-	7,196	7,196
State apportionment	3400	105,000	88,178	(16,822)
Distance education incentive payments	3512	-	6,000	6,000
Career education	3551	-	7,500	7,500
Other state categorical programs	3599	-	5,000	5,000
Other state receipts	3990	7,500	-	(7,500)
		<u>1,947,901</u>	<u>2,506,686</u>	<u>558,785</u>
Federal receipts:				
Title IV Part B Subpart 1 ESSA - REAP	4310	-	40,507	40,507
Title I, Part A ESSA Improving Basic Programs Operated by Local State Agencies	4505	85,000	128,028	43,028
Title II, Part A ESSA Supporting Effective Instruction	4509	-	15,902	15,902
IDEA Part B (611) Base and Enrollment Poverty Allocation	4518	175,000	132,050	(42,950)
IDEA Preschool (619) Base/IDEA Enrollment Poverty (619) Allocation	4516	-	1,776	1,776

BURT COUNTY SCHOOL DISTRICT NO. 001
TEKAMAH-HERMAN COMMUNITY SCHOOLS
TEKAMAH, NEBRASKA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2024
 (continued)

	<u>Code</u>	<u>Budget (Original & Final)</u>	<u>Actual</u>	<u>Variance with Budget Positive (Negative)</u>
Federal Vocational & Applied Technology				
Education (Carl Perkins)	4525	10,000	-	(10,000)
Other federal categorical receipts	4530	10,000	2,256	(7,744)
Medicaid in Public Schools (MIPS)	4708	10,000	1,806	(8,194)
Medicaid Administrative Activities (MAAPS)	4709	-	2,000	2,000
Elementary & Secondary School Emergency Relief (CARES ESSER II)	4997	383,000	181,890	(201,110)
		<u>673,000</u>	<u>506,215</u>	<u>(166,785)</u>
Non-revenue receipts:				
Proceeds from the disposal of real or Personal property	5300	-	2,750	2,750
Total receipts		<u>9,806,218</u>	<u>9,123,553</u>	<u>(682,665)</u>
Total resources available		<u>11,774,945</u>	<u>11,448,146</u>	<u>(326,799)</u>
Disbursements (outflows):				
Instruction	1000	7,134,034	5,740,761	1,393,273
Support services - students	2100	831,438	514,759	316,679
Support services - instruction	2200	126,494	131,392	(4,898)
Support services - general administration	2300	974,811	906,608	68,203
Central services	2500	32,915	31,919	996
Operation and maintenance of plant	2600	679,062	686,642	(7,580)
Student transportation	2700	281,127	390,448	(109,321)
Private and state categorical programs	3500	11,370	24,302	(12,932)
Federal programs	6000	840,111	682,718	157,393
Transfers (outgoing)	8000	531,000	235,000	296,000
Total disbursements		<u>11,442,362</u>	<u>9,344,549</u>	<u>2,097,813</u>
Fund balance, August 31, 2024		<u>\$ 332,583</u>	<u>\$ 2,103,597</u>	<u>\$ 1,771,014</u>

BURT COUNTY SCHOOL DISTRICT NO. 001
TEKAMAH-HERMAN COMMUNITY SCHOOLS
TEKAMAH, NEBRASKA
BUDGETARY COMPARISON SCHEDULE
DEPRECIATION FUND
FOR THE YEAR ENDED AUGUST 31, 2024

	Budget (Original & Final)	Actual	Variance with Budget Positive (Negative)
Fund balance, September 1, 2023	\$ 183,208	\$ 183,699	\$ 491
Receipts (inflows):			
Local receipts:			
Interest	-	5,291	5,291
Transfer from other funds	-	200,000	200,000
Total receipts	-	205,291	205,291
Total resources available	183,208	388,990	205,782
Disbursements (outflows):			
Support services - instruction:			
Supplies	183,208	7,678	175,530
Property	-	51,738	(51,738)
Total disbursements	183,208	59,416	123,792
Fund balance, August 31, 2024	\$ -	\$ 329,574	\$ 329,574

BURT COUNTY SCHOOL DISTRICT NO. 001
TEKAMAH-HERMAN COMMUNITY SCHOOLS
TEKAMAH, NEBRASKA
BUDGETARY COMPARISON SCHEDULE
EMPLOYEE BENEFIT FUND
FOR THE YEAR ENDED AUGUST 31, 2024

	<u>Budget</u> <u>(Original & Final)</u>	<u>Actual</u>	<u>Variance with</u> <u>Budget Positive</u> <u>(Negative)</u>
Fund balance, September 1, 2023	\$ 51,548	\$ 51,804	\$ 256
Receipts (inflows):			
Local receipts:			
Interest	-	1,517	1,517
Non-revenue receipts:			
Other non-revenue receipts	-	215	215
Total receipts	-	1,732	1,732
Total resources available	51,548	53,536	1,988
Disbursements (outflows):			
Benefits	51,548	-	51,548
Fund balance, August 31, 2024	\$ -	\$ 53,536	\$ 53,536

BURT COUNTY SCHOOL DISTRICT NO. 001
TEKAMAH-HERMAN COMMUNITY SCHOOLS
TEKAMAH, NEBRASKA
BUDGETARY COMPARISON SCHEDULE
SPECIAL BUILDING FUND
FOR THE YEAR ENDED AUGUST 31, 2024

	Budget (Original & Final)	Actual	Variance with Budget Positive (Negative)
Fund balance, September 1, 2023	\$ 1,933,658	\$ 1,899,120	\$ (34,538)
Receipts (inflows):			
Local receipts:			
Local property taxes	944,460	807,512	(136,948)
Public power district sales tax	-	5,554	5,554
Penalties and interest on taxes	-	1,063	1,063
Interest	-	52,316	52,316
	<u>944,460</u>	<u>866,445</u>	<u>(78,015)</u>
State receipts:			
Homestead exemption	-	13,798	13,798
Pro-rate motor vehicle	-	862	862
Property tax credit	-	89,597	89,597
Nameplate capacity tax	-	165	165
	<u>-</u>	<u>104,422</u>	<u>104,422</u>
Total receipts	<u>944,460</u>	<u>970,867</u>	<u>26,407</u>
Total resources available	<u>2,878,118</u>	<u>2,869,987</u>	<u>(8,131)</u>
Disbursements (outflows):			
Operation and maintenance of plant:			
Property	-	8,907	(8,907)
Facilities acquisitions and construction:			
Purchased property services	2,383,118	384,181	1,998,937
Property	-	11,704	(11,704)
	<u>2,383,118</u>	<u>395,885</u>	<u>1,987,233</u>
Debt service:			
Other debt related expenditures	-	750	(750)
Redemption of principal	495,000	490,000	5,000
Debt service interest	-	1,960	(1,960)
	<u>495,000</u>	<u>492,710</u>	<u>2,290</u>
Total disbursements	<u>2,878,118</u>	<u>897,502</u>	<u>1,980,616</u>
Fund balance, August 31, 2024	<u>\$ -</u>	<u>\$ 1,972,485</u>	<u>\$ 1,972,485</u>

BURT COUNTY SCHOOL DISTRICT NO. 001
TEKAMAH-HERMAN COMMUNITY SCHOOLS
TEKAMAH, NEBRASKA
BUDGETARY COMPARISON SCHEDULE
BOND FUND
FOR THE YEAR ENDED AUGUST 31, 2024

	Budget (Original & Final)	Actual	Variance with Budget Positive (Negative)
Fund balance, September 1, 2023	\$ 506,866	\$ 641,233	\$ 134,367
Receipts (inflows):			
Local receipts:			
Local property taxes	945,400	842,915	(102,485)
Public power district sales tax	-	5,559	5,559
Penalties and interest on taxes	-	1,871	1,871
Interest	-	19,998	19,998
	945,400	870,343	(75,057)
State receipts:			
Homestead exemption	-	13,784	13,784
Pro-rate motor vehicle	-	1,197	1,197
Property tax credit	-	89,686	89,686
Nameplate capacity tax	-	165	165
	-	104,832	104,832
Total receipts	945,400	975,175	29,775
Total resources available	1,452,266	1,616,408	164,142
Disbursements (outflows):			
Debt service:			
Redemption of principal	550,000	550,000	-
Debt service interest	202,030	202,030	-
Other expenses	840	880	(40)
	752,870	752,910	(40)
Fund balance, August 31, 2024	\$ 699,396	\$ 863,498	\$ 164,102

BURT COUNTY SCHOOL DISTRICT NO. 001
TEKAMAH-HERMAN COMMUNITY SCHOOLS
TEKAMAH, NEBRASKA
BUDGETARY COMPARISON SCHEDULE
SCHOOL NUTRITION FUND
FOR THE YEAR ENDED AUGUST 31, 2024

	Budget (Original & Final)	Actual	Variance with Budget Positive (Negative)
Fund balance, September 1, 2023	\$ 27,647	\$ 120,188	\$ 92,541
Receipts (inflows):			
Local receipts:			
Interest	30	7,100	7,070
Sale of lunches	90,000	120,592	30,592
Transfer from general fund	100,000	60,000	(40,000)
	<u>190,030</u>	<u>187,692</u>	<u>(2,338)</u>
State receipts:			
State reimbursements	-	1,699	1,699
Federal receipts:			
Federal reimbursements	200,000	171,071	(28,929)
Total receipts	<u>390,030</u>	<u>360,462</u>	<u>(29,568)</u>
Total resources available	<u>417,677</u>	<u>480,650</u>	<u>62,973</u>
Disbursements (outflows):			
Salaries	95,000	88,021	6,979
Employee benefits	35,000	25,134	9,866
Purchased property services	30,000	12,808	17,192
Other property services	1,000	585	415
Supplies	255,677	196,447	59,230
Miscellaneous	1,000	290	710
Total disbursements	<u>417,677</u>	<u>323,285</u>	<u>94,392</u>
Fund balance, August 31, 2024	<u>\$ -</u>	<u>\$ 157,365</u>	<u>\$ 157,365</u>

BURT COUNTY SCHOOL DISTRICT NO. 001
TEKAMAH-HERMAN COMMUNITY SCHOOLS
TEKAMAH, NEBRASKA
BUDGETARY COMPARISON SCHEDULE
ACTIVITY FUND
FOR THE YEAR ENDED AUGUST 31, 2024

	Budget (Original)	Budget (Final)	Actual	Variance with Budget Positive (Negative)
Fund balance, September 1, 2023	\$ 119,059	\$ 119,059	\$ 152,572	\$ 33,513
Receipts (inflows):				
Local receipts:				
Interest	70	70	2,768	2,698
Activities receipts	190,000	240,000	248,583	8,583
Transfer from general fund	-	-	175,000	175,000
Total receipts	190,070	240,070	426,351	186,281
Total resources available	309,129	359,129	578,923	219,794
Disbursements (outflows):				
Pupil support services	309,129	359,129	358,031	1,098
Fund balance, August 31, 2024	\$ -	\$ -	\$ 220,892	\$ 220,892

BURT COUNTY SCHOOL DISTRICT NO. 001
TEKAMAH-HERMAN COMMUNITY SCHOOLS
TEKAMAH, NEBRASKA
SUPPORTING SCHEDULE OF CASH DISBURSEMENTS
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2024

Instruction:

Regular instruction:

Salaries	\$ 2,605,047
Employee benefits	1,245,200
Purchased professional services	61,171
Purchased property services	722
Other property services	38,330
Supplies	257,992
Property	5,950
Miscellaneous	23,447
	<hr/>
	4,237,859

Poverty programs:

Salaries	226,381
Employee benefits	48,506
	<hr/>
	274,887

Early childhood educational programs:

Salaries	66,590
Employee benefits	37,935
Supplies	1,202
	<hr/>
	105,727

Special education instructional programs - school age:

Salaries	724,777
Employee benefits	321,772
Purchased professional services	17,400
Other property services	42,868
Supplies	14,701
Miscellaneous	733
	<hr/>
	1,122,251

Special education instructional programs ages 0-2:

Other property services	194
	<hr/>

Summer school:

Salaries	5,948
Employee benefits	2,179
Supplies	1,329
	<hr/>
	9,456

Total instruction

5,750,374

Support services - students:

Salaries	184,014
Employee benefits	68,066
Purchased professional services	62,191
Other property services	185,865
Supplies	4,806
Miscellaneous	204
	<hr/>

Total support services - students

505,146

BURT COUNTY SCHOOL DISTRICT NO. 001
TEKAMAH-HERMAN COMMUNITY SCHOOLS
TEKAMAH, NEBRASKA
SUPPORTING SCHEDULE OF CASH DISBURSEMENTS
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2024
 (continued)

Support services - instruction:	
Salaries	70,500
Employee benefits	38,809
Purchased professional services	224
Purchased property services	83
Supplies	11,476
Property	7,200
Miscellaneous	3,100
Total support services - instruction	131,392
Support services - general administration:	
Board of education:	
Salaries	67,399
Employee benefits	62,643
Purchased professional services	17,457
Other property services	67,389
Supplies	5,357
Miscellaneous	2,610
	222,855
Executive administration:	
Salaries	185,064
Employee benefits	85,984
Purchased professional services	19,058
Other property services	7,861
Supplies	2,035
Miscellaneous	10,903
	310,905
District legal services:	
Purchased professional services	8,933
Office of principal:	
Salaries	256,287
Employee benefits	93,450
Purchased professional services	1,732
Other property services	4,055
Supplies	4,886
Miscellaneous	3,505
	363,915
Total support services - general administration	906,608

BURT COUNTY SCHOOL DISTRICT NO. 001
TEKAMAH-HERMAN COMMUNITY SCHOOLS
TEKAMAH, NEBRASKA
SUPPORTING SCHEDULE OF CASH DISBURSEMENTS
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2024
 (continued)

Central services:	
Purchased professional services	27,612
Other property services	2,908
Supplies	147
Miscellaneous	1,252
Total central services	31,919
Operation and maintenance of plant:	
Salaries	150,287
Employee benefits	71,069
Purchased professional services	75,445
Purchased property services	218,852
Supplies	170,989
Total operation and maintenance of plant	686,642
Student transportation:	
Salaries	57,725
Employee benefits	9,976
Purchased professional services	89,346
Purchased property services	6,576
Other property services	130
Supplies	23,999
Property	200,000
Miscellaneous	2,696
Total student transportation	390,448
Private and state categorical programs:	
Salaries	5,100
Employee benefits	1,782
Purchased professional services	6,000
Supplies	11,420
Total private and state categorical programs	24,302
Federal programs:	
Title I, Part A ESEA/ESSA Improving Basic Programs	108,444
Title II, Part A ESEA/ESSA Supporting Effective Instruction	12,840
IDEA Preschool (619) Base Allocation	1,790
IDEA Part B (611) Base and Enrollment Poverty Allocation Birth through Age 21	127,836
Other federal categorical expenditures	2,256
REAP	45,598
American Rescue Plan - Homeless Children and Youth I (ARP HCY I)	500
Elementary & Secondary School Emergency Relief (ARP ESSER III)	383,454
Total federal programs	682,718
Transfers	235,000
Total disbursements	\$ 9,344,549

BURT COUNTY SCHOOL DISTRICT NO. 001
TEKAMAH-HERMAN COMMUNITY SCHOOLS
TEKAMAH, NEBRASKA
NOTES TO SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED AUGUST 31, 2024

Note A - Budgetary Comparison Schedules

The School District is required by state law to adopt an annual budget that is presented on the cash basis of accounting, which is consistent with the requirements of the state budget act. The School District has elected to present the budgetary comparison schedules using the same format, terminology and classification, as the budget document. This supplementary information has been subjected to the auditing procedures applied in the audit of the basic financial statements.

Note B - Expenditures Exceed Appropriations

The following fund had expenditures exceed appropriations for the year ended August 31, 2024:

	<u>Expenditures</u>	<u>Appropriations</u>	<u>Excess</u>
Bond Fund	<u>\$ 752,910</u>	<u>\$ 752,870</u>	<u>\$ 40</u>

While the above fund's expenditures exceeded appropriations, total expenditures did not exceed total appropriations.

REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS
AND
THE UNIFORM GUIDANCE

BURT COUNTY SCHOOL DISTRICT NO. 001
TEKAMAH-HERMAN COMMUNITY SCHOOLS
TEKAMAH, NEBRASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2024

<u>Federal Grantor/ Pass Through Grantor/ Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Agency or Pass-through Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Agriculture</u>			
Pass through Nebraska			
Department of Education:			
Child Nutrition Cluster:			
School Breakfast Program	10.553	22-0011	\$ 43,386
National School Lunch Program	10.555	22-0011	126,890
Special Milk Program for Children	10.556	22-0011	795
Pass through Nebraska			
Department of Health and Human Services:			
Child Nutrition Cluster:			
Commodity non-cash award	10.555		<u>23,499</u>
Total Child Nutrition Cluster			<u>194,570</u>
<u>U.S. Department of Education</u>			
Rural Education Achievement Program (REAP)	84.358A		<u>45,598</u>
Pass through Nebraska			
Department of Education:			
Special Education Cluster:			
Special Education IDEA - Base-EP	84.027	H027A	127,836
Special Education IDEA - Preschool	84.173	H027A	<u>1,790</u>
Total Special Education Cluster			<u>129,626</u>
COVID-19 - Elementary and Secondary School Emergency Relief Fund (ARP ESSER III)	84.425U	S425U210048	383,454
COVID-19 - American Resue Plan - Homeless Children and Youth I (ARP HCY I)	84.425W	S425W210048	<u>500</u>
Total Education Stabilization Fund			<u>383,954</u>
Title I Part A - Improving the Academic Achievement of the Disadvantaged	84.010A	S010A	108,444
Title II Part A - Teacher Quality	84.367A	S367A	<u>12,840</u>
Total U.S. Department of Education			<u>680,462</u>
<u>National Endowment for the Humanities</u>			
Pass through Nebraska			
Department of Education:			
Arts NOW	45.025	1914138-61-23	<u>2,256</u>
<u>U.S. Department of Health and Human Services</u>			
Pass through Nebraska			
Department of Health and Human Services:			
Medicaid Cluster:			
Medical Assistance Program	93.778		<u>2,000</u>
Total Financial Awards, All Programs			<u>\$ 879,288</u>

See accompanying notes to schedule of expenditures of federal awards

BURT COUNTY SCHOOL DISTRICT NO. 1
TEKAMAH-HERMAN COMMUNITY SCHOOLS
TEKAMAH, NEBRASKA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AUGUST 31, 2024

Note 1 – Basis of Accounting

The Schedule of Expenditures of Federal Awards is prepared on the cash basis of accounting.

Certain federal grants received by the School District are funded on a cost-reimbursement basis whereby expenditures are subject to audit by various government agencies prior to submitting reimbursement. Under such circumstances and in a manner consistent with the basis of accounting described above, expenditure balances for these grants represent the disbursement of funds received during the course of the year. This treatment results in timing differences, which are resolved over the term of the grant period.

Note 2 – Reporting Entity

The School District, for purposes of the Schedule of Expenditures of Federal Awards, includes all funds for which the School District is financially accountable.

Note 3 – Pass - Through Awards

The School District receives certain federal awards in the form of pass-through awards from the State of Nebraska and other various agencies. Such amounts received as pass-through awards are specifically identified on the Schedule of Expenditures of Federal Awards.

Note 4 – Non-cash Awards

The National School Lunch Program involves both cash and non-cash awards to the School District. Such non-cash awards consist of donated commodities which are separately identified in the Schedule of Expenditures of Federal Awards.

Note 5 – Contingencies

The School District receives funds under various federal grant programs and such assistance is to be expended in accordance with the provisions of the various grants. Compliance with the grants is subject to audit by various government agencies which may impose sanctions in the event of noncompliance. Management believes that they have complied with all aspects of the various grant provisions and the results of adjustments, if any, relating to such audits would not have a material financial impact.

Note 6 – Indirect Costs

The School District has not elected to use the 10% de minimis cost rate.

Erickson & Brooks
CERTIFIED PUBLIC ACCOUNTANTS

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

Board of Education
Burt County School District No. 1
Tekamah-Herman Community Schools
Tekamah, 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, the business-type activities, and each major fund of Burt County School District No. 1 ("School District") as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated October 29, 2024. Our report disclosed that, as described in Note 1 to the financial statements, the School District prepares its financial statements on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that were not identified. We did identify a deficiency in internal control described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency as item 2024-01.

Erickson & Brooks

Report on Compliance and Other Matters

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

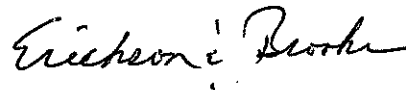
Tekamah-Herman Community School's Response to Findings

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

Purpose of this Report

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

ERICKSON & BROOKS



Fremont, Nebraska
October 29, 2024

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

Board of Education
Burt County School District No. 1
Tekamah-Herman Community Schools
Tekamah, Nebraska

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Burt County School District No. 1's ("School District") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the School District's major federal programs for the year ended August 31, 2024. The School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Burt County School District No. 1 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2024.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

Erickson & Brooks

user of the report on compliance about the School District's compliance with the requirements of each major federal program as a whole.

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

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

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

Report on Internal Control over Compliance

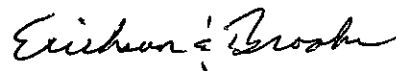
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement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

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

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

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

ERICKSON & BROOKS



Fremont, Nebraska
October 29, 2024

BURT COUNTY SCHOOL DISTRICT NO. 001
TEKAMAH-HERMAN COMMUNITY SCHOOLS
TEKAMAH, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2024

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unmodified		
Internal control over financial reporting:			
Material weakness(es) identified	<u> </u>	yes	<u> X </u> no
Significant deficiency(ies) identified that are not considered to be material weaknesses?	<u> X </u>	yes	<u> </u> None reported
Noncompliance material to financial statements noted?	<u> </u>	yes	<u> X </u> no

Federal Awards

Internal control over major programs:			
Material weakness(es) identified	<u> </u>	yes	<u> X </u> no
Significant deficiency(ies) identified that are not considered to be material weaknesses?	<u> </u>	yes	<u> X </u> None reported
Type of auditors' report issued on compliance for major programs:	Unmodified		
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	<u> </u>	yes	<u> X </u> no

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster
84.425	Education and Stabilization Fund

Dollar threshold used to distinguish between type A and type B Programs: \$ 750,000

Auditee qualified as low-risk auditee? yes X no

BURT COUNTY SCHOOL DISTRICT NO. 001
TEKAMAH-HERMAN COMMUNITY SCHOOLS
TEKAMAH, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2024

Section II – Financial Statement Findings

Reference Number	Significant Deficiency
2024-01	Lack of Segregation of Duties

Criteria or Specific Requirement:

A good system of internal control has the proper segregation of duties between authorization, custody, record keeping and reconciliation so that no one individual handles a transaction from inception to completion.

Condition:

Our audit disclosed that due to the limited number of personnel within the accounting department and insufficient guidance, the School District's accounting staff has not implemented all of the internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties to assure adequate internal controls for financial reporting.

Context:

The District Business Manager performs almost all accounting functions, including managing and reconciling bank accounts, cash receipting and depositing of revenue, initiating and approving invoices, coding and writing checks, preparing all aspects of payroll, managing all grant transactions and reports, posting transactions in the accounting software, making journal entries and preparation and review of financial reports. There are some mitigating controls including having the Superintendent providing some approvals, having the Administrative Assistant performing some reviews and handling transactions in the activity funds, having dual signatures on all checks, as well as having all Board members review and approve all general fund cash disbursements every month.

Effect:

When one individual is responsible for all accounting functions on a day to day basis, without adequate oversight:

- Intentional or unintentional errors could be made and not detected.
- Transactions could be coded in the wrong accounts or classes.
- Entries could be made to cover up fraud (fraudulent financial reporting or misappropriation of assets).

Cause:

The School District has limited staffing resources with skills, knowledge or experience to participate in internal control and the financial reporting process. Internal control procedures have not been established to better separate incompatible duties and provide adequate documentation. Many, but not all, of these procedures have been implemented largely due to the time it takes to develop with limited staffing.

BURT COUNTY SCHOOL DISTRICT NO. 001
TEKAMAH-HERMAN COMMUNITY SCHOOLS
TEKAMAH, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2024
(continued)

Recommendation:

We have made significant recommendations in the audit areas of managing cash balances, processing cash receipts, processing cash disbursements, processing and maintaining payroll, grant management, and financial reporting to improve segregation of duties and internal controls. We recommend that management and the Board continue to review and implement our recommendations and then monitor these additional policies and procedures to segregate duties to the extent possible and provide documentation and additional oversight of the Business Manager's duties, including maximizing the use of other personnel and Board involvement in oversight.

Views of Responsible Officials and Planned Corrective Action:

The School District Board of Education indicated that they recognize that the concentration of these accounting procedures has improved but not all procedures have been fully implemented from the standpoint of effective internal control. They will review and continue to implement our recommendations and will have management monitor and report on the progress of these policies and procedures. However, they have informed us that they will not be able to hire additional staff due to cost considerations.

Section III – Federal Award Findings and Questioned Costs

Internal Control over Major Programs – None
Compliance – None

BURT COUNTY SCHOOL DISTRICT NO. 001
TEKAMAH-HERMAN COMMUNITY SCHOOLS
TEKAMAH, NEBRASKA
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED AUGUST 31, 2024

Financial Statement Audit

Significant Deficiency Noted

Current Status

2023-01 Lack of Segregation of Duties

Continues in financial statement audit as 2024-01

Erickson & Brooks
CERTIFIED PUBLIC ACCOUNTANTS

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October 29, 2024

To the Board of Education
Burt County School District No. 001
Tekamah-Herman Community Schools
Tekamah, Nebraska

We have audited the financial statements of the governmental activities, the business-type activities, and each major fund of Burt County School District No. 001 – Tekamah-Herman Community Schools (School District) for the year ended August 31, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 30, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the School District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2024. We noted no transactions entered into by the School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The attached schedule summarizes misstatements detected as a result of our audit procedures and were corrected by management.

Disagreements with Management

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

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Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 29, 2024.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

We did not identify any deficiencies in the School District's internal control over financial reporting during our audit process that are required to be communicated by AU-C 265, *Communicating Internal Control Related Matters Identified in an Audit*; however, our consideration of internal control was for the limited purpose of designing our audit procedures for the purpose of expressing our opinion on the financial statements, and was not designed to identify all deficiencies in internal control.

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

Managing Cash Balances

As noted last year, reconciling bank accounts is one of the key controls in managing cash balances. However, for the control to be effective, bank statements should be received and reviewed by a responsible person other than the person who reconciles the bank account and bank reconciliations have to be prepared and reviewed in a timely fashion, reconciling items need to be investigated, and adjustments made to the accounting system where necessary.

During our audit, we noted that the School District has implemented all our recommendations and cleared all old outstanding checks and other items as we commend the School District for their efforts.

Also, during our audit, when reviewing the bank confirmations, we noted two bank accounts under the School District's EIN that are not reported in the School District's books. The accounts are a PayFlex account and a Tiger Branch account. We also noted one bank account, the General Reimbursement account, which is not reconciled to the School District's books. We recommend that the School District consider the appropriateness of each account and then properly account for them in your books.

Processing Cash Disbursements

As noted last year, the School District has controls in place for processing cash disbursements and has implemented the separation of duties and documentations we recommended. However, some of the documentation is not present that would ensure and verify the enhanced controls and segregation of duties.

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We continue to recommend that all approvals and reviews be documented with initials and date of the person performing the procedure. This would include review and approval of the purchase orders, review and approval of the invoice, and review and approval of the payment. This would include the Special Building Fund and the School Nutrition Fund expenditures. These procedures help ensure that all disbursements are properly initiated, authorized, approved and recorded in the accounting system.

Grant Management

As noted last year, while testing grant receipts and expenditures, we matched the dollar amount of receipts and expenditures recorded on the final grant reports to the amounts recorded on the general ledger for each grant. We noted that the dollar amount of expenditures recorded in the books did not agree with the amounts reported on all grant reimbursement requests. We proposed journal entries to correct the coding to properly reflect federal expenditures. The proper coding of federal and state funds is an important control in determining the major programs and the identification of federal expenditures for overall financial reporting.

The School District should review their control system to monitor the grant activity and reconcile grant receipts and expenditures recorded in the general ledger to grant applications and requests for reimbursement, and related grant reports. This would help identify new grants not communicated. The School District has developed a spreadsheet to recap federal receipts and expenditures to ensure that all federal awards and the dollar amount of expenditures agrees with the School District's books and we commend the District for their efforts.

Processing and Maintaining Payroll

During our prior and current audits, we test various payroll transactions to evaluate your controls over the processing and maintaining of payroll and related documentation. During this testing, we noted a few missing documents, like I-9s, deduction calculation errors or missing documentation, and documentation of current payrate. These oversights can represent a weakness in your internal controls over processing and maintaining proper payroll records. The School District has policies and procedures in place for processing and maintaining payroll that segregates duties to some extent and provides for sound internal control. For these controls to be effective, they must be communicated and followed. To enhance the controls and segregation of duties, we recommend the School District review their policies and procedures with payroll personnel to insure they are understood and being followed. We also recommend that the School District consider cross training duties specifically in payroll processing. This is a desirable practice to enable payroll preparers to have time off for vacation or unforeseen circumstances.

During our prior and current audit, we also reconcile your salaries and wages to your government reporting forms. During that reconciliation, last year we noted three employees were not included in the SUTA wages reporting. This caused almost a \$200,000 difference between SUTA wages reported to government agencies and what is reported in your books. This year that amount was about \$120,000. We recommend the School District reconcile wages on your books to amounts reported on government forms on a monthly or quarterly basis to help identify any differences.

Activity Fund Controls and Procedures

As noted last year, we review the cash receipts and disbursement processes for the activity funds and noted that the School District has policies and procedures in place for activity funds to segregate duties to some extent and to provide for sound internal control. We have made various recommendations for the activity funds which the District has implemented procedures to address each of our recommendations and we commend the District for their efforts. However, during our current audit we noted that purchase orders are not being used, and there is a lack of documentation of review and approval on invoices. These added procedures and documentation will help mitigate risks associated with a lack of segregation of duties for the activity funds. However, to be effective they must be followed. We will continue to monitor these procedures to ensure all involved are following them.

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As noted last year, per NDE Rule 2, Activity Funds are required 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. An Activity Fund shall not be used to record general operation revenues or expenditures, nor be used as a clearing account for the General Fund. If deficits are incurred, they shall be covered by funds transferred from the General Fund. We continue to recommend the District evaluate all their activity funds to determine they meet the above definition. We also recommend that the District review any unused or inactive activity funds and close those accounts as deemed appropriate. Lastly, we recommend that sustained deficit fund balances be covered by the general fund.

Other Matters

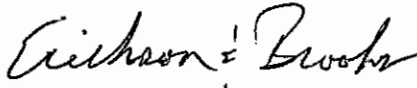
We were engaged to report on individual fund budgetary comparison schedules and supporting schedule of cash disbursements – general fund, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the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

Restriction on Use

This information is intended solely for the information and use of the Board of Education and management of the Burt County School District No. 001 – Tekamah-Herman Community Schools and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

ERICKSON & BROOKS



Client: 63030 - Burt County School District No. 1
 Engagement: AUD - Tekamah-Herman Community Schools
 Period Ending: 8/31/2024
 Trial Balance: GTB
 Workpaper: GTB AJE

10/28/2024
 11:19 AM

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		4500.05		
To reclassify September health benefits.				
01 1100 211 001	HEALTH INS SECONDARY		35,212.57	
01 1100 211 003	HEALTH INS ELEM		28,567.84	
01 1160 211 003	HEALTH INSURANCE		821.19	
01 1190 211 003	HEALTH INSURANCE		2,178.52	
01 1200 211 001	COUNSELOR SOC SEC		7,219.90	
01 1200 211 003	LB SOCIAL SECURITY		7,308.26	
01 2120 211 001	GUI HEALTH INS SEC		663.64	
01 2120 211 003	GUI HEALTH INS ELEM		2,150.94	
01 2220 211 001	HEALTH INS SEC		1,089.26	
01 2220 211 003	RETIREMENT ELEM		1,089.26	
01 2310 216 001	GROUP INSURANCE-PROF NON-		948.21	
01 2310 216 003	GROUP INSURANCE-PROF NON-		948.22	
01 2320 215 001	GROUP INSURANCE-		1,116.13	
01 2320 215 003	GROUP INSURANCE-		1,116.14	
01 2410 211 001	HEALTH INS SEC		4,464.54	
01 2610 210 001	GROUP INSURANCE-NON		1,875.56	
01 2610 210 003	GROUP INSURANCE-NON		1,875.56	
01 6200 211 003	HEALTH INSURANCE		2,178.52	
01 6998 211 003	GROUP INSURANCE-		1,089.26	
01 1100 281 001	HEALTH BENEFITS-TEACHERS/PROF			35,212.57
01 1100 281 003	HEALTH BENEFITS-TEACHERS/PROF			28,567.84
01 1160 281 003	HEALTH BENEFITS-TEACHERS/PROF			821.19
01 1190 281 003	HEALTH BENEFITS-TEACHERS/PROF			2,178.52
01 1200 281 001	HEALTH BENEFITS-TEACHERS/PROF			7,219.90
01 1200 281 003	HEALTH BENEFITS-TEACHERS/PROF			7,308.26
01 2120 281 001	HEALTH BENEFITS-TEACHERS/PROF			663.64
01 2120 281 003	HEALTH BENEFITS-TEACHERS/PROF			2,150.94
01 2220 281 001	HEALTH BENEFITS-TEACHERS/PROF			1,089.26
01 2220 281 003	HEALTH BENEFITS-			1,089.26
01 2310 286 001	HEALTH BENEFITS-PROF NON			948.21
01 2310 286 003	HEALTH BENEFITS-PROF NON			948.22
01 2320 285 001	HEALTH BENEFITS-			1,116.13
01 2320 285 003	HEALTH BENEFITS-			1,116.14
01 2410 281 001	HEALTH BENEFITS-TEACHERS/PROF			4,464.54
01 2610 280 001	HEALTH BENEFITS-NON-			1,875.56
01 2610 280 003	HEALTH BENEFITS-NON-			1,875.56
01 6200 281 003	HEALTH BENEFITS-TEACHERS/PROF			2,178.52
01 6998 281 003	HEALTH BENEFITS-			1,089.26
Total			101,913.52	101,913.52
Adjusting Journal Entries JE # 2				
Fix interfund loan payment				
01 5600	NON-REVENUE RECEIPTS		74,620.42	
01 1100 890 001 000	OTH MISC OBJECTS SEC			74,620.42
Total			74,620.42	74,620.42
Adjusting Journal Entries JE # 3				

Client: 63030 - Burt County School District No. 1
Engagement: AUD - Tekamah-Herman Community Schools
Period Ending: 8/31/2024
Trial Balance: GTB
Workpaper: GTB AJE

10/28/2024
11:19 AM

Account	Description	W/P Ref	Debit	Credit
Reclass workers comp refund				
01 5301	REVENUE FROM INSURANCE CLAIM		4,426.00	
01 1990	OTHER LOCAL RECEIPTS			4,426.00
Total			4,426.00	4,426.00
Adjusting Journal Entries JE # 4				
		4600.10		
Reclass 700 codes				
01 1100 610 001 000	SUPPLIES SEC		314.48	
01 1100 734 001 000	COMPUTER/HARD SEC			314.48
Total			314.48	314.48
Adjusting Journal Entries JE # 5				
		6100.10		
Reclass transfer to Depreciation Fund				
01 2710 732 001 000	VEHICLES		200,000.00	
01 8000 914 000 000	TRANSFERS TO BOND FUND			200,000.00
Total			200,000.00	200,000.00
Adjusting Journal Entries JE # 6				
		7200.12		
Reclass MAAPS & MIPS				
01 4708	MEDICAID		1,999.51	
01 4709	MECCA			1,999.51
Total			1,999.51	1,999.51
Adjusting Journal Entries JE # 7				
Reclass Title I - posted by Heidi				
01 1100 211 003 000	HEALTH INS ELEM		276.91	
01 1100 610 003 000	SUPPLIES ELEM		4,900.00	
01 6200 211 003 000	HEALTH INSURANCE			276.91
01 6200 610 003 000	SUPPLIES			4,900.00
Total			5,176.91	5,176.91
Adjusting Journal Entries JE # 8				
Reclass State Perkins grant - posted by Heidi				
01 3551 650 001 000	SUPPLIES - TECHNOLOGY RELATED		7,500.00	
01 1100 650 001 000	SUPPLIES-TECHNOLOGY RELATED			7,500.00
Total			7,500.00	7,500.00
Adjusting Journal Entries JE # 9				
Reclass REAP - posted by Heidi				
01 1100 610 001 000	SUPPLIES SEC		4,209.20	
01 6992 610 001 000	GENERAL SUPPLIES		345.65	
01 6992 610 001 000	GENERAL SUPPLIES		940.50	
01 6992 610 003 000	GENERAL SUPPLIES		940.50	
01 6992 650 001 000	SUPPLIES-TECHNOLOGY RELATED		775.00	
01 6992 650 003 000	SUPPLIES-TECHNOLOGY RELATED		432.55	

Client: 63030 - Burt County School District No. 1
Engagement: AUD - Tekamah-Herman Community Schools
Period Ending: 8/31/2024
Trial Balance: GTB
Workpaper: GTB AJE

10/28/2024
11:19 AM

Account	Description	W/P Ref	Debit	Credit
01 6992 650 003 000	SUPPLIES-TECHNOLOGY RELATED		775.00	
01 1100 643 001 000	WEB/CLOUD BASED SOFTWARE			775.00
01 1100 643 003 000	WEB/CLOUD BASED SOFTWARE			775.00
01 1100 650 003 000	SUPPLIES-TECHNOLOGY RELATED			432.55
01 2130 610 001 000	HEALTH SUPPLIES SEC			940.50
01 2130 610 003 000	HEALTH SUPPLIES ELEM			940.50
01 3535 610 001 000	SUPPLIES			345.65
01 6992 610 001 000	GENERAL SUPPLIES			4,209.20
Total			8,418.40	8,418.40
Adjusting Journal Entries JE # 10		7100.70		
reclass Arts grant				
01 6990 610 003 000	GENERAL SUPPLIES		2,256.00	
01 3599 610 003 000	GENERAL SUPPLIES			2,256.00
Total			2,256.00	2,256.00
Adjusting Journal Entries JE # 11				
Reclass Distance Education - posted by Heidi				
01 3512 382 001 000	DISTANCE EDUCATON		6,000.00	
01 1100 382 001 000	DISTRANCE LEARNING			6,000.00
Total			6,000.00	6,000.00
Adjusting Journal Entries JE # 12				
Reclass Perkins - posted by Heidi				
01 6700 111 001 000	SALARY-PROFESSIONAL STAFF		315.00	
01 1100 111 001 000	INSTR SAL SEC			315.00
Total			315.00	315.00
Adjusting Journal Entries JE # 13				
Reclass HCY I - posted by Heidi				
01 6993 610 001 000	HCY I SUPPLIES		250.00	
01 6993 610 003 000	HCY I SUPPLIES		250.00	
01 2130 610 001 000	HEALTH SUPPLIES SEC			250.00
01 2130 610 003 000	HEALTH SUPPLIES ELEM			250.00
Total			500.00	500.00
Adjusting Journal Entries JE # 14				
Adjust SPED - posted by Heidi				
01 1100 112 003 000	AIDES ELEM		8,179.66	
01 1100 222 003 000	SOCIAL SECURITY-INSTRUCTIONAL		625.74	
01 1100 232 003 000	RETIREMENT-INSTRUCTIONAL AIDES		808.06	
01 6408 591 001 000	SERVIES PURCHASED FROM		9,613.00	
01 2161 591 001 000	SERVIES PURCHASED FROM			9,613.00
01 6408 112 003 000	SALARIES-INSTRUCTIONAL AIDES			8,179.66
01 6408 222 003 000	SOCIAL SECURITY-INSTRUCTIONAL			625.74
01 6408 232 003 000	RETIREMENT-INSTRUCTIONAL AIDES			808.06
Total			19,226.46	19,226.46

Client: 63030 - Burt County School District No. 1
 Engagement: AUD - Tekamah-Herman Community Schools
 Period Ending: 8/31/2024
 Trial Balance: LTB
 Workpaper: LTB AJE

10/28/2024
 11:24 AM

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
Adjust fund balance to PY				
06 453 0022	INSURANCE PAYABLE THE		54.18	
06 704	Fund Balance - Regular Unspent			54.18
Total			<u><u>54.18</u></u>	<u><u>54.18</u></u>

Client: **63030 - Burt County School District No. 1**
 Engagement: **AUD - Tekamah-Herman Community Schools**
 Period Ending: **8/31/2024**
 Trial Balance: **STB**
 Workpaper: **STB AJE**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		4100.83		
Reclass closed account				
08 1510	INTEREST ON INVESTMENTS		1,028.30	
08 108	BOK FINANCIAL MONEY MARKET			1,028.30
Total			<u><u>1,028.30</u></u>	<u><u>1,028.30</u></u>
Adjusting Journal Entries JE # 2		4200.10		
Reclass				
08 1100	TAXES LEVIED/ASSESSED BY		816.53	
08 3131	RELIEF TO PROPERTY TAXPAYERS		126.18	
08 1120	PUBLIC POWER DIST SALES TAX			816.53
08 3180	PRO-RATE MOTOR VEHICLE			126.18
Total			<u><u>942.71</u></u>	<u><u>942.71</u></u>

Client: **63030 - Burt County School District No. 1**
 Engagement: **AUD - Tekamah-Herman Community Schools**
 Period Ending: **8/31/2024**
 Trial Balance: **BTB**
 Workpaper: **BTB - AJE**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1		4200.10		
Reclass in lieu receipts				
07 1100	TAXES LEVIED/ASSESSED BY		817.35	
07 1120	PUBLIC POWER DIST SALES TAX			817.35
Total			817.35	817.35
Total Adjusting Journal Entries			817.35	817.35
Total All Journal Entries			817.35	817.35

Tekamah-Herman Board Meeting Elementary Report

11/11/24

Staff and Student Recognition

- Students of the month for October were: Willa Connealy, Paisley Welte, Bucky Jansen, Payton Sumey, Graysen Graef, Cami Ray, Margot Johnson, Natalie Phillips, Cade Mathistad, Weston Hansen, Easton Schuett, Remington Brummond, Jazlyn Brainard, Layne Bromm, and Josephine Bruce.
- On October 18 we held our first ROAR Rally of the year, and it was organized by our 2nd, 3rd, and 4th grade teachers. Thank you to Alexis Gibson, Amanda Hansen,

Shyenne Langley, Becky Rogers, Carrie Braniff and Sarah Smith for organizing a great assembly!



Principal's Report

- Our enrollment for October was 288 students PK-6. We had new enrollments in kindergarten, second and fourth grade.
- In October I attended the second in-person session for the NAESP PK-3 Leadership Academy that I am a part of this year. Part of this academy is to work on an identified problem of practice for our building, and I have chosen our K-2/3 phonics instructional block as my project. We are currently training staff members to implement Orton-Gillingham in place of EL as part of our ELA block, and I'm excited about this for our students and staff.

Tekamah-Herman Board Meeting
Secondary Report

11/11/24

Staff and Student Recognition

- Veterans Day Program
- Nebraska State JAG Vice President–Brock Paul
- All-State Choir - LilyAnn Willing & Brock Paul
- Nebraska Middle School Honor Choir - Laney Paul, Taylor Brummond, Mya Santiago and Emily Wiese
- East Husker Conference Honor Choir - Aspen Arnold, Cadence Heath, Coraline Davis & Mady Davis

Principal's Report

- One-Act
- FFA events
- Tier II (Problem Solving) team
- CDL training

Fall Sports Report

Softball

- 14 girls out. 2 seniors.
- 8-19 varsity record. 4-4-2 JV record.
- Coach Sheets got her 350th career win.
- "Coaches saw tons of improvement from their young team throughout the season."
- Sammie Brodersen is continuing her softball career at Morningside University.

Football

- 26 boys out. 8 seniors.
- 1-8 varsity record. 1-5 JV record.
- "Big highlight for me was our HS guys going to the end of the year supper for the JH football guys and playing a pickup game with them, then they turned around and we had 15 plus at our youth scrimmage that same night to encourage and excite our youth guys. This was a big highlight for our program!"
- "This season we competed better than prior, scores were closer and we were in the games for longer. Our offense produced more yards per game by double this season and our 3rd down percentage this season doubled as well.
- All District recipients were Parke Loftis, Griffin Breckenridge, and Cooper Langley
- All District Honorable Mention recipients were Alex Braniff, Levi Blackford, Gabe Stock, Wade Lytle, Kash Kellogg, Dylan Petersen, and Spencer Pagels.

Volleyball

- 21 girls out. 4 seniors.
- 14-18 varsity record. 7-4 JV record. 4-5 C Team record.
- "A major highlight of our season was a reverse sweep on our home court where we defeated Wisner-Pilger in 5 sets for the second year in a row. Our record does not indicate the successes we had this season. We stole sets from 4 teams who competed in district finals and 2 teams who made the state tournament. What I am most proud of is the way the girls played their last game at sub-districts. Although the outcome wasn't what we wanted, the girls played the best volleyball they've played all season and left everything they had on the court."
- Broke 2 records this season. Emily Stansberry broke the "Points in a Season" record with 419 points and Addysen Lytle broke the "Setting %" record with a 97.6%.
- Taryn Sheets and Emily Stansberry also got their 500th career kills and Addysen Lytle got her 1000th career assist.
- "The addition of a 3rd paid coach was a huge asset for our volleyball program. We were able to break down into positions with each coach and maximize court time and coach to player attention. Our C squad girls were able to get more one-on-one instruction and break down skills that the JV/Varsity girls didn't need to spend as much time on. We anticipate that our numbers will continue to grow and truly believe at least 3 coaches are necessary in order to maximize skill development. Thank you for making athletics a priority!"

- Taryn Sheets plans on continuing her volleyball career at the college level.

Cross Country

- 5 boys and 1 girl out. 1 senior.
- The kids consistently reached new PR's every meet as they got more comfortable with the sport and got in better shape.
- At the conference meet, Sophomore Ryan Roche finished in 6th place.
- At districts, Ryan Roche had a 23rd place finish, which was 8 spots, and only 30 seconds, away from qualifying for the state meet.

JH Football

- 22 boys out
- 2-4 record.

JH Volleyball

- 32 girls out.
- 10-3 A team record. 7-5 B team record. C & D team also had winning records.

JH Sports

- 55% of our JH boys and 70% of our JH girls were out for our fall sport.
- 63% of our JH kids were out for a fall sport.
- Both coaches noted that our numbers increased with the change to 8th period JH sports and the ability for everyone to get home at an earlier time or not practicing in the morning, also was a positive as well.
- JH kids were required to "try" the sport for a week by doing drills specific to that sport to see if they liked it and would be interested in going out.
- Our JH girls wrestling team currently sits at 24 girls out with their first competition being today.