

AGENDA

School District #145 - Waverly Public Schools

1. OPENING OF THE MEETING

1.1. Call to Order

1.2. Open Meetings Act

1.3. Publication of Meeting

1.4. Roll Call

Motion to approve board member Travis Moore absence. This motion, made by Board Cheryl Landon and seconded by Board Chad Kendall, Passed 5-0 Passed with a motion by Board Member #1 and a second by Board Member #2.

1.5. Pledge of Allegiance

2. APPROVAL OF AGENDA

2.1. Approve Agenda

Approval of the agenda for the meeting Passed with a motion by Board Member #1 and a second by Board Member #2.

3. REPORTS

3.1. Building / District Administrators

3.2. Superintendent

3.3. Board Reports

4. RECOGNITION OF VISITORS / OPEN FORUM

5. ACTION ITEMS

5.1. Consent Agenda

Approval of the consent agenda Passed with a motion by Board Member #1 and a second by Board Member #2.

5.1.1. Meeting Minutes

5.1.2. Staff Resignations / Terminations

5.1.3. Staff Hires / Reassignments

5.1.4. Extra-Duty Assignments

5.1.5. Fund Balances

5.1.6. Fund Claims

5.1.7. Acceptance of Donations

5.2. 2023 - 2024 Audit and AFR

Approve 23-24 Audit Report and Responses Passed with a motion by Board Member #1 and a second by Board Member #2.

5.3. Gym Scoreboards

Approve Waverly High School gymnasium scoreboard project at a cost not to exceed \$350,000 Passed with a motion by Board Member #1 and a second by Board Member #2.

5.4. Waverly Education Association Negotiated Agreement

Approve the School District 145-Waverly/Waverly Education Association Agreement for the 2025-2026 school year (one year agreement) Passed with a motion by Board Member #1 and a second by Board Member #2.

5.5. Kordica Communications

Approve Kordica Communications to complete a communication audit in our district at a cost of \$8600 Passed with a motion by Board Member #1 and a second by Board Member #2.

5.6. School Calendar 2025-2026

Approve the 2025-2026 school calendar Passed with a motion by Board Member #1 and a second by Board Member #2.

5.7. Facility Advocates Professional Services for QCPUF Financing and Service Agreement

Approve Facility Advocates Professional Services invoice of \$9,315 and end Service Agreement Contract. Passed with a motion by Board Member #1 and a second by Board Member #2.

5.8. ESCO - Energy Services Company Contract

Approve ESCO Contract with Community Building Solutions and Rutts. Passed with a motion by Board Member #1 and a second by Board Member #2.

5.9. HVAC Service Agreement

Approve Service Agreement with Rutts HVAC Passed with a motion by Board Member #1 and a second by Board Member #2.

6. Discussion Items

6.1. Student Fee's Discussion

6.2. NASB Board Notes

6.3. Board Member Recognition

7. Convene Closed Session

7.1. Convene Closed Session

Approve convening into closed session at _____ P.M. for the purpose of discussing the superintendent's evaluation. Passed with a motion by Board Member #1 and a second by Board Member #2.

7.1.1. Restate Closed Session Reason

8. Reconvene to Open Session

8.1. Reconvene Open Session

To reconvene in open session Passed with a motion by Board Member #1 and a second by Board Member #2.

9. Upcoming Board Activities

9.1. Committee Meetings

9.2. Board Meetings

9.3. Board Training/Development

10. Adjournment

11. For Your Information

Meeting Notice

Notice of Regular Meeting
School District 145 (aka Waverly Public Schools)

The School District 145-Waverly Board of Education will convene in regular session at 7:00 p.m. on Monday, December 2nd, 2024 in the Central Office Board Room, 14511 Heywood Street, Waverly, Nebraska.

The agenda for this meeting, which shall be kept continually current, shall be readily available for public inspection at the School District 145-Waverly Central Office, located at 14511 Heywood Street, Waverly, Nebraska.

Posted this 22nd day of November, 2024.



Cory Worrell
Superintendent

Vision
Integrity
Knowledge
Excellence
Service

WHS Board Report December 2024

Vision

We continue to focus on preparing students for their future. Dr. Plugge is leading a team of teachers from the middle school and high school to determine how we can meet the strategic plan goal of increasing career opportunities for our students. Our building focus on Career and Technical Education (CTE) is driven by a commitment to equipping students with the skills, knowledge, and hands-on experience they need to succeed in today's workforce. Our ultimate goal is to align our CTE programs with the needs of local industries, and ensure that students not only gain technical expertise but also develop critical soft skills that employers value. Our team, led by Dr. Plugge, is working to create pathways that connect classroom learning to career success, offering a diverse range of programs that cater to a wide array of interests and abilities. By continuously refining our curriculum, integrating cutting-edge technology, and fostering inclusivity, we are preparing our students for high-demand careers, empowering them to make meaningful contributions to the economy and society.

One action step we have taken toward our goal was sending a team to visit Scottsbluff and Fremont High Schools. The purpose was to see how other districts are approaching this topic. Currently we are analyzing what we currently do and developing experiences we want our students to have during their time at WHS. We are also reviewing software, programming, staff and facilities that will be needed to meet the goal.

Our Parent Advisory Committee continues to meet monthly. They have asked for several parent forums on various topics. So far this year, we have hosted three:

- Financial Aid Night - Education Quest presentation during PT Conferences
- Getting in the Best College at the Lowest Cost - John Baylor of On To College
- Social Media Safety - The Nebraska Department of Education speaker

Integrity

We are working through several AI issues at the high school. Our English department has taken the lead in studying the positive and negative impacts of AI in the classroom. During our January 5th professional development session, we will have a presentation for all staff to build a common understanding of Artificial Intelligence.

In October, we honored our first Students of the Month and Teachers of the Month. This, along with the recognition of all of our successful fall sport and activity participants, is part of a plan to increase positive recognition of the great things happening at WHS. One of the many highlights is our student body receiving the Sportsmanship Award at the NSAA State Volleyball Tournament, which is a great compliment to our students and staff.

Knowledge

We are prioritizing professional development centered on the gradual release of responsibility framework, with an emphasis on enhancing teachers' ability to incorporate opportunities to respond (OTR) and checks for understanding (CFU) into their daily instruction. By gradually shifting the responsibility for learning from the teacher to the students, we aim to foster greater student independence, engagement, and mastery. Teachers have been provided with strategies to provide multiple opportunities for students to engage with content. This engagement could be through individual responses, peer discussions, or interactive activities. Teachers are also trained in effective checks for understanding, using both formative assessments and real-time feedback to monitor student progress and adjust instruction. This approach ensures that students receive the support they need at each stage of learning while promoting higher levels of student accountability and retention.

We also initiated our first Student Advisory Committee made up of 16 students from a variety of backgrounds representing all grade levels. This group meets monthly and has already had a positive impact on our school community. The committee has provided a valuable platform for students to voice their opinions, share ideas, and contribute to the decision-making processes. Through collaboration with staff and administration, the committee continues to bring a sense of ownership and engagement among students, enhancing school culture and creating a more inclusive, responsive learning environment for all. This group also met with Aaron Davis after he spoke to the student body on leadership and how our words, choices and actions can impact our futures and those around us.

Excellence

The Nebraska Department of Education ratings have come out this year and WHS has jumped two levels to an EXCELLENT Rating. This is based on many factors including attendance, improvement in academics (ACT Scores) and graduation rates. This is exciting for our staff and district leadership as WHS has been in the Good category the past two years. We will continue to focus on curriculum, instruction, and assessment and improving opportunities for all students as they prepare for their futures.

Service

One of our focuses this year is to expose our students to various service projects. The thought behind this is to engage our students in serving others. I am happy to report that our students have already initiated several food/clothing/teddy bear drives along with our blood drive. These service opportunities give back to our local community and support people in need. They also encourage teamwork, problem-solving, and leadership to help our students develop skills that will serve them outside the walls of WHS. Additionally, our students have also been in the elementary schools to work with students during homecoming and other activities.

Go Vikes!
Scott Shepard

Public Input to the Board

It is the policy of the Board of Education to provide for and encourage input from its various constituents in an appropriate and orderly fashion at regularly scheduled Board of Education meetings. The board is open to and encourages input on school issues from the public. The board would prefer that individuals or groups with school related concerns first attempt to resolve those concerns through established administrative channels.

1. Matters concerning an individual school shall be discussed first with the respective building administrator of the school.
2. If the matter is not resolved satisfactorily at the school level, it may then be brought to the Superintendent.
3. If the matter is not resolved satisfactorily at the Superintendent's level, it may then be brought before the board of education by:
 - a. Addressing the matter during Open Forum at a regular, monthly board meeting; individual presentations should be no longer than three (3) minutes and the total allotted Open Forum agenda time will be a maximum of thirty (30) minutes.
 - b. Requesting a formal agenda item by contacting the superintendent or board president on or before the Thursday prior to the regular, monthly meeting which, unless otherwise announced, will be on the first Monday of every month.
 - c. Submitting the matter in writing, said documentation can either be presented at the regular meeting or appended to the agenda, if received in the superintendent's office on the designated Thursday.
4. A response will be provided once the board has the opportunity to inquire about the matter. Possible board responses when appropriate may include, but are not limited to: directing the superintendent to address the matter; tabling for further study; appointing a temporary board committee to study and/or resolve the matter; scheduling a special meeting to hear the matter; or not taking action. Public input to the board is heard during Open Forum. Matters brought to the board in this fashion will be taken under advisement and not acted upon at that time.

Note: The chair will not allow complaints about individuals. There are appropriate channels to address such matters. Because of the potential of introducing bias into board hearings on termination cases, complaints on individual employees will be received by the board only through the Superintendent of schools.

Policy Adopted: 04/10/78
 Policy Revised: 03/07/88
 Policy Revised: 01/02/06
 Policy Revised: 11/03/08

SCHOOL DISTRICT 145
 WAVERLY, NEBRASKA

Board of Education Special Meeting

Thursday, November 14, 2024 6:00 PM Central

Central Office Building, 14511 Heywood
Street, Waverly, Nebraska
14511 Heywood
Waverly, NE 68462-0426

1. OPENING OF THE MEETING

1.1. Call to Order

The special meeting of the School District 145 Board of Education was called to order on Thursday, November 6:00 P.M., at the Central Office Board Room, 14511 Heywood Street, Waverly, Nebraska.

1.2. Open Meetings Act

COPY OF OPEN MEETINGS ACT: The Board of Education makes available at least one current copy of the Open Meetings Act posted in the meeting room at a location accessible to members of the public. The Act is posted on the wall of the meeting room.

1.3. Publication of Meeting

Notice of the meeting was given in advance by posting in accordance with the Board of Education approved method for giving notice of meetings. Notice of this meeting was given in advance to all members of the Board of Education. Availability of the agenda was communicated in the posted notice and a current copy of the agenda was maintained as stated in the posted notice.

The notice appeared in the November 8th, 2024 edition of the Waverly/Wahoo News.

1.4. Roll Call

Members Present: Scott Claycomb, Andy Grosshans, Travis Moore, Chad Kendall, Cheryl Landon, and Jessica Zuniga

Members Absent: None

1.5. Pledge of Allegiance

2. APPROVAL OF AGENDA

2.1. Approve Agenda

Approval of the agenda for the meeting Passed with a motion by Jessica Zuniga and a second by Scott Claycomb. Scott Claycomb: Yea, Andy Grosshans: Yea, Chad Kendall: Yea, Cheryl Landon: Yea, Travis Moore: Yea, Jessica Zuniga: Yea Yea: 6, Nay: 0

3. Recognition of Visitors/Open Forum

The regular board meeting agenda provides for citizens to present information or to express opinions to the board through public comment.

4. Discussion Items

4.1. Facilities

- Review of QCPUF Projects
- DLR Facility Study (updated)
- Registered Voter vs. Voter Participation Data Base
- Kordica Communications Presentation
- Preliminary Special Election Timeline (2025)
- Community Re-Engagement Process
- Next Steps

5. Upcoming Board Activities

5.1. Board Meetings

The next board meeting is scheduled for December 2nd, 2024 at the Central Office in Waverly.

6. President Grosshans Adjourned the meeting at 7:50PM

7. For Your Information

Board Member

Business Manager

Board of Education Regular Meeting

Monday, November 4, 2024 7:00 PM Central

Central Office Building, 14511 Heywood
Street, Waverly, Nebraska
14511 Heywood
Waverly, NE 68462-0426

Scott Claycomb: Present
Andy Grosshans: Present
Chad Kendall: Present
Cheryl Landon: Present
Travis Moore: Present
Jessica Zuniga: Present
Present: 6.

1. OPENING OF THE MEETING

1.1. Call to Order

The regular meeting of the School District 145 Board of Education was called to order on Monday, November 4, 2024 at 7:00P.M., at the Central Office Board Room, 14511 Heywood Street, Waverly, Nebraska.

1.2. Open Meetings Act

COPY OF OPEN MEETINGS ACT: The Board of Education makes available at least one current copy of the Open Meetings Act posted in the meeting room at a location accessible to members of the public. The Act is posted on the wall of the meeting room.

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The notice appeared in the October 25th, 2024 edition of the Waverly/Wahoo News.

1.4. Roll Call

Members Present: Scott Claycomb, Andy Grosshans, Travis Moore, Chad Kendall, Cheryl Landon, and Jessica Zuniga

Members Absent: None

1.5. Pledge of Allegiance

2. APPROVAL OF AGENDA

2.1. Approve Agenda

Approval of the agenda for the meeting Passed with a motion by Jessica Zuniga and a second by Scott Claycomb. Scott Claycomb: Yea, Andy Grosshans: Yea, Chad Kendall: Yea, Cheryl Landon: Yea, Travis Moore: Yea, Jessica Zuniga: Yea
Yea: 6, Nay: 0

3. REPORTS

3.1. Building / District Administrators

-Special Education/Student Services Director Mrs. Delanie McMillan presented to the board.

-Waverly Intermediate Principal Mr. Craig Patzel put together a written report for the board this month.. Included in this are schoolwide expectations and reinforcement systems used at WIS.

3.2. Superintendent

-Student Fee Discussion

-State Education Conference-Review of who is attending.

-Negotiations started between the Board of Education and the Waverly Education Association.

-Mr. Ricenbaw recently defended his dissertation. He will graduate in December with his doctorate from Doane University.

-Safety Presentation opportunity by Jay Martin, Director of School Safety and Security from NDE, on Nov. 12th to WMS and WHS students and parents.

-New Board Member Orientation--. December 10th Cole Stark, John Cooper and Larry Adams have committed to attending the new board member workshop in York.

3.3. Board Reports

Policy Committee

Building, Grounds, Transportation Committee

Planning and Development Committee

Performance and Assessment Committee

Board Trainings/Activity/Events

4. RECOGNITION OF VISITORS / OPEN FORUM

The regular board meeting agenda provides for citizens to present information or to express opinions to the board through public comment.

5. ACTION ITEMS

5.1. Consent Agenda

Approval of the consent agenda Passed with a motion by Cheryl Landon and a second by Chad Kendall. Scott Claycomb: Yea, Andy Grosshans: Yea, Chad Kendall: Yea, Cheryl Landon: Yea, Travis Moore: Yea, Jessica Zuniga: Yea
Yea: 6, Nay: 0

5.1.1. Meeting Minutes

5.1.2. Staff Resignations / Terminations

Name, Position, School

Tiffany Johnson, Assistant Golf Coach, Waverly High School, Resignation effective immediately

Luke Thiele, Technology, Waverly High School, Resignation effective 11/15/2024

Pat Arrello, Food Service, Waverly High School, Resignation effective 10/23/2024

5.1.3. Staff Hires / Reassignments

The information may be protected by privacy legislation until the Board of Education takes action on the staff recommendations. Therefore, this attachment(s) is not included in agenda materials provided the public and the news media. Any information in the attachment(s) that is not protected by privacy legislation, however, is available for public inspection at the Superintendent Office upon request.

5.1.4. Extra-Duty Assignments

Name, Position, Extra-Duty, School Building, Category, Level, Replacement for...

Jacob Cornelius, 8th Grade Basketball Coach, Waverly Middle School, Category IV, Level I, Replacement for TJ Wynn

Nathan Holcomb, 8th Grade Basketball Coach, Waverly Middle School, Category IV, Level I, Replacement for Brad Bowker

Nate McIntire, 7th Grade Basketball Coach, Waverly Middle School, Category IV, Level I, Replacement for Rob Retzlaff

Allen Osborn, Winter Weights, Waverly High School, Category IV, Level 7, Replacement for Laura Hilkemann

Justin Gregory, Event Worker Supervising Digital Media, Waverly High School, \$20.75/hr., 8-15 hrs./week, New hire, Beginning-pending background check

Jamie Wood, Head Unified Bowling, Waverly High School, Category IV, Level I, Replacement for Abbie Huenink, Effective 9/16/2024

Dwight Malcolm, Girls Wrestling, Waverly Middle School, Category IV, Level 4, New Assignment

Shawn Smith, Girls Wrestling, Waverly Middle School, Category IV, Level 3, New Assignment

5.1.5. Fund Balances

5.1.6. Fund Claims

5.1.7. Acceptance of Donations

5.2. Athletic Trainer

The district is in need of an athletic trainer in our district. Our current contract is with Bryan Hospital with Nebraska Orthopedic.

Approve adding 1.0 FTE for an athletic trainer position to District 145 - Waverly. Passed with a motion by Jessica Zuniga and a second by Scott Claycomb.

Scott Claycomb: Yea, Andy Grosshans: Yea, Chad Kendall: Yea, Cheryl Landon: Yea, Travis Moore: Yea, Jessica Zuniga: Yea

Yea: 6, Nay: 0

5.3. Out of State Trip

Approve the cross-country team's out of state trip request Passed with a motion by Scott Claycomb and a second by Chad Kendall. Scott Claycomb: Yea, Andy Grosshans: Yea, Chad Kendall: Yea, Cheryl Landon: Yea, Travis Moore: Yea, Jessica Zuniga: Yea

Yea: 6, Nay: 0

5.4. Discuss, Review and Take all Necessary Action to Select an ESCO partner.

Motion to authorize the district administration to enter into contract negotiations with Community Building Solutions and Rutts as the Districts ESCO partner. Passed with a motion by Scott Claycomb and a second by Travis Moore. Scott Claycomb: Yea, Andy Grosshans: Yea, Chad Kendall: Yea, Cheryl Landon: Yea, Travis Moore: Yea, Jessica Zuniga: Yea

Yea: 6, Nay: 0

6. Discussion Items

6.1. 2025-2026 School Calendar Preview

Our calendar committee met this school year and created the 2025-2026 calendar. We would look to take action on the calendar at our regular December meeting next month.

6.2. November 14th Special Board Meeting Discussion

This special board meeting is scheduled to discuss facilities.

6.3. Superintendent Intent to Return/Evaluation

Intent to return letter attached. Other attached items include:

BP 2100-Superintendent of Schools

BP 2120-Superintendent of Schools Procedures

BP 2121-Superintendent Evaluation Form

You can use this link to view superintendent contract and amendment.

<https://stpa.education.ne.gov/Search.aspx>

7. Convene Closed Session

7.1. Convene Closed Session

The Board of Education is authorized by state statute to hold closed sessions. Closed sessions may be held when clearly necessary for the protection of the public interest or for the prevention of the needless injury to the reputation of the individual. Reasons that meet this standard include but are not limited to: (a) strategy sessions with respect to collective bargaining, real estate matters, pending litigation, or litigation which is imminent as evidenced by communication of a claim or threat of litigation to or by the public body; (b) discussion regarding deployment of security personnel or devices; (c) investigative proceedings regarding the allegations of criminal misconduct; (d) evaluation of the job performance of a person when necessary to prevent the needless injury to the reputation of a person and if such person has not requested a public meeting; and (e) legal advice.

7.1.1. Restate Closed Session Reason

Restate that the reason to enter into closed session is for

8. Reconvene to Open Session

8.1. Reconvene Open Session

Official Record of Time Board of Education Reconvenes into Open Session

9. Upcoming Board Activities

9.1. Committee Meetings

Policy Committee

Building, Grounds, Transportation Committee

Planning and Development Committee

Performance and Assessment Committee

Board Trainings/Activity/Events

9.2. Board Meetings

A special board meeting is scheduled for Thursday, November 14th, 2024 starting at 6:00 p.m. at the Central Office in Waverly. This special board meeting is being held to discuss facilities.

The next regular board meeting is scheduled for Monday, December 2nd, 2024 starting at 7:00 p.m. in Waverly at the Central Office.

9.3. Board Training/Development

All board members, other than Cheryl, are registered for the state school board meeting. Chad is the voting delegate.

2024

November

State Education Conference

November 20-22-CHI Health Center, Omaha

November 22-Delegate Assembly

December

New Board Member Workshops

December-10-York

December 11-La Vista

2025

Legislative Issues Conference

January 26-27, 2025-Lincoln

School Board Member Week In Nebraska

January 26-February 1, 2025

President's Retreat

February 16-17, 2025-Kearney

NAEP State Convention

March 19-20, 2025-Kearney Country Club

NASB Member Golf Outing

June 11 2025-Kearney Country Club

School Leaders and Law Conference

June 11-12, 2025-Kearney

Leadership Workshops
June 28-29-30, Locations TBD

Alicap Summer Workshops-TBD

Area Membership Meetings
Fall, 2025

Labor Relations Conference
October 1-2, 2025-Omaha

2025-State Education Conference
November 19-21, 2025-Omaha

New Board Member Workshop
December 3, 2025-Kearney

10. Adjournment

The meeting was declared adjourned by the President at 7:46PM.

11. For Your Information

The School District #145 – Board of Education reserves the right to convene a Closed Session for purposes in accordance with §84-1410(1).

November 15, 2024

Mr. Scott Shepard,

This letter is to notify you that I am resigning my teaching position at Waverly High School effective at the end of the 2024-2025 school year.

The past eleven years have been fulfilled with great opportunities and experiences. I attribute this to the great community of Waverly, our students, and the outstanding staff I have had the opportunity to work with.

I have been offered and have accepted a position with Springfield Platteview Community Schools, which will commence at the start of the 2025-2026 school year. My children Dawson and Olivia attend SPCS and I am looking forward to sharing more experiences with them as both a teacher and a parent in the district.

Thank you to the Waverly community, our students, and staff I have worked with for the past eleven years. You have all made this a special place and one me and my family will forever be grateful for.

Go Vikes!

A handwritten signature in black ink, appearing to read 'Mark Robles', written in a cursive style.

Mark Robles

November 22, 2024

To: Cory Worrell

Re: My Change of Life

This announcement may come as a shock and surprise to you. For that I am deeply sorry.

I am formally submitting my retirement effective May, 30, 2025.

I realize that I am much too young to be retiring, but you see I have won a large amount of money playing the slots.

It's been a pleasure working here for the last 10 years, but all good employees eventually leave. I'm not sure of all I will be doing in my remaining years, but hopefully travelling some and spending time on beaches with my toes in the water and my butt in the sand. (I got that from a song but it is fitting).

I wish you all the best and thank you for allowing me to work with so many amazing people in District 145 all these years. I know how much you'll miss my presence here, but I'll send postcards from the various places I'll be visiting.

Almost sincerely,

A handwritten signature in cursive script that reads "Lois Stephenson".

Lois Stephenson

Mr. Patzel,

I will be resigning from my paraprofessional position effective November 26, 2024. I am hoping to continue working in the district as a substitute paraprofessional.

I have enjoyed my time at Waverly Intermediate School and I am grateful I had the opportunity to work with wonderful students, educators and support staff. I will always cherish the relationships I built and will miss seeing everyone on a daily basis.

I've truly appreciated my time as part of your team and I look forward to continuing my work as a substitute paraprofessional at WIS.

Thank you,
Staci Faber

**Fund Balances as of:
November 27, 2024**

| Fund | October 30, 2024 | Receipts | Expenditures | Transfers | November 27, 2024 |
|------------------------------------|-------------------------|---------------------|---------------------|------------------|--------------------------|
| Money Market | 6,882,836.93 | 21,718.18 | - | (104,377.72) | 6,800,177.39 |
| General | 6,837,341.47 | 648,929.45 | 2,274,295.94 | - | 5,211,974.98 |
| Building | 351,493.98 | 4,742.82 | 156,534.79 | - | 199,702.01 |
| Bond 15 Construction | 0.33 | - | - | - | 0.33 |
| Bond 2016- 2021B (Debt) | 144,409.61 | 1,754.59 | - | - | 146,164.20 |
| Bond 2015- 2015/2020 (Debt) | 225,424.62 | 2,739.49 | - | - | 228,164.11 |
| Bond 11 A/B K-8- 2021A Debt | 352,101.82 | 3,829.18 | - | - | 355,931.00 |
| Bond 11 C 9-12- 2016B Debt | 99,772.57 | 1,051.11 | - | - | 100,823.68 |
| Hot Lunch | 464,196.15 | 161,769.32 | 197,126.21 | - | 428,839.26 |
| 2003 QCPUF (Env Hazards) | 2.33 | - | - | - | 2.33 |
| 2010 QCPUF | 8.89 | - | - | - | 8.89 |
| 2012 QCPUF | 58,147.74 | 84.86 | 9,593.20 | - | 48,639.40 |
| 2013 QCPUF | 196,547.29 | 2,297.54 | 253,312.00 | 104,377.72 | 49,910.55 |
| 2024 QCPUF | - | 6,290,209.33 | - | - | 6,290,209.33 |
| Depreciation | 259,034.76 | 31.59 | 62,000.00 | - | 197,066.35 |
| Total | 15,871,318.49 | 7,139,157.46 | 2,952,862.14 | - | 20,057,613.81 |

Batch Description: 12/3/24 BOND FUND INVOICES Processing Month: 12/2024 Credit Card Vendor ID: End of Fiscal Year Expense Invoices:

Vendor ID: BOKFIN BOK FINANCIAL PO Number: Invoice Number: LCSD145GO16B-1224 Amount: 208,366.25
 Description: DEC 24 PMT Invoice Date: 12/01/2024 Due Date: 12/03/2024 Status: AP 1099 Amount: 0.00
 Sequence: 1 Check Type: Automatic Payment Checking Account ID: 7 Check Number: 14 Check Date: 12/03/2024

| <u>Chart of Account Number</u> | <u>Detail Description</u> | <u>Cost Center ID</u> | <u>Detail Amount</u> | <u>1099 Detail Amount</u> | <u>Asset/Asset Tag</u> | <u>In Full</u> |
|--------------------------------|--------------------------------------|-----------------------|----------------------|---------------------------|------------------------|----------------|
| 07 5000 831 0 000 | PRINCIPAL 765-537 | | 205,000.00 | | N | |
| 07 5000 832 0 000 | INTEREST 765-537 | | 3,166.25 | | N | |
| 07 5000 833 0 000 | SEMI ANNUAL PAYING AGENT FEE 765-537 | | 200.00 | | N | |

Vendor ID: BOKFIN BOK FINANCIAL PO Number: Invoice Number: WAVERLYPS21A-1224 Amount: 867,450.00
 Description: DEC 24 PMT Invoice Date: 12/01/2024 Due Date: 12/03/2024 Status: AP 1099 Amount: 0.00
 Sequence: 1 Check Type: Automatic Payment Checking Account ID: 7 Check Number: 14 Check Date: 12/03/2024

| <u>Chart of Account Number</u> | <u>Detail Description</u> | <u>Cost Center ID</u> | <u>Detail Amount</u> | <u>1099 Detail Amount</u> | <u>Asset/Asset Tag</u> | <u>In Full</u> |
|--------------------------------|--------------------------------------|-----------------------|----------------------|---------------------------|------------------------|----------------|
| 07 5000 831 0 000 | PRINCIPAL 765-529 | | 850,000.00 | | N | |
| 07 5000 832 0 000 | INTEREST 765-529 | | 17,250.00 | | N | |
| 07 5000 833 0 000 | SEMI ANNUAL PAYING AGENT FEE 765-529 | | 200.00 | | N | |

Vendor ID: BOKFIN BOK FINANCIAL PO Number: Invoice Number: WAVERLYPS21B-1224 Amount: 351,757.50
 Description: DEC 24 PMT Invoice Date: 12/01/2024 Due Date: 12/03/2024 Status: A 1099 Amount: 0.00
 Sequence: 1 Check Type: Automatic Payment Checking Account ID: 7 Check Number: 14 Check Date: 12/03/2024

| <u>Chart of Account Number</u> | <u>Detail Description</u> | <u>Cost Center ID</u> | <u>Detail Amount</u> | <u>1099 Detail Amount</u> | <u>Asset/Asset Tag</u> | <u>In Full</u> |
|--------------------------------|--------------------------------------|-----------------------|----------------------|---------------------------|------------------------|----------------|
| 07 5000 831 0 000 | PRINCIPAL 749-606 | | 315,000.00 | | N | |
| 07 5000 832 0 000 | INTEREST 749-606 | | 36,557.50 | | N | |
| 07 5000 833 0 000 | SEMI ANNUAL PAYING AGENT FEE 749-606 | | 200.00 | | N | |

Vendor ID: BOKFIN BOK FINANCIAL PO Number: Invoice Number: WAVERLYPSG20-1224 Amount: 518,195.00
 Description: DEC 24 PMT Invoice Date: 12/01/2024 Due Date: 12/03/2024 Status: AP 1099 Amount: 0.00
 Sequence: 1 Check Type: Automatic Payment Checking Account ID: 7 Check Number: 14 Check Date: 12/03/2024

| <u>Chart of Account Number</u> | <u>Detail Description</u> | <u>Cost Center ID</u> | <u>Detail Amount</u> | <u>1099 Detail Amount</u> | <u>Asset/Asset Tag</u> | <u>In Full</u> |
|--------------------------------|--------------------------------------|-----------------------|----------------------|---------------------------|------------------------|----------------|
| 07 5000 831 0 000 | PRINCIPAL 749-572 | | 450,000.00 | | N | |
| 07 5000 832 0 000 | INTEREST 749-572 | | 67,995.00 | | N | |
| 07 5000 833 0 000 | SEMI ANNUAL PAYING AGENT FEE 749-572 | | 200.00 | | N | |

Batch 1099 Total: 0.00 Batch Total: 1,945,768.75

Report 1099 Total: 0.00 Report Total: 1,945,768.75

| Check # | Vendor Name | Amount | |
|------------------------------------|-----------------|--|--------|
| Account Number | Invoice | Description | Amount |
| Checking | 1 | | |
| Checking | 1 Fund: 01 | GENERAL FUND | |
| 72450 AIKEN, MADELEINE | | | 220.00 |
| 01 2212 320 0 000 | REIMB 120324 | MW BAND & ORCHESTRA CLINIC PF | 220.00 |
| | | Vendor Total: | 220.00 |
| 72451 AIRGAS | | | 277.17 |
| 01 1100 442 2 001 1170 | 551619376 | CYLINDER RENTAL 10/1/24-10/31/24 | 277.17 |
| 72451 AIRGAS | | | 569.93 |
| 01 1100 610 2 001 1170 | 9154528018 | ACETYLENE, ARGON, OXYGEN | 569.93 |
| | | Vendor Total: | 847.10 |
| 72452 AKRS EQUIPMENT SOLUTIONS INC | | | 599.16 |
| 01 2630 610 1 003 | 4035086 | TIRES | 119.84 |
| 01 2630 610 1 004 | 4035086 | TIRES | 119.83 |
| 01 2630 610 1 006 | 4035086 | TIRES | 119.83 |
| 01 2630 610 2 002 | 4035086 | TIRES | 119.83 |
| 01 2630 610 2 001 | 4035086 | TIRES | 119.83 |
| | | Vendor Total: | 599.16 |
| 72453 ALLIED OIL & TIRE COMPANY | | | 711.30 |
| 01 2710 610 0 000 | 0251127-IN | OIL, WINDSHIELD WASH | 569.04 |
| 01 2712 610 0 000 | 0251127-IN | OIL, WINDSHIELD WASH | 142.26 |
| | | Vendor Total: | 711.30 |
| 72454 AMAZON CAPITAL SERVICES | | | 155.86 |
| 01 1100 610 2 002 1111 | 11LG-NQWC-J41J | 120 Sheets Parchment Paper, 8.5 x11" Cer | 99.90 |
| 01 1100 610 2 002 1111 | 11LG-NQWC-J41J | Fuutreo 360 Pcs 2 Inches Gold Foil Certi | 55.96 |
| 72454 AMAZON CAPITAL SERVICES | | | 57.90 |
| 01 2120 610 2 002 | 1333Y-LLY7-4GXQ | Dum Dums Original Mix 400 ct. Bag | 57.90 |
| 72454 AMAZON CAPITAL SERVICES | | | 59.92 |
| 01 1100 610 2 002 1170 | 134D-DWTC-JCLW | 250 Pcs Balsa Wood Sticks 1/8 x 1/8 x 12 | 59.92 |
| 72454 AMAZON CAPITAL SERVICES | | | 141.27 |
| 01 1100 610 2 002 1111 | 13WM-MD91-14P9 | 2-in-1 Folding Hand Truck Dolly 330LB Lo | 94.89 |
| 01 1100 610 2 002 1111 | 13WM-MD91-14P9 | Sharpty Plastic Clothes Hangers - Adult | 24.04 |
| 01 1100 610 2 002 1111 | 13WM-MD91-14P9 | Energizer MAX C Batteries, Premium Alkal | 12.99 |
| 01 1100 610 2 002 1111 | 13WM-MD91-14P9 | Sharpie 22480PP Flip Chart Marker, Bulle | 9.35 |
| 72454 AMAZON CAPITAL SERVICES | | | 94.25 |
| 01 1200 610 2 002 1222 | 143V-FRPT-1N9G | Betty Crocker Gluten Free Chocolate Fros | 14.32 |
| 01 1200 610 2 002 1222 | 143V-FRPT-1N9G | RAYONNER Candle Lighter Plasma with USB | 7.49 |
| 01 1200 610 2 002 1222 | 143V-FRPT-1N9G | 365 by Whole Foods Market, Gluten Free Y | 5.69 |
| 01 1200 610 2 002 1222 | 143V-FRPT-1N9G | Planters Honey Roasted Peanuts (60 ct Pa | 19.32 |
| 01 1200 610 2 002 1222 | 143V-FRPT-1N9G | King Arthur Gluten Free Chocolate Cake M | 11.78 |
| 01 1200 610 2 002 1222 | 143V-FRPT-1N9G | Self Adhesive Dots, 1000Pcs(500 Pair) 0. | 17.96 |

| Check # | Vendor Name | Amount | |
|---------------------------|-------------------------------|---|--------|
| Account Number | Invoice | Description | Amount |
| 01 1200 610 2 002 1222 | 143V-FRPT- 1N9G | PHD CAKE 144-Count Multicolored Spiral B | 7.99 |
| 01 1200 610 2 002 1222 | 143V-FRPT- 1N9G | King Arthur Gluten Free Confetti Cake Mi | 9.70 |
| | 72454 AMAZON CAPITAL SERVICES | | 45.03 |
| 01 3535 890 0 000 | 14K9-C3RN- JLXN | 1.75mm Silk Shiny PLA Filament 6 in 1 Br | 26.99 |
| 01 3535 890 0 000 | 14K9-C3RN- JLXN | MIKA3D Silk Shiny White PLA Filament, 1K | 18.04 |
| | 72454 AMAZON CAPITAL SERVICES | | 9.99 |
| 01 2130 610 1 006 | 16XN-7N9P- 3LD6 | FRESINIDER Premium Elastic Bandage Wrap | 9.99 |
| | 72454 AMAZON CAPITAL SERVICES | | 39.99 |
| 01 2410 610 1 006 | 1743-NCLY- 13NP | 6os Popcorn Machine Popcorn Packets, 24 | 39.99 |
| | 72454 AMAZON CAPITAL SERVICES | | 142.89 |
| 01 8000 913 2 001 | 17GC-YM1K- 3X3Q | SPEAKER WALL MOUNTS, SERVER CABINET | 142.89 |
| | 72454 AMAZON CAPITAL SERVICES | | 15.03 |
| 01 2620 610 0 000 | 193D-HTHF- 4JMT | SUPPLIES | 15.03 |
| | 72454 AMAZON CAPITAL SERVICES | | 49.03 |
| 01 1200 610 1 006 1221 | 19DM-FQJ6- K9X4 | Wired Number Pad, USB Numeric Keypad 19 | 9.89 |
| 01 1200 610 1 006 1221 | 19DM-FQJ6- K9X4 | EXPO Fine-Tip Low-Odor Dry Erase Markers | 20.15 |
| 01 1200 610 1 006 1221 | 19DM-FQJ6- K9X4 | Jolly Ranchers Assorted Fruit Flavored H | 18.99 |
| | 72454 AMAZON CAPITAL SERVICES | | 34.98 |
| 01 3535 890 0 000 | 19TH-GCML- 1P47 | 108'' x 12'' Moss Table Runner Dried Mos | 27.99 |
| 01 3535 890 0 000 | 19TH-GCML- 1P47 | Shipping | 6.99 |
| | 72454 AMAZON CAPITAL SERVICES | | 17.90 |
| 01 2620 610 0 000 | 1D69-HT6P- 7JV9 | DECALS | 17.90 |
| | 72454 AMAZON CAPITAL SERVICES | | 27.99 |
| 01 1200 610 2 002 1222 | 1FRT-ND9T- HH9W. | Janlaugh 100 Pcs Washable Markers Bulk B | 27.99 |
| | 72454 AMAZON CAPITAL SERVICES | | 106.15 |
| 01 2141 610 0 000 | 1GWP-RNLM- 1CGH | Magnetic File Holder | 18.42 |
| 01 2141 610 0 000 | 1GWP-RNLM- 1CGH | Carpet Marker Strips | 9.49 |
| 01 2141 610 0 000 | 1GWP-RNLM- 1CGH | Aheroi 4 Pcs Light Covers | 22.29 |
| 01 2141 610 0 000 | 1GWP-RNLM- 1CGH | 12 pcs Colorful Hanging Paper Lanterns P | 16.99 |
| 01 2141 610 0 000 | 1GWP-RNLM- 1CGH | Kitchen Timer for Cooking | 16.99 |
| 01 2141 610 0 000 | 1GWP-RNLM- 1CGH | 9.8 Feet Pom Pom Garland Rainbow | 11.99 |
| 01 2141 610 0 000 | 1GWP-RNLM- 1CGH | AnyDesign 32.8 Ft Preppy Happy Face Bull | 9.98 |
| | 72454 AMAZON CAPITAL SERVICES | | 39.67 |
| 01 1100 610 2 002 1190 | 1HNV-4T69- CFL4 | Topwey Pen Holder for Desk, Rotating Pen | 9.98 |

| Check # | Vendor Name | Amount | | Amount |
|---------------------------|-------------------------------|--|---------|---------|
| Account Number | Invoice | Description | | Amount |
| 01 1100 610 2 002 1190 | 1HNV-4T69- CFL4 | Printworks White Cardstock, 67 lb, 96 Br | | 29.69 |
| | 72454 AMAZON CAPITAL SERVICES | | 47.24 | |
| 01 2620 610 2 002 | 1HT6-3DNG- T1PT | SUPPLIES | | 47.24 |
| | 72454 AMAZON CAPITAL SERVICES | | 64.75 | |
| 01 3535 890 0 000 | 1HT6-3DNG- T73X | Small Round Plastic Fish Bowls for Parti | | 22.76 |
| 01 3535 890 0 000 | 1HT6-3DNG- T73X | Sundpey Home Tool Kit 148- Pcs - Househol | | 41.99 |
| | 72454 AMAZON CAPITAL SERVICES | | 387.21 | |
| 01 2710 610 0 000 | 1JHR-DX9Y- 361W | SUPPLIES | | 387.21 |
| | 72454 AMAZON CAPITAL SERVICES | | 30.66 | |
| 01 3535 890 0 000 | 1K7V-JCXT- H7TW | shipping | | 6.99 |
| 01 3535 890 0 000 | 1K7V-JCXT- H7TW | Better Office Products Yellow Paper 2 Po | | 23.67 |
| | 72454 AMAZON CAPITAL SERVICES | | 291.99 | |
| 01 1100 610 2 002 1176 | 1KDP-NQFK- CQF9 | New Amazon Fire HD 8 tablet, 8" HD Displ | | 109.98 |
| 01 1100 610 2 002 1176 | 1KDP-NQFK- CQF9 | TESSAN Outlet Extender USB C 15W, 3 USB | | 28.46 |
| 01 1100 610 2 002 1176 | 1KDP-NQFK- CQF9 | Ticonderoga Wood-Cased Pencils, Pre-Shar | | 34.35 |
| 01 1100 610 2 002 1176 | 1KDP-NQFK- CQF9 | SHARPIE Metallic Permanent Markers, Fine | | 9.22 |
| 01 1100 610 2 002 1176 | 1KDP-NQFK- CQF9 | New Amazon Fire HD 8 tablet, 8" HD Displ | | 109.98 |
| | 72454 AMAZON CAPITAL SERVICES | | 34.88 | |
| 01 1100 610 2 002 1168 | 1L3X-3PTH- 4PXY | School Specialty Vinyl Gym Tape School P | | 34.88 |
| | 72454 AMAZON CAPITAL SERVICES | | 41.11 | |
| 01 1100 610 2 002 1190 | 1L6D-449G- 6V1T | POSCA 8-Color Paint Marker Set, PC-5M Me | | 17.12 |
| 01 1100 610 2 002 1190 | 1L6D-449G- 6V1T | 8 Posca Paint Markers, 5M Medium Markers | | 23.99 |
| | 72454 AMAZON CAPITAL SERVICES | | 51.86 | |
| 01 2120 610 2 002 | 1M6L-N14G- DTKG | Early Buy Lined Sticky Notes with Lines | | 12.99 |
| 01 2120 610 2 002 | 1M6L-N14G- DTKG | Vanpad Lined Sticky Notes 6X8 in Pastel | | 9.92 |
| 01 2120 610 2 002 | 1M6L-N14G- DTKG | Dum Dums Original Mix 400 ct. Bag - All- | | 28.95 |
| | 72454 AMAZON CAPITAL SERVICES | | (21.64) | |
| 01 1200 610 1 003 1222 | 1MGM-QT7N- DMF3 | Better Office Products 2pk Navy Glossy | | (21.64) |
| | 72454 AMAZON CAPITAL SERVICES | | 114.99 | |
| 01 1100 610 2 001 1110 | 1MYG-GF49- C4CY | Post-it Super Sticky Easel Pad, 25 x 30 | | 114.99 |
| | 72454 AMAZON CAPITAL SERVICES | | 35.64 | |
| 01 3535 890 0 000 | 1NND-76RC- RFC7 | Medical Nitrile Exam Gloves, Latex-Free | | 8.88 |
| 01 3535 890 0 000 | 1NND-76RC- RFC7 | File Folder Tabs, Selizo 100 Sets Hangin | | 8.89 |
| 01 3535 890 0 000 | 1NND-76RC- RFC7 | Sharpie Permanent Markers Set, Quick Dry | | 10.88 |
| 01 3535 890 0 000 | 1NND-76RC- RFC7 | Shipping | | 6.99 |

| Check # | Vendor Name | Amount | |
|---------------------------|-------------------------------|---|--------|
| Account Number | Invoice | Description | Amount |
| | 72454 AMAZON CAPITAL SERVICES | 311.82 | |
| 01 2710 610 0 000 | 1NVH-G67H-3RNK | PARTS | 311.82 |
| | 72454 AMAZON CAPITAL SERVICES | 50.65 | |
| 01 1100 610 2 002 1170 | 1QYW-VMHF-CQF6 | 100 Leland (LE10 CO2) CO2 Soda Chargers | 50.65 |
| | 72454 AMAZON CAPITAL SERVICES | 181.50 | |
| 01 1100 733 1 006 1111 | 1RD6-331L-V36W | Rubbermaid Commercial Products Inc. 50 G | 181.50 |
| | 72454 AMAZON CAPITAL SERVICES | 21.78 | |
| 01 2151 610 2 002 | 1RFD-T49D-1T4X | Amazon Basics Clear Thermal Laminating P | 21.78 |
| | 72454 AMAZON CAPITAL SERVICES | 172.78 | |
| 01 1100 610 2 001 1111 | 1RGD-YVQX-JPDW | Kleenex® Professional Facial Tissues, Bu | 62.00 |
| 01 1100 610 2 001 1111 | 1RGD-YVQX-JPDW | Post-it Super Sticky Notes Value Pack, 2 | 26.72 |
| 01 1100 610 2 001 1111 | 1RGD-YVQX-JPDW | Amazon Basics Ruled Lined Index Cards, 1 | 8.42 |
| 01 1100 610 2 001 1111 | 1RGD-YVQX-JPDW | Duracell Coppertop AA Batteries with Pow | 32.86 |
| 01 1100 610 2 001 1111 | 1RGD-YVQX-JPDW | Office Depot® Copy And Print Paper, Ledge | 42.78 |
| | 72454 AMAZON CAPITAL SERVICES | 107.78 | |
| 01 1100 610 2 002 1111 | 1RLT-3DF7-1W9V | Softsoap Antibacterial Liquid Hand Soap, | 14.88 |
| 01 1100 610 2 002 1111 | 1RLT-3DF7-1W9V | Clorox Disinfecting Wipes, Bleach | 7.68 |
| 01 1100 610 2 002 1111 | 1RLT-3DF7-1W9V | Casio HS-8VA, Solar Powered Standard Fun | 3.59 |
| 01 1100 610 2 002 1111 | 1RLT-3DF7-1W9V | HP Printer Paper 11 x 17 Paper Office | 19.79 |
| 01 1100 610 2 002 1111 | 1RLT-3DF7-1W9V | Air Apple Cider, Cranberry Tart, Fresh B | 11.99 |
| 01 1100 610 2 002 1111 | 1RLT-3DF7-1W9V | Lysol Air Sanitizer Spray, For Air Sanit | 18.87 |
| 01 1100 610 2 002 1111 | 1RLT-3DF7-1W9V | Sharpie Pocket Style Highlighters, Chise | 4.64 |
| 01 1100 610 2 002 1111 | 1RLT-3DF7-1W9V | Chisel Tip Permanent Markers, Black (12 | 11.50 |
| 01 1100 610 2 002 1111 | 1RLT-3DF7-1W9V | Post-it Super Sticky Notes, 24 Sticky No | 14.84 |
| | 72454 AMAZON CAPITAL SERVICES | 37.87 | |
| 01 2151 610 2 001 | 1RM3-9XMX-3XYM | Swiffer Sweeper 2-in-1 Dry + Wet Floor M | 18.44 |
| 01 2151 610 2 001 | 1RM3-9XMX-3XYM | ZEYAR Highlighter Pen, Cream Colors Chis | 5.09 |
| 01 2151 610 2 001 | 1RM3-9XMX-3XYM | Swiffer Sweeper Wet Mopping Cloths | 7.99 |
| 01 2151 610 2 001 | 1RM3-9XMX-3XYM | BIC Brite Liner Highlighters, 24 count | 6.35 |
| | 72454 AMAZON CAPITAL SERVICES | 20.65 | |
| 01 2151 610 2 002 | 1RTN-PW1J-JD7R | The School of Mindfulness - Mindfulness | 13.99 |
| 01 2151 610 2 002 | 1RTN-PW1J-JD7R | 500 Pieces 3/4 inch Transparent 6 color | 6.66 |
| | 72454 AMAZON CAPITAL SERVICES | 96.83 | |
| 01 2320 610 0 000 | 1RWT-G4PF-TKRJ | Kinmac 360° Cushion Protective Waterproo | 20.99 |

| Check # | Vendor Name | Amount | |
|---------------------------|-------------------------------|--|--------|
| Account Number | Invoice | Description | Amount |
| 01 2320 610 0 000 | 1RWT-G4PF-TKRJ | Laptop Notebook Skin Sticker Cover Decal | 9.98 |
| 01 2320 610 0 000 | 1RWT-G4PF-TKRJ | iColor 14 15 15.4 15.6 inch Laptop Bag C | 17.89 |
| 01 2320 610 0 000 | 1RWT-G4PF-TKRJ | AIMSA Laptop Skin Sticker Decal, 12 13 1 | 11.99 |
| 01 2320 610 0 000 | 1RWT-G4PF-TKRJ | BAGSMART 15-16 inch Laptop Sleeve with H | 22.99 |
| 01 2320 610 0 000 | 1RWT-G4PF-TKRJ | DINKY Laptop Skin Sticker Decal, 12" 13" | 12.99 |
| | 72454 AMAZON CAPITAL SERVICES | | 39.90 |
| 01 1100 610 2 001 1170 | 1T1Y-QYW6-CWYM | S/H | 6.99 |
| 01 1100 610 2 001 1170 | 1T1Y-QYW6-CWYM | Permatex 25219 Fast Orange Pumice Lotion | 32.91 |
| | 72454 AMAZON CAPITAL SERVICES | | 3.99 |
| 01 2151 610 2 002 | 1TFH-CWJ6-3YXT | KitchenAid Measuring Cups, Set Of 4, Aqu | 3.99 |
| | 72455 AMAZON CAPITAL SERVICES | | 6.59 |
| 01 3535 890 0 000 | 1TM3-R43Q-7QDX | Water Balloons Bulk 1000 Pack | 6.59 |
| | 72455 AMAZON CAPITAL SERVICES | | 515.12 |
| 01 1100 610 2 002 1168 | 1TTV-MQ9R-39QX | Pickleball Ball Badminton Nets | 515.12 |
| | 72455 AMAZON CAPITAL SERVICES | | 21.98 |
| 01 3535 890 0 000 | 1V1H-4JH6-T6YJ | Clear Heavy Duty PVC Dust Collection Hos | 21.98 |
| | 72455 AMAZON CAPITAL SERVICES | | 86.34 |
| 01 3535 890 0 000 | 1VN4-MJCF-DRNP | 60ml Syringe for Liquid, Oral, Scientifi | 5.99 |
| 01 3535 890 0 000 | 1VN4-MJCF-DRNP | You Make Plastic Project Wheels with 1/8 | 19.95 |
| 01 3535 890 0 000 | 1VN4-MJCF-DRNP | 150 Pcs Dowel Rods, 1/8 x 12 Inch | 7.99 |
| 01 3535 890 0 000 | 1VN4-MJCF-DRNP | PackageZoom 1 Pack 12 inch x 20 ft. Bubb | 9.85 |
| 01 3535 890 0 000 | 1VN4-MJCF-DRNP | Charger for MacBook Air MacBook Pro | 27.88 |
| 01 3535 890 0 000 | 1VN4-MJCF-DRNP | The Dreidel Company Fillable Easter Eggs | 6.85 |
| 01 3535 890 0 000 | 1VN4-MJCF-DRNP | Wooden Blocks, 1/2 Inch Unfinished Wood | 7.83 |
| | 72455 AMAZON CAPITAL SERVICES | | 73.41 |
| 01 1100 610 2 002 1168 | 1WLN-9DQ4-C9JK | Amicoson Pickleball Paddles - Pickleball | 59.98 |
| 01 1100 610 2 002 1168 | 1WLN-9DQ4-C9JK | Shipping | 13.43 |
| | 72455 AMAZON CAPITAL SERVICES | | 36.62 |
| 01 2620 610 1 003 | 1WW7-CQL1-RDH7 | BATTERIES | 36.62 |
| | 72455 AMAZON CAPITAL SERVICES | | 99.94 |
| 01 2710 610 0 000 | 1XCM-K7W3-DXRX | SUPPLIES | 99.94 |
| | 72455 AMAZON CAPITAL SERVICES | | 46.78 |
| 01 3535 890 0 000 | 1XPY-7KL1-3G3C | Dry Erase LapBoards, PANDRI 26 Pack Doub | 30.59 |
| 01 3535 890 0 000 | 1XPY-7KL1-3G3C | EXPO Fine Tip Dry Erase Markers, Low Odo | 16.19 |
| | 72455 AMAZON CAPITAL SERVICES | | 84.45 |

| Check # | Vendor Name | Amount | | Amount |
|---------------------------|---|--|-----------|-------------------------|
| Account Number | Invoice | Description | | Amount |
| 01 1100 610 2 001 1170 | 1Y47-KWYR- QXHW | 2SAND Feed Belt For Performax 22-44 PRO | | 84.45 |
| | 72455 AMAZON CAPITAL SERVICES | | 532.90 | |
| 01 1100 610 1 004 1111 | 1YV1-1MX6- 1QWC | writing folders construction paper | | 532.90 |
| | 72456 AMERICAN MESSAGING | | 42.78 | |
| | | | | Vendor Total: 4,666.22 |
| 01 2510 382 0 000 | D3201922YL | SVS 12/1/24-12/31/24 | | 42.78 |
| | 72457 AMI HEFFELFINGER-MARX | | 3,678.75 | |
| | | | | Vendor Total: 42.78 |
| 01 1200 320 0 000 1215 | 10/29/24- 11/21/24 | SVS 10/29/24-11/21/24 | | 3,646.00 |
| 01 1200 334 0 000 1215 | 10/29/24- 11/21/24 | SVS 10/29/24-11/21/24 | | 32.75 |
| | | | | Vendor Total: 3,678.75 |
| | 72458 AWARDS UNLIMITED | | 133.97 | |
| 01 2310 890 0 000 | 303105 | BOARD MEMBER SERVICE PLAQUES | | 133.97 |
| | 72459 BAUER BUILT TIRE | | 297.50 | |
| | | | | Vendor Total: 133.97 |
| 01 2710 340 0 000 | 840174738 | ALIGNMENT BUS 5 | | 297.50 |
| | 72460 BERKS, DARLA | | 1,600.00 | |
| | | | | Vendor Total: 297.50 |
| 01 2212 320 0 000 | 101524 | 6-12 Professional Learning | | 1,600.00 |
| | 72461 BLUM, KYLA | | 12,115.72 | |
| | | | | Vendor Total: 1,600.00 |
| 01 2151 320 1 006 | 10/22/24- 11/20/24 | SVS 10/22/24-11/20/24 | | 11,775.60 |
| 01 2151 334 1 006 | 10/22/24- 11/20/24 | SVS 10/22/24-11/20/24 | | 340.12 |
| | | | | Vendor Total: 12,115.72 |
| | 72462 CASS COUNTY ELECTION COMMISSIONER | | 200.00 | |
| 01 2310 890 0 000 | 2024 GEN ELECTION | 2024 GENERAL ELECTION CHARGES | | 200.00 |
| | 72463 CASS COUNTY REFUSE | | 600.00 | |
| | | | | Vendor Total: 200.00 |
| 01 2620 431 1 003 | 684-1124 | TRASH & RECYCLING NOV 24 | | 600.00 |
| | 72464 CITY OF WAVERLY | | 1,173.14 | |
| | | | | Vendor Total: 600.00 |
| 01 2610 410 1 006 | 1252001-1124 | SVS 9/24/24-10/25/24 | | 1,173.14 |
| | 72464 CITY OF WAVERLY | | 726.29 | |
| | | | | Vendor Total: 1,173.14 |
| 01 2610 410 1 006 | 1252001-1224 | SVS 10/25/24-11/22/24 | | 726.29 |
| | 72464 CITY OF WAVERLY | | 140.31 | |
| | | | | Vendor Total: 726.29 |
| 01 2610 410 1 006 | 1254001-1124 | SVS 9/24/24-10/25/24 | | 140.31 |
| | 72464 CITY OF WAVERLY | | 134.16 | |
| | | | | Vendor Total: 140.31 |
| 01 2610 410 1 006 | 1254001-1224 | SVS 10/25/24-11/22/24 | | 134.16 |
| | 72464 CITY OF WAVERLY | | 70.69 | |
| | | | | Vendor Total: 134.16 |
| 01 2610 410 0 000 | 1254501-1124 | SVS 9/24/24-10/25/24 | | 70.69 |
| | 72464 CITY OF WAVERLY | | 70.69 | |
| | | | | Vendor Total: 70.69 |
| 01 2610 410 0 000 | 1254501-1224 | SVS 10/25/24-11/22/24 | | 70.69 |
| | 72464 CITY OF WAVERLY | | 453.59 | |
| | | | | Vendor Total: 70.69 |
| 01 2610 410 1 004 | 1521001-1124 | SVS 9/24/24-10/25/24 | | 453.59 |
| | 72464 CITY OF WAVERLY | | 370.84 | |
| | | | | Vendor Total: 453.59 |

| Check # | Vendor Name | Amount | | Amount |
|---|-------------------|----------------------------------|----------|------------------------|
| Account Number | Invoice | Description | | Amount |
| 01 2610 410 1 004 | 1521001-1224 | SVS 10/25/24-11/22/24 | | 370.84 |
| 72464 CITY OF WAVERLY | | | 270.31 | |
| 01 2610 410 2 001 | 1581001-1124 | SVS 9/24/24-10/25/24 | | 270.31 |
| 72464 CITY OF WAVERLY | | | 255.37 | |
| 01 2610 410 2 001 | 1581001-1224 | SVS 10/25/24-11/22/24 | | 255.37 |
| 72464 CITY OF WAVERLY | | | 224.58 | |
| 01 2610 410 2 001 | 1582001-1124 | SVS 9/24/24-10/25/24 | | 224.58 |
| 72464 CITY OF WAVERLY | | | 224.58 | |
| 01 2610 410 2 001 | 1582001-1224 | SVS 10/25/24-11/22/24 | | 224.58 |
| 72464 CITY OF WAVERLY | | | 893.03 | |
| 01 2610 410 2 001 | 1584001-1124 | SVS 9/24/24-10/25/24 | | 893.03 |
| 72464 CITY OF WAVERLY | | | 843.38 | |
| 01 2610 410 2 001 | 1584001-1224 | SVS 10/25/24-11/22/24 | | 843.38 |
| 72464 CITY OF WAVERLY | | | 558.90 | |
| 01 2610 410 2 002 | 1584101-1124 | SVS 9/24/24-10/25/24 | | 558.90 |
| 72464 CITY OF WAVERLY | | | 542.35 | |
| 01 2610 410 2 002 | 1584101-1224 | SVS 10/25/24-11/22/24 | | 542.35 |
| 72464 CITY OF WAVERLY | | | 124.55 | |
| 01 2610 410 0 000 | 1590501-1124 | SVS 9/24/24-10/25/24 | | 124.55 |
| 72464 CITY OF WAVERLY | | | 126.60 | |
| 01 2610 410 0 000 | 1590501-1224 | SVS 10/25/24-11/22/24 | | 126.60 |
| | | | | Vendor Total: 7,203.36 |
| 72465 CLINT COLTON MOWING | | | 135.00 | |
| 01 2630 431 1 004 | S 1024 | MOWING 10/12/24 | | 135.00 |
| | | | | Vendor Total: 135.00 |
| 72466 COMPLETE CHIROPRACTIC & WELLNESS CENTER | | | 80.00 | |
| 01 2710 340 0 000 | DOWDING 103024 | DOT EXAM - DOWDING | | 80.00 |
| 72466 COMPLETE CHIROPRACTIC & WELLNESS CENTER | | | 80.00 | |
| 01 2710 340 0 000 | MORTON 110524 | DOT EXAM - MORTON | | 80.00 |
| | | | | Vendor Total: 160.00 |
| 72467 CORNHUSKER INTNL TRUCKS INC | | | 113.04 | |
| 01 2710 610 0 000 | 3404448 | PARTS BUS 9 | | 113.04 |
| 72467 CORNHUSKER INTNL TRUCKS INC | | | 442.18 | |
| 01 2712 610 0 000 | 3404486 | PARTS BUS 25 | | 442.18 |
| 72467 CORNHUSKER INTNL TRUCKS INC | | | 314.12 | |
| 01 2710 610 0 000 | 3404638 | TRANSMISSION OIL FILTERS BUS 8&9 | | 314.12 |
| 72467 CORNHUSKER INTNL TRUCKS INC | | | 131.40 | |
| 01 2710 610 0 000 | 3404766 | REFLECTORS | | 131.40 |
| 72467 CORNHUSKER INTNL TRUCKS INC | | | 775.62 | |
| 01 2710 610 0 000 | 3404843 | FILTERS | | 775.62 |
| | | | | Vendor Total: 1,776.36 |
| 72468 CUDNEY, KARA | | | 2,799.00 | |
| 01 6412 320 0 000 | 10/22/24-11/24/24 | SVS 10/22/24-11/24/24 | | 2,799.00 |
| | | | | Vendor Total: 2,799.00 |
| 72469 CULLIGAN | | | 38.00 | |
| 01 2320 440 0 000 | 220882 | RO RENTAL 11/1/24-11/30/24 | | 38.00 |

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| Account Number | Invoice | Description | | Vendor Total: | |
| | 72470 DAS STATE ACCOUNTING - CENTRAL FINANCE | 292.87 | | | 38.00 |
| 01 2230 340 0 000 | 1454884 | SVS OCT 24 | 292.87 | | |
| | | | | Vendor Total: | 292.87 |
| | 72471 ELECTRONIC CONTRACTING | 85.05 | | | |
| 01 2620 431 1 003 | 64737 | QTRLY MONITORING 11/1/24-1/31/25 | 85.05 | | |
| | 72471 ELECTRONIC CONTRACTING | 141.75 | | | |
| 01 2620 431 1 006 | 64849 | QTRLY MONITORING 11/1/24-1/31/25 | 141.75 | | |
| | 72471 ELECTRONIC CONTRACTING | 437.50 | | | |
| 01 2620 431 1 004 | 65104 | REPLACED SMOKE AND REPROGRAMMED | 437.50 | | |
| | | | | Vendor Total: | 664.30 |
| | 72472 ESU #6 | 631.30 | | | |
| 01 2230 320 0 000 | 21040 | TECH HOSTED SVS | 631.30 | | |
| | 72472 ESU #6 | 550.00 | | | |
| 01 2213 330 2 002 | 21093 | WORKSHOPS | 275.00 | | |
| 01 2213 330 1 003 | 21093 | WORKSHOPS | 50.00 | | |
| 01 2213 330 2 001 | 21093 | WORKSHOPS | 175.00 | | |
| 01 2213 330 1 004 | 21093 | WORKSHOPS | 50.00 | | |
| | | | | Vendor Total: | 1,181.30 |
| | 72473 ESU #7 | 830.00 | | | |
| 01 2181 591 2 000 | OCT 1-31 2024 | SVS OCT 2024 | 430.00 | | |
| 01 2181 591 1 000 | OCT 1-31 2024 | SVS OCT 2024 | 400.00 | | |
| | | | | Vendor Total: | 830.00 |
| | 72474 FACILITY ADVOCATES | 7,920.00 | | | |
| 01 2620 431 1 003 | 2482 | MAINTENANCE AGREEMENT | 1,584.00 | | |
| 01 2620 431 1 004 | 2482 | MAINTENANCE AGREEMENT | 1,584.00 | | |
| 01 2620 431 1 006 | 2482 | MAINTENANCE AGREEMENT | 1,584.00 | | |
| 01 2620 431 2 002 | 2482 | MAINTENANCE AGREEMENT | 1,584.00 | | |
| 01 2620 431 2 001 | 2482 | MAINTENANCE AGREEMENT | 1,584.00 | | |
| | | | | Vendor Total: | 7,920.00 |
| | 72475 FAIRFIELD INN & SUITES KEARNEY | 139.95 | | | |
| 01 2230 580 0 000 | 434C40001325 7 | HOTEL - BAUMAN | 139.95 | | |
| | | | | Vendor Total: | 139.95 |
| | 72476 FASTENAL COMPANY | 11.26 | | | |
| 01 2710 610 0 000 | NELIN470343 | PARTS | 11.26 | | |
| | | | | Vendor Total: | 11.26 |
| | 72477 FATHER FLANAGAN'S BOYS' HOME | 2,700.00 | | | |
| 01 1200 561 0 000 | CINV-00011344 | OCT 2024 SVS | 2,700.00 | | |
| 1201 | | | | Vendor Total: | 2,700.00 |
| | 72478 FILTER SHOP, INC, THE | 1,263.00 | | | |
| 01 2620 610 1 004 | 237000 | FILTERS | 1,263.00 | | |
| | | | | Vendor Total: | 1,263.00 |
| | 72479 FIRST WIRELESS INC | 1,121.26 | | | |
| 01 2710 610 0 000 | 128460 | RADIOS VANS 53&54 | 1,121.26 | | |
| | | | | Vendor Total: | 1,121.26 |
| | 72480 FOLLETT CONTENT SOLUTIONS LLC | 689.93 | | | |

| Check # | Vendor Name | Amount | | Amount |
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| Account Number | Invoice | Description | | Amount |
| 01 2220 640 1 006 | 449735 | Per Attached Quote #11614071 | | 689.93 |
| | 72480 FOLLETT CONTENT SOLUTIONS LLC | | | 311.03 |
| 01 2220 640 1 006 | 449735A | Per Attached Quote #11614071 | | 311.03 |
| | 72480 FOLLETT CONTENT SOLUTIONS LLC | | | 18.37 |
| 01 2220 640 1 006 | 449735F | Per Attached Quote #11614071 | | 18.37 |
| | 72481 HAMILTON EQUIPMENT CO | | | 854.77 |
| | | | Vendor Total: | 1,019.33 |
| 01 2630 610 1 003 | R13643 | TIRES FOR SKID LOADER | | 170.95 |
| 01 2630 610 1 004 | R13643 | TIRES FOR SKID LOADER | | 170.95 |
| 01 2630 610 1 006 | R13643 | TIRES FOR SKID LOADER | | 170.95 |
| 01 2630 610 2 002 | R13643 | TIRES FOR SKID LOADER | | 170.96 |
| 01 2630 610 2 001 | R13643 | TIRES FOR SKID LOADER | | 170.96 |
| | 72482 HARRIS DECALS | | | 82.20 |
| | | | Vendor Total: | 854.77 |
| 01 1100 610 2 001 | 94830 | WALL DECALS | | 82.20 |
| 1111 | | | | |
| | 72482 HARRIS DECALS | | | 173.65 |
| 01 1100 610 2 001 | 95872 | WALL DECALS | | 173.65 |
| 1111 | | | | |
| | 72482 HARRIS DECALS | | | 640.00 |
| 01 2710 610 0 000 | 96626 | DECALS VANS 53&54 | | 640.00 |
| | 72483 HD SUPPLY | | | (50.00) |
| | | | Vendor Total: | 895.85 |
| 01 2620 610 0 000 | 810076927 | SUPPLIES | | (50.00) |
| | 72483 HD SUPPLY | | | 41.48 |
| 01 2610 610 1 003 | 818995300 | SUPPLIES | | 41.48 |
| | 72483 HD SUPPLY | | | 199.23 |
| 01 2630 610 1 004 | 819046392 | SUPPLIES | | 39.85 |
| 01 2630 610 1 006 | 819046392 | SUPPLIES | | 39.85 |
| 01 2630 610 2 002 | 819046392 | SUPPLIES | | 39.84 |
| 01 2630 610 2 001 | 819046392 | SUPPLIES | | 39.84 |
| 01 2630 610 1 003 | 819046392 | SUPPLIES | | 39.85 |
| | 72483 HD SUPPLY | | | 111.82 |
| 01 2610 610 2 002 | 819258914 | SUPPLIES | | 111.82 |
| | 72483 HD SUPPLY | | | 1,280.25 |
| 01 2610 610 2 002 | 819501685 | SUPPLIES | | 1,280.25 |
| | 72483 HD SUPPLY | | | 47.96 |
| 01 2610 610 1 003 | 819501693 | SUPPLIES | | 47.96 |
| | 72483 HD SUPPLY | | | 657.16 |
| 01 2610 610 1 003 | 831088521 | SUPPLIES | | 657.16 |
| | 72483 HD SUPPLY | | | 185.68 |
| 01 2610 610 1 006 | 831559182 | SUPPLIES | | 185.68 |
| | 72483 HD SUPPLY | | | 474.32 |
| 01 2610 610 1 006 | 831797840 | SUPPLIES | | 474.32 |
| | 72483 HD SUPPLY | | | 62.04 |
| 01 2610 610 1 006 | 831797857 | SUPPLIES | | 62.04 |
| | 72483 HD SUPPLY | | | 138.96 |
| 01 2610 610 1 006 | 832048888 | SUPPLIES | | 138.96 |
| | 72483 HD SUPPLY | | | 78.16 |

| <u>Check #</u> | <u>Vendor Name</u> | | <u>Amount</u> | |
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| <u>Account Number</u> | <u>Invoice</u> | <u>Description</u> | | <u>Amount</u> |
| 01 2610 610 1 003 | 832048896 | SUPPLIES | | 78.16 |
| 72483 HD SUPPLY | | | 285.09 | |
| 01 2610 610 1 003 | 832297212 | SUPPLIES | | 285.09 |
| 72483 HD SUPPLY | | | 490.08 | |
| 01 2610 610 1 004 | 832543656 | SUPPLIES | | 490.08 |
| 72483 HD SUPPLY | | | 265.20 | |
| 01 2610 610 2 001 | 832543664 | SUPPLIES | | 265.20 |
| 72483 HD SUPPLY | | | 1,816.66 | |
| 01 2610 610 2 001 | 832764500 | SUPPLIES | | 1,816.66 |
| 72483 HD SUPPLY | | | 72.36 | |
| 01 2710 610 0 000 | 833225501 | SUPPLIES | | 72.36 |
| 72483 HD SUPPLY | | | 9.98 | |
| 01 2610 610 2 002 | 833225519 | SUPPLIES | | 9.98 |
| 72483 HD SUPPLY | | | 128.75 | |
| 01 2610 610 2 002 | 833466212 | SUPPLIES | | 128.75 |
| 72483 HD SUPPLY | | | 48.58 | |
| 01 2610 610 1 003 | 833466220 | SUPPLIES | | 48.58 |
| 72483 HD SUPPLY | | | 36.72 | |
| 01 2610 610 2 001 | 833693328 | SUPPLIES | | 36.72 |
| 72483 HD SUPPLY | | | 36.72 | |
| 01 2610 610 1 003 | 833693336 | SUPPLIES | | 36.72 |
| 72483 HD SUPPLY | | | 3.89 | |
| 01 2610 610 1 006 | 833693344 | SUPPLIES | | 3.89 |
| 72483 HD SUPPLY | | | 305.52 | |
| 01 2610 610 1 006 | 833693351 | SUPPLIES | | 305.52 |
| 72483 HD SUPPLY | | | 47.53 | |
| 01 2610 610 1 003 | 833693369 | SUPPLIES | | 47.53 |
| 72483 HD SUPPLY | | | 540.17 | |
| 01 2610 610 1 003 | 833693377 | SUPPLIES | | 540.17 |
| 72483 HD SUPPLY | | | 440.15 | |
| 01 2610 610 1 006 | 833693385 | SUPPLIES | | 440.15 |
| 72483 HD SUPPLY | | | 40.00 | |
| 01 2610 610 2 001 | 834678815 | SUPPLIES | | 40.00 |
| 72483 HD SUPPLY | | | 308.61 | |
| 01 2610 610 2 002 | 834678823 | SUPPLIES | | 308.61 |
| 72483 HD SUPPLY | | | 77.70 | |
| 01 2610 610 1 006 | 834678831 | SUPPLIES | | 77.70 |
| 72483 HD SUPPLY | | | 72.49 | |
| 01 2610 610 2 001 | 834678849 | SUPPLIES | | 72.49 |
| 72483 HD SUPPLY | | | 335.20 | |
| 01 2610 610 1 006 | 834941304 | SUPPLIES | | 335.20 |
| 72483 HD SUPPLY | | | 249.37 | |
| 01 2610 610 2 001 | 834941312 | SUPPLIES | | 249.37 |
| 72483 HD SUPPLY | | | 368.84 | |
| 01 2610 610 2 002 | 834941320 | SUPPLIES | | 368.84 |
| 72483 HD SUPPLY | | | 36.05 | |
| 01 2610 610 1 003 | 834941338 | SUPPLIES | | 36.05 |
| 72483 HD SUPPLY | | | 594.91 | |
| 01 2610 610 1 003 | 835186081 | SUPPLIES | | 594.91 |
| 72483 HD SUPPLY | | | 62.05 | |

| Check # | Vendor Name | Amount | Amount |
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| Account Number | Invoice | Description | Amount |
| 01 2610 610 1 006 | 835648544 | SUPPLIES | 62.05 |
| 72483 HD SUPPLY | | | 10.96 |
| 01 2610 610 1 006 | 835899030 | SUPPLIES | 10.96 |
| 72484 HD SUPPLY | | | 432.12 |
| 01 2610 610 2 001 | 835899048 | SUPPLIES | 432.12 |
| 72484 HD SUPPLY | | | 57.68 |
| 01 2610 610 1 004 | 835899063 | SUPPLIES | 57.68 |
| 72484 HD SUPPLY | | | 145.76 |
| 01 2610 610 1 004 | 835899071 | SUPPLIES | 145.76 |
| 72484 HD SUPPLY | | | 40.50 |
| 01 2610 610 1 004 | 835899089 | SUPPLIES | 40.50 |
| 72484 HD SUPPLY | | | 597.75 |
| 01 2610 610 1 004 | 836370106 | SUPPLIES | 597.75 |
| 72485 HELENA AGRI-ENTERPRISES, LLC | | | 661.50 |
| 01 2630 610 1 003 | 381564383 | ICE MELT | 132.30 |
| 01 2630 610 1 004 | 381564383 | ICE MELT | 132.30 |
| 01 2630 610 1 006 | 381564383 | ICE MELT | 132.30 |
| 01 2630 610 2 002 | 381564383 | ICE MELT | 132.30 |
| 01 2630 610 2 001 | 381564383 | ICE MELT | 132.30 |
| 72486 HENRICKSON, MICHELLE | | | 345.00 |
| 01 2410 610 1 006 | REIMB 12/3/24 | BAGLES AND JOE | 345.00 |
| 72486 HENRICKSON, MICHELLE | | | 568.02 |
| 01 2410 610 1 006 | REIMB 120324 | SAMS CLUB, BAGLES & JOE, PANERA | 568.02 |
| 72487 HIRERIGHT SOLUTIONS INC. | | | 218.60 |
| 01 2710 340 0 000 | P1251705 | SVS 10/1/24-10/31/24 | 218.60 |
| 72488 HOFER, LAUREN | | | 88.90 |
| 01 1100 610 2 002 | REIMB 12.03.24 | SHEET MUSIC | 88.90 |
| 1193 | | | 103.25 |
| 72488 HOFER, LAUREN | | | 140.00 |
| 01 1100 610 2 002 | REIMB 12/03/24 | MUSIC | 103.25 |
| 1193 | | | 140.00 |
| 72488 HOFER, LAUREN | | | 140.00 |
| 01 1100 610 2 002 | REIMB 120324 | E-PRINT MUSIC | 140.00 |
| 1193 | | | 33.50 |
| 72489 HOLTZ, HEATH | | | 33.50 |
| 01 2310 333 0 000 | REIMB 120324 | JURY DUTY MILEAGE | 33.50 |
| 72490 HORIZON BANK | | | 79.99 |
| 01 2510 531 0 000 | PETTYCASH DEC 24 | POSTAGE | 16.87 |
| 01 2320 610 0 000 | PETTYCASH DEC 24 | SUPPLIES | 43.12 |
| 01 2710 340 0 000 | PETTYCASH DEC 24 | REGISTRATIOREGISTATIONS VAN 53 & 54 | 20.00 |
| 72491 HOTSY EQUIPMENT CO | | | 245.30 |
| | | Vendor Total: | 11,184.45 |
| | | Vendor Total: | 661.50 |
| | | Vendor Total: | 913.02 |
| | | Vendor Total: | 218.60 |
| | | Vendor Total: | 332.15 |
| | | Vendor Total: | 33.50 |
| | | Vendor Total: | 79.99 |

| Check # | Vendor Name | Amount | | Amount |
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| 01 2710 610 0 000 | 349157 | POWERWASH SOAP | | 245.30 |
| | 72492 HUSKER LOCK & KEY | | 190.00 | |
| 01 2710 610 0 000 | 12168 | REPROGRAM KEYS | | 190.00 |
| | 72493 HY-ELECTRIC | | 990.95 | |
| 01 2620 431 1 003 | 3763 | POLE LIGHT REPAIRS | | 990.95 |
| | 72494 HYING, BRITTANY | | 26.97 | |
| 01 3535 890 0 000 | REIMB 12/3/24 | SUPPLIES | | 26.97 |
| | 72495 IDEAL PURE WATER | | 9.75 | |
| 01 2710 610 0 000 | 307171 | WATER | | 9.75 |
| | 72495 IDEAL PURE WATER | | 9.75 | |
| 01 2620 610 0 000 | 307172 | WATER | | 9.75 |
| | 72495 IDEAL PURE WATER | | 9.75 | |
| 01 2620 610 0 000 | 308275 | WATER | | 9.75 |
| | 72495 IDEAL PURE WATER | | 11.00 | |
| 01 2620 610 0 000 | 309297 | WATER | | 11.00 |
| | 72495 IDEAL PURE WATER | | 11.00 | |
| 01 2710 610 0 000 | 309409 | WATER | | 11.00 |
| | 72496 INDUSTRIAL SERVICES INC | | 2,869.48 | |
| 01 2620 431 1 006 | 2411-3417 | TRASH SVS NOV 24 | | 907.45 |
| 01 2620 431 1 004 | 2411-3417 | TRASH SVS NOV 24 | | 297.52 |
| 01 2620 431 2 001 | 2411-3417 | TRASH SVS NOV 24 | | 945.33 |
| 01 2620 431 2 002 | 2411-3417 | TRASH SVS NOV 24 | | 681.08 |
| 01 2620 431 2 001 | 2411-3417 | TRASH SVS NOV 24 | | 38.10 |
| | 72496 INDUSTRIAL SERVICES INC | | 50.45 | |
| 01 2620 431 1 006 | 2411-3418 | TRASH SVS NOV 24 | | 50.45 |
| | 72497 INSPIRA FINANCIAL HEALTH INC | | 555.75 | |
| 01 2310 350 0 000 | 21014- 2017602 | SVS 11/1/24-11/30/24 | | 555.75 |
| | 72498 INTELEPEER CLOUD COMMUNICATION LLC | | 415.10 | |
| 01 2510 382 0 000 | INV00229001 | SVS 10/1/24-10/31/24 | | 415.10 |
| | 72499 INTERSTATE ALL BATTERY | | 36.00 | |
| 01 2620 610 1 003 | 192470202245 2 | BATTERIES | | 36.00 |
| | 72500 JOURNEYED.COM INC | | 3,428.55 | |
| 01 2230 735 0 000 | 10553573 | Veeam Software VEEAM ESSENTIALS VUL 1YR | | 3,428.55 |
| | 72501 JUST FOR KIDS THERAPY | | 2,452.25 | |
| 01 6408 320 0 000 | 2463 | PT SVS 10/21/24-11/19/24 | | 1,032.75 |
| 01 2171 320 0 000 | 2463 | PT SVS 10/21/24-11/19/24 | | 1,235.25 |
| 01 2171 334 0 000 | 2463 | PT SVS 10/21/24-11/19/24 | | 184.25 |

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11.00

907.45

297.52

945.33

681.08

38.10

50.45

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555.75

Vendor Total: 555.75

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415.10

Vendor Total: 415.10

36.00

36.00

Vendor Total: 36.00

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3,428.55

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1,235.25

184.25

Vendor Total: 2,452.25

| Check # | Vendor Name | Amount | | Amount |
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| Account Number | Invoice | Description | | Amount |
| 72502 JW PEPPER & SON, INC. | | | | 651.20 |
| 01 1100 610 2 002 1194 | 366992774 | MUSIC | | 651.20 |
| | | | Vendor Total: | 651.20 |
| 72503 KAPCO | | | | 87.24 |
| 01 2220 610 1 006 | 1490304 | Easy Bind Tyvek White Repair Tape 1.25' | | 31.50 |
| 01 2220 610 1 006 | 1490304 | Kaplam Gloss Repositionable Laminate 10" | | 16.45 |
| 01 2220 610 1 006 | 1490304 | Polyester label Protector 2" x 3" 3" Cor | | 31.35 |
| 01 2220 610 1 006 | 1490304 | S/H | | 7.94 |
| 72503 KAPCO | | | | 90.48 |
| 01 2220 610 1 006 | 1490778 | Kaplam Gloss Repositionable Laminate 10" | | 82.25 |
| 01 2220 610 1 006 | 1490778 | S/H | | 8.23 |
| | | | Vendor Total: | 177.72 |
| 72504 KAPLAN EARLY LEARNING COMPANY | | | | 1,174.74 |
| 01 3599 610 0 000 | 7051521 | EC SUPPLIES | | 1,174.74 |
| | | | Vendor Total: | 1,174.74 |
| 72505 KSB SCHOOL LAW | | | | 4,100.50 |
| 01 2330 317 0 000 | 17620 | SVS 10/1/24-10/25/24 | | 4,100.50 |
| | | | Vendor Total: | 4,100.50 |
| 72506 LEARNING WITHOUT TEARS | | | | 5,972.34 |
| 01 2212 640 0 000 | INV215057 | Cursive Kickoff 2025 Student Edition+ St | | 2,227.50 |
| 01 2212 640 0 000 | INV215057 | Cursive Kickoff 2025 Edition Teacher's G | | 399.60 |
| 01 2212 640 0 000 | INV215057 | Cursive Handwriting 2025 Student Edition | | 2,227.50 |
| 01 2212 640 0 000 | INV215057 | Cursive Handwriting 2025 Edition Teacher | | 399.60 |
| 01 2212 640 0 000 | INV215057 | Cursive Display cards | | 175.20 |
| 01 2212 640 0 000 | INV215057 | Shipping | | 542.94 |
| | | | Vendor Total: | 5,972.34 |
| 72507 LINCOLN ELECTRIC SYSTEM | | | | 3,639.82 |
| 01 2610 621 2 001 | 023814703-1124 | SVS 10/1/24-10/31/24 | | 3,639.82 |
| 72507 LINCOLN ELECTRIC SYSTEM | | | | 4,644.78 |
| 01 2610 621 2 002 | 023832404-1124 | SVS 10/1/24-10/31/24 | | 4,644.78 |
| 72507 LINCOLN ELECTRIC SYSTEM | | | | 3,862.19 |
| 01 2610 621 2 002 | 023832504-1124 | SVS 10/1/24-10/31/24 | | 3,862.19 |
| 72507 LINCOLN ELECTRIC SYSTEM | | | | 16,252.55 |
| 01 2610 621 2 001 | 942809903-1124 | SVS 10/1/24-10/31/24 | | 16,252.55 |
| 72507 LINCOLN ELECTRIC SYSTEM | | | | 1,979.01 |
| 01 2610 621 1 006 | 944800303-1124 | SVS 10/1/24-10/31/24 | | 1,979.01 |
| 72507 LINCOLN ELECTRIC SYSTEM | | | | 252.82 |
| 01 2610 621 1 006 | 944800403-1124 | SVS 10/2/24-11/1/24 | | 252.82 |
| 72507 LINCOLN ELECTRIC SYSTEM | | | | 92.58 |
| 01 2610 621 1 006 | 944800503-1124 | SVS 10/2/24-11/1/24 | | 92.58 |

| Check # | Vendor Name | Amount | | Amount |
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| Account Number | Invoice | Description | | Amount |
| | 72507 LINCOLN ELECTRIC SYSTEM | | | 36.77 |
| 01 2610 621 1 006 | 944800603-1124 | SVS 10/2/24-11/1/24 | | 36.77 |
| | 72507 LINCOLN ELECTRIC SYSTEM | | | 2,591.32 |
| 01 2610 621 1 006 | 944800703-1124 | SVS 10/1/24-10/31/24 | | 2,591.32 |
| | 72507 LINCOLN ELECTRIC SYSTEM | | | 97.20 |
| 01 2610 621 1 006 | 944800803-1124 | SVS 10/2/24-11/1/24 | | 97.20 |
| | 72507 LINCOLN ELECTRIC SYSTEM | | | 110.12 |
| 01 2610 621 0 000 | 944800903-1124 | SVS 10/2/24-11/1/24 | | 110.12 |
| | 72507 LINCOLN ELECTRIC SYSTEM | | | 110.05 |
| 01 2610 621 0 000 | 944801003-1124 | SVS 10/2/24-11/1/24 | | 110.05 |
| | 72507 LINCOLN ELECTRIC SYSTEM | | | 3,708.02 |
| 01 2610 621 1 004 | 944801103-1124 | SVS 10/1/24-10/31/24 | | 3,708.02 |
| | | | Vendor Total: | 37,377.23 |
| | 72508 LINCOLN TRUCK CENTER | | | 102.04 |
| 01 2710 610 0 000 | XA108155867: 01 | TRIANGLE MOUNTING BRACKETS | | 102.04 |
| | | | Vendor Total: | 102.04 |
| | 72509 LINCOLN WINNELSON CO | | | 83.16 |
| 01 2620 610 2 002 | 188102 01 | SUPPLIES | | 83.16 |
| | | | Vendor Total: | 83.16 |
| | 72510 MATHESON TRI-GAS INC | | | 228.80 |
| 01 1100 610 2 001 | 30425010 | SUPPLIES | | 228.80 |
| 1170 | | | | |
| | 72510 MATHESON TRI-GAS INC | | | 152.00 |
| 01 1100 610 2 001 | 30587469 | WELDING NOZZLES | | 152.00 |
| 1170 | | | | |
| | 72510 MATHESON TRI-GAS INC | | | 9.90 |
| 01 1100 610 2 001 | 30587470 | STRIKERS | | 9.90 |
| 1170 | | | | |
| | 72510 MATHESON TRI-GAS INC | | | 104.90 |
| 01 2620 440 0 000 | 52417327 | CYLINDER RENTAL 10/1/24-10/31/24 | | 104.90 |
| | 72510 MATHESON TRI-GAS INC | | | 108.43 |
| 01 2710 440 0 000 | 52417328 | CYLINDER RENTAL 10/1/24-10/31/24 | | 108.43 |
| | | | Vendor Total: | 604.03 |
| | 72511 MCGRAW HILL | | | 321.93 |
| 01 2212 640 0 000 | 134923524001 | Reveal Algebra 1 Spanish Student Bundle | | 99.36 |
| 01 2212 640 0 000 | 134923524001 | Reveal Geometry Spanish Student Bundle | | 99.36 |
| 01 2212 640 0 000 | 134923524001 | Reveal Algebra 2 Spanish Student Bundle | | 99.36 |
| 01 2212 640 0 000 | 134923524001 | Shipping | | 23.85 |
| | | | Vendor Total: | 321.93 |
| | 72512 MENARDS LINCOLN-NORTH | | | 56.22 |
| 01 2620 610 0 000 | 1710 | SUPPLIES | | 56.22 |
| | 72512 MENARDS LINCOLN-NORTH | | | 15.97 |
| 01 2620 610 1 004 | 2086 | SUPPLIES | | 5.97 |

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|-------------------|--------------------------------------|--|-----------|-------------------------|
| Account Number | Invoice | Description | | Amount |
| 01 2620 610 1 003 | 2086 | SUPPLIES | | 10.00 |
| | 72512 MENARDS LINCOLN-NORTH | | 218.27 | |
| 01 2710 610 0 000 | 2391 | SUPPLIES | | 218.27 |
| | 72512 MENARDS LINCOLN-NORTH | | 7.28 | |
| 01 2710 610 0 000 | 2394 | SUPPLIES | | 7.28 |
| | 72512 MENARDS LINCOLN-NORTH | | 1,674.01 | |
| 01 1100 610 1 004 | 2456 | BLINDS | | 674.01 |
| 1111 | | | | |
| 01 2620 610 1 004 | 2456 | BLINDS | | 1,000.00 |
| | 72512 MENARDS LINCOLN-NORTH | | 258.65 | |
| 01 1100 610 2 002 | 2944 | 1x6x8 pine boards | | 258.65 |
| 1170 | | | | |
| | 72512 MENARDS LINCOLN-NORTH | | 47.42 | |
| 01 2620 610 1 006 | 3601 | SUPPLIES | | 47.42 |
| | | | | Vendor Total: 2,277.82 |
| | 72513 MY CENTRAL SUPPLY | | 3,655.28 | |
| 01 2610 610 2 001 | 4883 | SUPPLIES | | 3,655.28 |
| | 72513 MY CENTRAL SUPPLY | | 581.08 | |
| 01 2610 610 2 001 | 4947-02 | SUPPLIES | | 581.08 |
| | | | | Vendor Total: 4,236.36 |
| | 72514 NASB | | 2,166.00 | |
| 01 2310 320 0 000 | 51962 | 2024 STATE EDUCATION CONFERENCE | | 1,805.00 |
| 01 2320 320 0 000 | 51962 | 2024 STATE EDUCATION CONFERENCE | | 361.00 |
| | | | | Vendor Total: 2,166.00 |
| | 72515 NCS PEARSON ASSESMENTS | | 63.75 | |
| 01 2141 610 0 000 | 27168842 | VINELAND-3 DOMAIN LEVEL Q-GLOBAL ADM | | 63.75 |
| | | | | Vendor Total: 63.75 |
| | 72516 NCSA | | 230.00 | |
| 01 2320 320 0 000 | 84391 | SAFETY & SECURITY SUMMIT - WORRELL | | 115.00 |
| 01 2213 330 2 001 | 84391 | SAFETY & SECURITY SUMMIT - BUCHHEISTER | | 115.00 |
| | 72516 NCSA | | 115.00 | |
| 01 2213 330 2 001 | 84403 | SAFETY & SECURITY SUMMIT - DELEHANT | | 115.00 |
| | 72516 NCSA | | 145.00 | |
| 01 2230 320 0 000 | 84605 | NETA Fall registration | | 145.00 |
| | | | | Vendor Total: 490.00 |
| | 72517 NEBRASKA CENTRAL EQUIPMENT INC | | 1,558.15 | |
| 01 2710 610 0 000 | 0173562-IN | EXHAUST PARTS BUS 3 | | 1,558.15 |
| | | | | Vendor Total: 1,558.15 |
| | 72518 NEBSPPRA, | | 50.00 | |
| 01 2570 320 0 000 | 1098 | FALL CONF REGISTRATION - DEVNEY | | 50.00 |
| | | | | Vendor Total: 50.00 |
| | 72519 NWEA | | 17,500.00 | |
| 01 2212 640 0 000 | 111205 | MAP GROWTH K-12 | | 17,500.00 |
| | | | | Vendor Total: 17,500.00 |
| | 72526 O'REILLY AUTOMOTIVE STORES INC | | 239.83 | |
| 01 2710 610 0 000 | 5824-348530 | MUFFLER, CLAMP, EX PIPE VAN | | 239.83 |
| | | | | 19 |

| Check # | Vendor Name | Amount | | Amount |
|-------------------|--------------------------------------|---|----------|---------------|
| Account Number | Invoice | Description | | Amount |
| | 72526 O'REILLY AUTOMOTIVE STORES INC | | 30.11 | |
| 01 2710 610 0 000 | 5824-348835 | SUPPLIES | | 30.11 |
| | 72526 O'REILLY AUTOMOTIVE STORES INC | | 27.99 | |
| 01 2710 610 0 000 | 5824-348871 | PARTS BUS 3 | | 27.99 |
| | 72526 O'REILLY AUTOMOTIVE STORES INC | | 58.38 | |
| 01 2710 610 0 000 | 5824-348998 | MUFFLER CLAMP & CONNECTOR VAN 19, FILTER | | 58.38 |
| | 72526 O'REILLY AUTOMOTIVE STORES INC | | 144.48 | |
| 01 2710 610 0 000 | 5824-349035 | WIPER BLADES, SUPPLIES | | 144.48 |
| | 72526 O'REILLY AUTOMOTIVE STORES INC | | 189.94 | |
| 01 2710 610 0 000 | 5824-349198 | BATTERY VAN 19, FILTERS | | 189.94 |
| | 72526 O'REILLY AUTOMOTIVE STORES INC | | 435.80 | |
| 01 2712 610 0 000 | 5824-349526 | SHOCKS, HUB ASSEMBLY VAN 18 | | 435.80 |
| | 72526 O'REILLY AUTOMOTIVE STORES INC | | 220.87 | |
| 01 2712 610 0 000 | 5824-349527 | BRAKE ROTOR, BRAKE PADS VAN 18 | | 220.87 |
| | 72526 O'REILLY AUTOMOTIVE STORES INC | | 67.13 | |
| 01 2710 610 0 000 | 5824-349710 | OIL PRES SENS SUB 2, OIL FILTERS | | 67.13 |
| | 72526 O'REILLY AUTOMOTIVE STORES INC | | 241.11 | |
| 01 2712 610 0 000 | 5824-349967 | BRAKE ROTOR, PADS VAN 18 | | 241.11 |
| | 72526 O'REILLY AUTOMOTIVE STORES INC | | 71.43 | |
| 01 2712 610 0 000 | 5824-349980 | BRAKE PARTS VAN 18 | | 71.43 |
| | 72526 O'REILLY AUTOMOTIVE STORES INC | | 103.77 | |
| 01 2710 610 0 000 | 5824-350327 | BELT TENSNER, IDLER PULLEY VAN 17 | | 103.77 |
| | 72526 O'REILLY AUTOMOTIVE STORES INC | | 35.87 | |
| 01 2710 610 0 000 | 5824-350338 | MICRO-V BELT VAN 17 | | 35.87 |
| | 72526 O'REILLY AUTOMOTIVE STORES INC | | 59.42 | |
| 01 2710 610 0 000 | 5824-350809 | FILTERS | | 59.42 |
| | 72526 O'REILLY AUTOMOTIVE STORES INC | | 249.53 | |
| 01 2712 610 0 000 | 5824-351272 | ALTERNATOR EXP 3 | | 249.53 |
| | 72526 O'REILLY AUTOMOTIVE STORES INC | | 113.87 | |
| 01 2710 610 0 000 | 5824-351588 | FILTERS, BRAKE BOLT KIT SUB 1 | | 113.87 |
| | 72526 O'REILLY AUTOMOTIVE STORES INC | | 13.44 | |
| 01 2710 610 0 000 | 5824-351906 | BRAKE BOLT KIT, PIN BOOT KIT SUB 2 | | 13.44 |
| | | | | Vendor Total: |
| | 72520 OLIVIA ROSOL, LLC | | 1,798.38 | 2,302.97 |
| 01 2141 320 2 002 | 11/1/24- 11/22/24 | SVS 11/1/24-11/22/24 | | 1,742.50 |
| 01 2141 334 2 002 | 11/1/24- 11/22/24 | SVS 11/1/24-11/22/24 | | 55.88 |
| | | | | Vendor Total: |
| | 72521 OLTMAN, NEALEY | | 9,897.40 | 1,798.38 |
| 01 2151 320 1 003 | 10/22/24- 11/25/24 | SVS 10/22/24-11/25/24 | | 9,897.40 |
| | | | | Vendor Total: |
| | 72522 OMAHA PUBLIC POWER DISTRICT | | 6,405.68 | 9,897.40 |
| 01 2610 621 1 003 | 8764000061- 1024 | SVS 9/20/24-10/23/24 | | 6,405.68 |
| | 72522 OMAHA PUBLIC POWER DISTRICT | | 5,208.58 | |

| Check # | Vendor Name | Amount | | Amount |
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| 01 2610 621 1 003 | 8764000061- 1124 | SVS 10/23/24-11/20/24 | | 5,208.58 |
| | 72523 OMAHA WORLD HERALD | | 73.20 | |
| 01 2310 540 0 000 | I0000420031- 1014 | ADV | | 73.20 |
| | 72523 OMAHA WORLD HERALD | | 68.39 | |
| 01 2310 540 0 000 | I0000420032- 1014 | ADV | | 68.39 |
| | 72523 OMAHA WORLD HERALD | | 62.40 | |
| 01 2310 540 0 000 | I0000420036- 1014 | ADV | | 62.40 |
| | 72524 ONE CALL CONCEPTS INC | | 1.60 | |
| 01 2230 340 0 000 | 4100630 | OCTOBER LOCATES (2) | | 1.60 |
| | 72525 ONE SOURCE | | 293.00 | |
| 01 2310 350 0 000 | 2022166351 | SVS 10/1/24-11/1/24 | | 293.00 |
| | 72527 PERRY GUTHERY HAASE & GESSFORD | | 2,180.75 | |
| 01 2330 317 0 000 | 428 | SVS 9/25/24-10/25/24 | | 2,180.75 |
| | 72528 POMP'S TIRE SERVICE INC | | 2,063.84 | |
| 01 2712 610 0 000 | 1430109967 | TIRES BUS 25 | | 2,063.84 |
| | 72529 PRESTO X COMPANY | | 1,317.40 | |
| 01 2620 431 1 003 | 474420C | PEST CONTROL SVS 10/16/24 | | 278.94 |
| 01 2620 431 1 004 | 474420C | PEST CONTROL SVS 10/16/24 | | 219.21 |
| 01 2620 431 1 006 | 474420C | PEST CONTROL SVS 10/16/24 | | 217.04 |
| 01 2620 431 2 002 | 474420C | PEST CONTROL SVS 10/16/24 | | 219.17 |
| 01 2620 431 2 001 | 474420C | PEST CONTROL SVS 10/16/24 | | 298.04 |
| 01 2620 431 0 000 | 474420C | PEST CONTROL SVS 10/16/24 | | 85.00 |
| | 72530 PROPIO LANGUAGE SERVICES | | 72.98 | |
| 01 1150 340 1 006 | 281151024 | INTERPRETATION SVS 10/1/24- 10/31/24 | | 72.98 |
| | 72531 PURE RESONANCE AUDIO | | 4,650.77 | |
| 01 8000 913 2 001 | 6763 | SOFTBALL FIELD SPEAKER SYSTEM | | 4,650.77 |
| | 72532 QUIK DUMP REFUSE | | 1,120.00 | |
| 01 2620 431 1 004 | 101342 | RECYCLING SVS NOV 24 | | 260.00 |
| 01 2620 431 1 006 | 101342 | RECYCLING SVS NOV 24 | | 260.00 |
| 01 2620 431 2 002 | 101342 | RECYCLING SVS NOV 24 | | 340.00 |
| 01 2620 431 2 001 | 101342 | RECYCLING SVS NOV 24 | | 260.00 |
| | 72533 RUSS'S MARKET EXPRESS | | 18.77 | |
| 01 1200 610 2 001 | 5283 | SUPPLIES | | 18.77 |
| 1221 | | | | |
| | 72533 RUSS'S MARKET EXPRESS | | 21.81 | |
| 01 1200 610 2 001 | 5293 | SUPPLIES | | 21.81 |
| 1221 | | | | |
| | 72533 RUSS'S MARKET EXPRESS | | 23.52 | |

| Check # | Vendor Name | Amount | | Amount |
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| Account Number | Invoice | Description | | Amount |
| 01 1200 610 2 002 1222 | 5294 | SUPPLIES | | 23.52 |
| | 72533 RUSS'S MARKET EXPRESS | | 34.34 | |
| 01 1200 610 2 001 1221 | 5572 | SUPPLIES | | 34.34 |
| | 72534 SAPP BROS, INC - LINCOLN | | 232.68 | |
| 01 2710 610 0 000 | IN4581945 | DEF | | 186.14 |
| 01 2712 610 0 000 | IN4581945 | DEF | | 46.54 |
| | 72535 SCHOOL DISTRICT #145-IMPREST | | 720.00 | |
| 01 1100 733 2 002 1174 | SALVAGE WH 112024 | FRIDGE - MS FCS | | 720.00 |
| | 72536 SMALL ENGINE SPECIALISTS INC | | 136.45 | |
| 01 2630 610 1 003 | 433638 | FILTERS/PLUGS FOR TRIMMERS/BLOWERS | | 27.29 |
| 01 2630 610 1 004 | 433638 | FILTERS/PLUGS FOR TRIMMERS/BLOWERS | | 27.29 |
| 01 2630 610 1 006 | 433638 | FILTERS/PLUGS FOR TRIMMERS/BLOWERS | | 27.29 |
| 01 2630 610 2 002 | 433638 | FILTERS/PLUGS FOR TRIMMERS/BLOWERS | | 27.29 |
| 01 2630 610 2 001 | 433638 | FILTERS/PLUGS FOR TRIMMERS/BLOWERS | | 27.29 |
| | 72536 SMALL ENGINE SPECIALISTS INC | | 12.10 | |
| 01 2630 610 1 003 | 433901 | GASLINE HOSE FOR TRIMMERS/BLOWERS | | 2.42 |
| 01 2630 610 1 004 | 433901 | GASLINE HOSE FOR TRIMMERS/BLOWERS | | 2.42 |
| 01 2630 610 1 006 | 433901 | GASLINE HOSE FOR TRIMMERS/BLOWERS | | 2.42 |
| 01 2630 610 2 002 | 433901 | GASLINE HOSE FOR TRIMMERS/BLOWERS | | 2.42 |
| 01 2630 610 2 001 | 433901 | GASLINE HOSE FOR TRIMMERS/BLOWERS | | 2.42 |
| | 72536 SMALL ENGINE SPECIALISTS INC | | 6.00 | |
| 01 2630 610 1 003 | 433902 | FUEL FILTER FOR TRIMMERS | | 1.20 |
| 01 2630 610 1 004 | 433902 | FUEL FILTER FOR TRIMMERS | | 1.20 |
| 01 2630 610 1 006 | 433902 | FUEL FILTER FOR TRIMMERS | | 1.20 |
| 01 2630 610 2 002 | 433902 | FUEL FILTER FOR TRIMMERS | | 1.20 |
| 01 2630 610 2 001 | 433902 | FUEL FILTER FOR TRIMMERS | | 1.20 |
| | 72536 SMALL ENGINE SPECIALISTS INC | | 87.97 | |
| 01 2630 610 2 001 | 434256 | PARTS FOR EQUIPMENT | | 17.60 |
| 01 2630 610 1 003 | 434256 | PARTS FOR EQUIPMENT | | 17.59 |
| 01 2630 610 1 004 | 434256 | PARTS FOR EQUIPMENT | | 17.59 |
| 01 2630 610 1 006 | 434256 | PARTS FOR EQUIPMENT | | 17.59 |
| 01 2630 610 2 002 | 434256 | PARTS FOR EQUIPMENT | | 17.60 |
| | 72536 SMALL ENGINE SPECIALISTS INC | | 115.40 | |
| 01 2630 610 1 003 | 434440 | PARTS FOR TRIMMER | | 23.08 |
| 01 2630 610 1 004 | 434440 | PARTS FOR TRIMMER | | 23.08 |
| 01 2630 610 1 006 | 434440 | PARTS FOR TRIMMER | | 23.08 |
| 01 2630 610 2 002 | 434440 | PARTS FOR TRIMMER | | 23.08 |
| 01 2630 610 2 001 | 434440 | PARTS FOR TRIMMER | | 23.08 |
| | 72537 SOCIAL THINKING PUBLISHING | | 86.17 | |
| | | | Vendor Total: | 98.44 |
| | | | Vendor Total: | 232.68 |
| | | | Vendor Total: | 720.00 |
| | | | Vendor Total: | 357.92 |

| Check # | Vendor Name | Amount | | Amount |
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| Account Number | Invoice | Description | | Amount |
| 01 1200 610 1 006 1221 | 71372214 | Superflex Curriculum 2nd Edition Kit | | 74.99 |
| 01 1200 610 1 006 1221 | 71372214 | S/H | | 11.18 |
| | 72538 SPATH, KRIS | | 59.74 | |
| | | | | Vendor Total: 86.17 |
| 01 1100 610 2 001 1172 | REIMB 120324 | NATIONAL FFA CONVENTION | | 59.74 |
| | 72539 SULLIVAN SCOTT, ELIZABETH | | 4,000.00 | |
| | | | | Vendor Total: 59.74 |
| 01 2540 330 0 000 | PP#2404W | DIST LEADERSHIP | | 4,000.00 |
| | 72540 SUN AUTO TIRE & SERVICE INC | | 565.92 | |
| | | | | Vendor Total: 4,000.00 |
| 01 2712 610 0 000 | 513404912 | TIRES CAR 35 | | 565.92 |
| | 72540 SUN AUTO TIRE & SERVICE INC | | 109.99 | |
| 01 2710 340 0 000 | 513404918 | ALIGNMENT VAN 19 | | 109.99 |
| | 72541 SUPREME SCHOOL SUPPLY CO. | | 223.78 | |
| | | | | Vendor Total: 675.91 |
| 01 1100 610 2 001 1111 | 183051 | Make Up Report & Admit To Class NCR (714 | | 206.25 |
| 01 1100 610 2 001 1111 | 183051 | S/H | | 17.53 |
| | 72542 TJ CABLE & UNDERGROUND SVS, LLC | | 100.00 | |
| | | | | Vendor Total: 223.78 |
| 01 2230 340 0 000 | 3567 | OCTOBER LOCATES (2) | | 100.00 |
| | 72543 TOBII DYNAVOX LLC | | 199.00 | |
| | | | | Vendor Total: 100.00 |
| 01 6412 610 0 000 | INV00499488 | BOARDMAKER 11/19/24- 11/18/25 - BLUM | | 199.00 |
| | 72544 VALENTINO'S | | 121.95 | |
| | | | | Vendor Total: 199.00 |
| 01 1100 610 2 001 1111 | IN000202502 | PIZZA | | 121.95 |
| | 72544 VALENTINO'S | | 455.80 | |
| 01 3400 610 2 001 | IN000203017 | PIZZA | | 455.80 |
| | 72544 VALENTINO'S | | 412.89 | |
| 01 1100 610 2 001 1111 | IN000203018 | PIZZA | | 412.89 |
| | 72545 VENTRIS LEARNING LLC | | 90.00 | |
| | | | | Vendor Total: 990.64 |
| 01 1200 640 2 002 1221 | 20249683 | UFLI Foundations Manual | | 70.00 |
| 01 1200 640 2 002 1221 | 20249683 | Shipping | | 20.00 |
| | 72546 VERNIER SOFTWARE & TECHNOLOGY | | 44.20 | |
| | | | | Vendor Total: 90.00 |
| 01 1100 610 2 001 1172 | 5508601 | pH Storage Solution | | 25.00 |
| 01 1100 610 2 001 1172 | 5508601 | S/H | | 19.20 |
| | 72547 WATERLINK INC | | 324.83 | |
| | | | | Vendor Total: 44.20 |
| 01 2620 431 1 003 | 38075 | MONTHLY WATER TREATMENT SVS | | 81.20 |
| 01 2620 431 1 004 | 38075 | MONTHLY WATER TREATMENT SVS | | 81.21 |
| 01 2620 431 2 002 | 38075 | MONTHLY WATER TREATMENT SVS | | 81.21 |

| <u>Check #</u> | <u>Vendor Name</u> | <u>Amount</u> | | <u>Amount</u> |
|-----------------------|----------------------------|-----------------------------|----------------------------------|----------------|
| <u>Account Number</u> | <u>Invoice</u> | <u>Description</u> | | <u>Amount</u> |
| 01 2620 431 2 001 | 38075 | MONTHLY WATER TREATMENT SVS | | 81.21 |
| | | | Vendor Total: | 324.83 |
| | 72548 WOODRIVER ENERGY LLC | | | 3,797.26 |
| 01 2610 621 0 000 | 420027 | SVS 9/20/24-10/22/24 | | 106.26 |
| 01 2610 621 1 006 | 420027 | SVS 9/20/24-10/22/24 | | 899.49 |
| 01 2610 621 1 003 | 420027 | SVS 9/20/24-10/22/24 | | 709.60 |
| 01 2610 621 1 004 | 420027 | SVS 9/20/24-10/22/24 | | 86.92 |
| 01 2610 621 2 001 | 420027 | SVS 9/20/24-10/22/24 | | 1,994.99 |
| | | | Vendor Total: | 3,797.26 |
| | 72549 ZUNIGA, JESSIE | | | 64.00 |
| 01 2710 340 0 000 | REIMB 120324 | CDL LICENSE | | 64.00 |
| | | | Vendor Total: | 64.00 |
| | | | Fund Total: | 209,942.25 |
| | | | Checking Account Total: | 209,942.25 |
| | | | Allo Communications: | 92.00 |
| | | | Blue Cross Blue Shield: | 329,633.40 |
| | | | Deere Credit: | 3,562.34 |
| | | | Hometown Leasing: | 2,862.02 |
| | | | Madison National Life Insurance: | 3,789.12 |
| | | | Windstream: | 183.42 |
| | | | American Express: | 2,045.04 |
| | | | Tractor Supply: | 453.88 |
| | | | Payroll: | 1,781,490.79 |
| | | | Total: | \$2,334,054.26 |

| <u>Check #</u> | <u>Vendor Name</u> | | <u>Amount</u> | | |
|-----------------------|-------------------------|--------------------|----------------------------------|---------------|-------------------------|
| <u>Account Number</u> | <u>Invoice</u> | <u>Description</u> | | <u>Amount</u> | |
| Checking | 8 | | | | |
| Checking | 8 | Fund: 08 | SPECIAL BUILDING FUND | | |
| | 2956 FACILITY ADVOCATES | | | 2,035.00 | |
| 08 4700 720 0 000 | 2479 | | WIS DALKIN PRES TRANSDUCER REPL | | 2,035.00 |
| | 2956 FACILITY ADVOCATES | | | 1,660.00 | |
| 08 4700 720 0 000 | 2480 | | POD 3000 & RM 206 GLYCOL LEAK HS | | 1,660.00 |
| | 2956 FACILITY ADVOCATES | | | 9,853.75 | |
| 08 4700 720 0 000 | 2486 | | EAGLE ES GLYCOL LEAK RPR POD B | | 9,853.75 |
| | 2956 FACILITY ADVOCATES | | | 9,315.00 | |
| 08 2620 340 0 000 | 2488 | | PROF SVS FOR QCPUF REFINANCING | | 9,315.00 |
| | 2956 FACILITY ADVOCATES | | | 64,975.50 | |
| 08 4700 720 0 000 | 2489 | | HS PH 1 BOILER REPL | | 64,975.50 |
| | | | | | Vendor Total: |
| | | | | | 87,839.25 |
| | 2957 MCKINNIS INC | | | 609.19 | |
| 08 4700 720 0 000 | 46292 | | ROOF REPAIRS HS | | 609.19 |
| | 2957 MCKINNIS INC | | | 804.54 | |
| 08 4700 720 0 000 | 46475 | | ROOF REPAIRS MS | | 804.54 |
| | 2957 MCKINNIS INC | | | 1,309.06 | |
| 08 4700 720 0 000 | 46476 | | ROOF REPAIRS - HAMLOW | | 1,309.06 |
| | | | | | Vendor Total: |
| | | | | | 2,722.79 |
| | | | | | Fund Total: |
| | | | | | 90,562.04 |
| | | | | | Checking Account Total: |
| | | | | | 90,562.04 |

ROMANS, WIEMER & ASSOCIATES

Certified Public Accountants, P.C.

Steven D. Wiemer, CPA

Gayle D. Steiger, CPA

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Nebraska Society of Certified Public Accountants

1910 N. Lincoln Avenue • York, Nebraska 68467

(402) 362-5597 • FAX (402) 362-2173

rwacpas@windstream.net

November 4, 2024

Nebraska Department of Education
P.O. Box 94987
Lincoln, NE 68509-4987

RE: Waverly School District (#55-0145)

During the performance of our audit fieldwork for the year ended August 31, 2024, we performed the following procedures regarding Waverly School District'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.
7. We sampled 13 students from the ADVISER report for the year ended August 31, 2024 and traced the days enrolled, present, and absent to the District's information system.
8. Using the same sample of 13 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 46 General Fund disbursements, noting the District's allocation to the school district/building level. The District's allocation for 46 items sampled was appropriate.

Page 2

If you need additional information please call us at (402) 362-5597 or email us at rwacpas@windstream.net.

Sincerely,

ROMANS WIEMER & ASSOCIATES
ROMANS, WIEMER & ASSOCIATES,
Certified Public Accountants, P.C.

RWA: kae

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA

FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2024

ROMANS, WIEMER & ASSOCIATES

Certified Public Accountants, P.C.

Steven D. Wiemer, CPA

Gayle D. Steiger, CPA

Members American Institute of Certified Public Accountants

Nebraska Society of Certified Public Accountants

1910 N. Lincoln Avenue • York, Nebraska 68467

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rwacpas@windstream.net

November 4, 2024

Board of Education
School District No. 55-0145
Waverly, Nebraska 68462

In planning and performing our audit of the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of School District No. 55-0145, Waverly, Nebraska as of and for the year ended August 31, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered School District No. 55-0145, Waverly, Nebraska's internal control over financial reporting (internal control) as a basis for designing auditing 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 School District No. 55-0145, Waverly, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of School District No. 55-0145, Waverly, Nebraska's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in the internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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 entity's financial statements will not be prevented or detected and corrected, on a timely basis. We consider the following deficiencies in internal control to be material weaknesses:

Due to the size of School District No. 55-0145, Waverly, Nebraska, there is virtually no internal control structure design. While all the general transactions are approved by the Board of Education, adequate personnel are not available to assign responsibilities in such a way that different employees handle different parts of the same transaction. Authorization or approval of transactions, recording of transactions, and custody of assets should normally be segregated activities.

A significant deficiency is a deficiency, or 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.

Page 2

School District No. 55-0145, Waverly, Nebraska

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

ROMANS WIEMER ASSOCIATES
ROMANS, WIEMER & ASSOCIATES,
Certified Public Accountants, P.C.

RWA: kae

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA

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SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA

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SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA

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ROMANS, WIEMER & ASSOCIATES

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rwacpas@windstream.net

November 4, 2024

Independent Auditor's Report

Board of Education
School District No. 55-0145
Waverly, Nebraska 68462

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of School District No. 55-0145 of Waverly, Nebraska, 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 modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of School District No. 55-0145 of Waverly, Nebraska, as of August 31, 2024, and the respective changes in modified cash basis financial position thereof for the year then ended in accordance with the modified cash basis of accounting as 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 the *Government Audit 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 Financial Statements section of our report. We are required to be independent of the School District No. 55-0145 of Waverly, Nebraska, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Basis of Accounting

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

Independent Auditor's Report

School District No. 55-0145, Waverly, Nebraska

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School District No. 55-0145 of Waverly, Nebraska'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 Audit Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is substantial likelihood that, individually or in aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

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

- Exercise professional judgement 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 No. 55-0145 of Waverly, Nebraska's internal control. Accordingly, no such opinion is expressed.

Independent Auditor's Report

School District No. 55-0145, Waverly, Nebraska

- 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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School District No. 55-0145 of Waverly, Nebraska's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School District No. 55-0145 of Waverly, Nebraska's basic financial statements. The budget comparison schedules and schedule of expenditures of federal awards, as required by Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures and 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 budget comparison schedules 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 Information

Management is responsible for the other information included in the annual report. The other information comprises the management's discussion and analysis and Schedule of Modified Cash Disbursements for Operational Expenses Compared to Budget – General Fund and Schedule(s) of County Treasurers' funds but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Independent Auditor's Report

School District No. 55-0145, Waverly, Nebraska

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 4, 2024, on our consideration of School District No. 55-0145 of Waverly, Nebraska'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 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 School District No. 55-0145 of Waverly, Nebraska's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering School District No. 55-0145 of Waverly, Nebraska's internal control over financial reporting and compliance.

ROMANS WIEMER & ASSOCIATES
ROMANS, WIEMER & ASSOCIATES,
Certified Public Accountants, P.C.

RWA: kae

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS
AUGUST 31, 2024

Lancaster County School District #55-0145, School District 145 - Waverly, follows the provisions of Governmental Accounting Standards Board Statement Number 34. Statement Number 34 establishes standards for external financial reporting for all state and local governmental entities including government-wide financial statements, fund financial statements, and long term debt reporting.

This annual report consists of four parts including Management's Discussion and Analysis; Basic Financial Statements – Modified Cash Basis; Supplemental Schedules; and the Single Audit (Federal Funds). The Management's Discussion and Analysis (MD&A) of School District 145 - Waverly provides an overview of the District's financial activities for the fiscal year ending August 31, 2024. The intent of the MD&A is to look at the District's financial performance as a whole. Readers should also review the fund financial statements and the notes to the financial statements to enhance their understanding of the District's financial performance.

School District 145 – Waverly's policy is to prepare its financial statements on the modified cash basis of accounting which is consistent with Nebraska Department of Education requirements. Receipts and the related assets are recognized when received rather than when earned and disbursements are recognized when paid rather than when the obligation is incurred. The accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

Basic Financial Statements

The District's basic financial statements consist of a series of financial statements and associated notes to those statements. The statements are organized so the reader can understand the operations of the District as a whole. The Basic Financial Statements Section includes government-wide financial statements, fund financial statements, and notes to the financial statements.

The government-wide financial statements provide highly consolidated financial information and render a government-wide perspective of the District's financial condition. They present an aggregate view of the District's finances. These statements reflect the cash basis of accounting meaning receipts are recognized when received and disbursements are recognized when paid.

Fund basis financial information is presented in the Fund Financial Statements section to provide more in-depth reporting of the District's financial position and changes in financial position. These fund financial statements report governmental activities on a current rather than a long-term basis, indicating sources and uses of funding, as well as sources available for spending in future periods.

Fund financial statements also provide more in-depth data on the District's most significant funds including the General Fund and Bond Fund. These funds are considered major funds under Statement Number 34.

Governmental Activities

Net assets as of August 31, 2024 reflect an increase of \$3,029,657.06 from the August 31, 2023 balance of \$17,928,341.95. Key elements of this increase consist of the following:

(Continued)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS
AUGUST 31, 2024

Governmental Activities (Continued)

| | 2023-2024 | 2022-2023 |
|---|----------------------|----------------------|
| Receipts: | | |
| Local | \$ 25,156,954.13 | \$ 25,861,915.40 |
| County | 154,054.46 | 144,719.39 |
| State | 9,405,400.85 | 4,482,478.04 |
| Federal | 1,473,457.33 | 1,564,434.86 |
| Sales of Meals | 881,067.84 | 866,234.83 |
| Investment Income | 283,027.37 | 181,746.62 |
| Other Receipts | 358,770.52 | 173,335.37 |
| Transfers | 200,000.00 | 313,560.62 |
| Total Receipts | \$ 37,912,732.50 | \$ 33,588,425.13 |
| Disbursements: | | |
| Instruction | \$ 15,818,954.34 | \$ 14,732,332.22 |
| Support Services – Students | 2,304,018.25 | 2,176,670.00 |
| Support Services – Instruction | 1,857,496.97 | 1,808,465.15 |
| Support Services – General | | |
| Administration | 991,299.44 | 953,214.60 |
| Office of the Principal | 1,667,030.00 | 1,478,066.76 |
| Central Services | 220,149.56 | 157,893.69 |
| Operation and Maintenance of | | |
| Plant | 2,957,920.96 | 2,808,753.52 |
| Student Transportation | 993,244.44 | 1,059,709.30 |
| State Programs | 265,206.52 | 221,051.62 |
| Federal Programs | 1,298,264.64 | 1,144,838.39 |
| Student Activities | 1,233,762.69 | 1,059,658.54 |
| Other Purchased Services and | | |
| Supplies | 195,829.47 | 281,264.10 |
| School Nutrition Program | 1,295,147.12 | 1,231,111.53 |
| Debt Service | 2,725,043.60 | 2,895,178.00 |
| Capital Outlay | 859,707.44 | 807,606.61 |
| Transfers | 200,000.00 | 313,560.62 |
| Total Disbursements | \$ 34,883,075.44 | \$ 33,129,374.65 |
| Change in Net Assets | \$ 3,029,657.06 | \$ 459,050.48 |
| Modified Cash Basis Fund Balance – Beginning of Year | 17,928,341.95 | 17,469,291.47 |
| Modified Cash Basis Fund Balance – End of Year | \$ 20,957,999.01 | \$ 17,928,341.95 |

(Continued)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS
AUGUST 31, 2024

Governmental Activities (Continued)

The expenses of School District 145 – Waverly's governmental activities for the year ended August 31, 2024 of \$34,883,075.44 are not all borne by the taxpayers of the District. Those who used or benefited from the services rendered such as school breakfast and lunches paid \$881,067.84. Federal and state grants and other contributions accounted for \$4,539,429.19. The net cost of \$28,328,652.11 after taking into account these and other receipts, was paid from other general revenues including local property taxes paid by taxpayers of the District, other state funding, and local sources of income.

Significant Funds Financial Analysis

The General Fund's cash position over the course of the 2023 – 2024 fiscal year increased by \$2,499,258.94. The largest contributing factor to the increase is approximately \$3,214,000.00 more in state aid.

The Bond Fund's cash position over the course of the 2023 – 2024 fiscal year increased by \$448,583.48. The increase is due to current year tax collections being more than debt service disbursements.

Debt Administration

The District had outstanding long term debt of \$13,634,000.00 as of August 31, 2024 as compared to \$16,059,000.00 as of August 31, 2023.

Contacting the District's Financial Management

While this Management's Discussion and Analysis is designed to provide a general overview of the financial condition and operations of the District, citizens groups, taxpayers, parents, students, investors, or creditors may want further details. Please contact Business Manager, School District 145 – Waverly, P.O. Box 426, 14511 Heywood Street, Waverly, NE 68462 or call (402) 786-2321 X1104 during regular office hours, Monday through Friday, 7:30 A.M. to 4:00 P.M. to obtain such details.

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2024

| | <u>Governmental Activities</u> |
|----------------------------|------------------------------------|
| Assets: | |
| Cash and Deposits | \$ 18,824,746.21 |
| County Treasurers' Balance | <u>2,133,252.80</u> |
| Total Assets | <u>\$ 20,957,999.01</u> |
| Liabilities | <u>\$ 0.00</u> |
| Net Position | |
| Unrestricted | <u>\$ 20,957,999.01</u> |

See Accompanying Notes to the Financial Statements

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2024

| | <u>Program Cash Receipts</u> | | |
|---|------------------------------|-----------------------------|---|
| | <u>Cash Disbursements</u> | <u>Charges for Services</u> | <u>Operating Grants and Contributions</u> |
| Governmental Activities: | | | |
| Regular Instruction Programs | \$ (11,943,304.35) | | |
| Limited English Proficiency Programs | (51,190.05) | | |
| Poverty Programs | (312,262.57) | | |
| Special Education Instruction | (3,512,197.37) | | \$ 2,884,017.00 |
| Guidance Services | (789,698.10) | | |
| Health Services | (292,130.66) | | |
| Psychological Services: SPED School Age | (216,288.35) | | |
| Speech Pathology & Audiology Services: | | | |
| SPED School Age | (398,911.04) | | |
| Occupational Therapy - Related Services: | | | |
| SPED School Age | (1,820.37) | | |
| Physical Therapy - Related Services: | | | |
| SPED School Age | (6,409.12) | | |
| Visually Impaired - Related Services: | | | |
| Sped School Age | (6,305.00) | | |
| Support Services - Other | (592,455.61) | | |
| Instruction & Curriculum Development | (504,245.95) | | |
| Instruction Staff Training | (10,113.12) | | |
| Library/Media Services | (597,982.17) | | |
| Instruction-Related Technology | (745,155.73) | | |
| Board of Education | (181,314.13) | | |
| Executive Administration Services | (783,059.76) | | |
| District Legal Services | (26,925.55) | | |
| Office of Principal | (1,667,030.00) | | |
| Fiscal Services | (155,146.50) | | |
| Planning, Research, Development & Evaluation Services | (34,750.00) | | |
| Personnel Services | (30,253.06) | | |
| Operation of Buildings | (1,614,548.30) | | |
| Maintenance of Buildings | (1,009,965.79) | | |
| Care & Upkeep of Grounds | (333,406.87) | | |
| Vehicle Operation & Purchasing - Regular Education | (797,075.99) | 21,209.50 | |
| Vehicle Operation & Purchasing - School Age SPED | (196,168.45) | | 151,682.00 |
| (Continued) | | | |

See Accompanying Notes to the Financial Statements

Net
Disbursements
Receipts and
Changes in
Net Position

\$ (11,943,304.35)
 (51,190.05)
 (312,262.57)
 (628,180.37)
 (789,698.10)
 (292,130.66)
 (216,288.35)

 (398,911.04)

 (1,820.37)

 (6,409.12)

 (6,305.00)
 (592,455.61)
 (504,245.95)
 (10,113.12)
 (597,982.17)
 (745,155.73)
 (181,314.13)
 (783,059.76)
 (26,925.55)
 (1,667,030.00)
 (155,146.50)

 (34,750.00)
 (30,253.06)
 (1,614,548.30)
 (1,009,965.79)
 (333,406.87)

 (775,866.49)

 (44,486.45)

See Accompanying Notes to the Financial Statements

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2024

| | Program Cash Receipts | | |
|--------------------------------------|-----------------------|-------------------------|--|
| | Cash Disbursements | Charges for Services | Operating Grants and Contributions |
| Governmental Activities: (Continued) | | | |
| State Categorical Programs | \$ (265,206.52) | \$ 15,090.00 | \$ 23,982.00 |
| Federal Programs | (1,298,264.64) | | 1,082,750.86 |
| Transfers | (200,000.00) | | |
| Other Purchased Services & Supplies | (195,829.47) | | |
| Student Activities | (1,233,762.69) | 1,097,626.80 | |
| School Nutrition | (1,295,147.12) | 881,067.84 | 396,997.33 |
| Debt Service | (2,725,043.60) | | |
| Capital Outlay | (859,707.44) | | |
| | | | |
| Net Program (Disbursements) | \$ (34,883,075.44) | \$ 2,014,994.14 | \$ 4,539,429.19 |
| Receipts | | | |
| General Receipts: | | | |
| Local Receipts | | | |
| County Receipts | | | |
| State Receipts | | | |
| Investment Income | | | |
| Transfers | | | |
| Other | | | |
| Total General Receipts | | | |
| Changes in Net Position | | | |
| Net Position - Beginning | | | |
| Net Position - Ending | | | |

See Accompanying Notes to the Financial Statements

Net
Disbursements
Receipts and
Changes in
Net Position

\$ (226,134.52)
(215,513.78)
(200,000.00)
(195,829.47)
(136,135.89)
(17,081.95)
(2,725,043.60)
(859,707.44)

\$ (28,328,652.11)

\$ 24,023,027.83
154,054.46
6,339,428.99
283,027.37
200,000.00
358,770.52

\$ 31,358,309.17

\$ 3,029,657.06

17,928,341.95

\$ 20,957,999.01

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
STATEMENT OF MODIFIED CASH BASIS ASSETS AND FUND BALANCES AND
MODIFIED CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN MODIFIED CASH BASIS
FUND BALANCES - GOVERNMENTAL FUNDS
AS OF AND FOR THE YEAR ENDED AUGUST 31, 2024

| | Major Funds | | Special Building Fund |
|---|-------------------------|------------------------|-----------------------------|
| | General Fund | Bond Fund | |
| Receipts: | | | |
| Local Receipts | \$ 20,541,863.73 | \$ 2,193,337.38 | \$ 883,565.17 |
| County Receipts | 154,054.46 | | |
| State Receipts | 9,047,692.20 | 215,492.23 | 92,797.35 |
| Federal Receipts | 1,082,750.86 | | |
| Sales of Meals | | | |
| Investment Income | 168,712.29 | 84,700.12 | 570.63 |
| Non-Revenue Receipts | 77,770.52 | | |
| Total Receipts | \$ 31,072,844.06 | \$ 2,493,529.73 | \$ 976,933.15 |
| Other Financing Sources: | | | |
| Transfers From Other Funds | | | |
| Total Receipts and Other Financing Sources | \$ 31,072,844.06 | \$ 2,493,529.73 | \$ 976,933.15 |
| Disbursements: (Continued) | | | |
| Regular Instruction Programs | \$ 11,943,304.35 | | |
| Limited English Proficiency Programs | 51,190.05 | | |
| Poverty Programs | 312,262.57 | | |
| Special Education Instruction | 3,512,197.37 | | |
| Guidance Services | 789,698.10 | | |
| Health Services | 292,130.66 | | |
| Psychological Services: SPED School Age | 216,288.35 | | |
| Speech Pathology & Audiology Services: | | | |
| SPED School Age | 398,911.04 | | |
| Occupational Therapy - Related Services: | | | |
| SPED School Age | 1,820.37 | | |
| Physical Therapy - Related Services: | | | |
| SPED School Age | 6,409.12 | | |
| Visually Impaired - Related Services: | | | |
| Sped School Age | 6,305.00 | | |
| Support Services - Other | 592,455.61 | | |
| Instruction & Curriculum Development | 504,245.95 | | |
| Instruction Staff Training | 10,113.12 | | |
| Library/Media Services | 597,982.17 | | |
| Instruction-Related Technology | 745,155.73 | | |
| (Continued) | | | |

See Accompanying Notes to the Financial Statements

| Qualified Capital Purpose Undertaking Fund | Depreciation Fund | Activities Fund | School Nutrition Fund | Total Governmental Funds |
|--|----------------------|------------------------|-----------------------------|--------------------------------|
| \$ 440,561.05 | | \$ 1,097,626.80 | | \$ 25,156,954.13 |
| | | | | 154,054.46 |
| 43,128.21 | | | \$ 6,290.86 | 9,405,400.85 |
| | | | 390,706.47 | 1,473,457.33 |
| | | | 881,067.84 | 881,067.84 |
| 8,592.38 | \$ 17,442.53 | | 3,009.42 | 283,027.37 |
| | 281,000.00 | | | 358,770.52 |
| <u>\$ 492,281.64</u> | <u>\$ 298,442.53</u> | <u>\$ 1,097,626.80</u> | <u>\$ 1,281,074.59</u> | <u>\$ 37,712,732.50</u> |
| | | \$ 200,000.00 | | \$ 200,000.00 |
| <u>\$ 492,281.64</u> | <u>\$ 298,442.53</u> | <u>\$ 1,297,626.80</u> | <u>\$ 1,281,074.59</u> | <u>\$ 37,912,732.50</u> |
| | | | | \$ 11,943,304.35 |
| | | | | 51,190.05 |
| | | | | 312,262.57 |
| | | | | 3,512,197.37 |
| | | | | 789,698.10 |
| | | | | 292,130.66 |
| | | | | 216,288.35 |
| | | | | 398,911.04 |
| | | | | 1,820.37 |
| | | | | 6,409.12 |
| | | | | 6,305.00 |
| | | | | 592,455.61 |
| | | | | 504,245.95 |
| | | | | 10,113.12 |
| | | | | 597,982.17 |
| | | | | 745,155.73 |

See Accompanying Notes to the Financial Statements

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
STATEMENT OF MODIFIED CASH BASIS ASSETS AND FUND BALANCES AND
MODIFIED CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN MODIFIED CASH BASIS
FUND BALANCES - GOVERNMENTAL FUNDS
AS OF AND FOR THE YEAR ENDED AUGUST 31, 2024

| | Major Funds | | Special Building Fund |
|--|-------------------------|------------------------|-----------------------------|
| | General Fund | Bond Fund | |
| Disbursements: (Continued) | | | |
| Board of Education | \$ 181,314.13 | | |
| Executive Administration Services | 783,059.76 | | |
| District Legal Services | 26,925.55 | | |
| Office of Principal | 1,667,030.00 | | |
| Fiscal Services | 155,146.50 | | |
| Planning, Research, Development & Evaluation Services | 34,750.00 | | |
| Personnel Services | 30,253.06 | | |
| Operation of Buildings | 1,614,548.30 | | |
| Maintenance of Buildings | 1,009,965.79 | | |
| Care & Upkeep of Grounds | 333,406.87 | | |
| Vehicle Operation & Purchasing - Regular Education | 797,075.99 | | |
| Vehicle Operation & Purchasing - School Age SPED | 196,168.45 | | |
| State Categorical Programs | 265,206.52 | | |
| Federal Programs | 1,298,264.64 | | |
| Other Purchased Services & Supplies | | | \$ 23,199.82 |
| Student Activities | | | |
| School Nutrition | | | |
| Debt Service | | \$ 2,044,946.25 | 305,842.35 |
| Capital Outlay | | | 503,741.55 |
| Total Disbursements | \$ 28,373,585.12 | \$ 2,044,946.25 | \$ 832,783.72 |
| Other Financing Uses: | | | |
| Transfers to Other Funds | \$ 200,000.00 | | |
| Total Disbursements and Other Financing Uses | \$ 28,573,585.12 | \$ 2,044,946.25 | \$ 832,783.72 |
| Excess (Deficiency) of Receipts over Disbursements | \$ 2,499,258.94 | \$ 448,583.48 | \$ 144,149.43 |
| Modified Cash Basis Fund Balance - Beginning of Year | 11,847,117.02 | 3,074,204.90 | 320,397.12 |
| Modified Cash Basis Fund Balance - End of Year | \$ 14,346,375.96 | \$ 3,522,788.38 | \$ 464,546.55 |

See Accompanying Notes to the Financial Statements

| Qualified Capital Purpose Undertaking Fund | Depreciation Fund | Activities Fund | School Nutrition Fund | Total Governmental Funds |
|--|----------------------|------------------------|-----------------------------|--------------------------------|
| | | | | \$ 181,314.13 |
| | | | | 783,059.76 |
| | | | | 26,925.55 |
| | | | | 1,667,030.00 |
| | | | | 155,146.50 |
| | | | | 34,750.00 |
| | | | | 30,253.06 |
| | | | | 1,614,548.30 |
| | | | | 1,009,965.79 |
| | | | | 333,406.87 |
| | | | | 797,075.99 |
| | | | | 196,168.45 |
| | | | | 265,206.52 |
| | | | | 1,298,264.64 |
| \$ 172,629.65 | | \$ 1,233,762.69 | \$ 1,295,147.12 | 195,829.47 |
| | | | | 1,233,762.69 |
| | | | | 1,295,147.12 |
| 374,255.00 | | | | 2,725,043.60 |
| 14,321.55 | \$ 164,530.60 | | 177,113.74 | 859,707.44 |
| <u>\$ 561,206.20</u> | <u>\$ 164,530.60</u> | <u>\$ 1,233,762.69</u> | <u>\$ 1,472,260.86</u> | <u>\$ 34,683,075.44</u> |
| | | | | \$ 200,000.00 |
| <u>\$ 561,206.20</u> | <u>\$ 164,530.60</u> | <u>\$ 1,233,762.69</u> | <u>\$ 1,472,260.86</u> | <u>\$ 34,883,075.44</u> |
| \$ (68,924.56) | \$ 133,911.93 | \$ 63,864.11 | \$ (191,186.27) | \$ 3,029,657.06 |
| 481,531.71 | 586,824.56 | 776,248.68 | 842,017.96 | 17,928,341.95 |
| <u>\$ 412,607.15</u> | <u>\$ 720,736.49</u> | <u>\$ 840,112.79</u> | <u>\$ 650,831.69</u> | <u>\$ 20,957,999.01</u> |

See Accompanying Notes to the Financial Statements

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
STATEMENT OF MODIFIED CASH BASIS ASSETS AND FUND BALANCES AND
MODIFIED CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN MODIFIED CASH BASIS
FUND BALANCES - GOVERNMENTAL FUNDS
AS OF AND FOR THE YEAR ENDED AUGUST 31, 2024

| | Major Funds | | Special Building Fund |
|--|-------------------------|------------------------|-----------------------------|
| | General Fund | Bond Fund | |
| Cash and Deposits | \$ 12,471,462.05 | \$ 3,377,759.81 | \$ 383,127.12 |
| County Treasurers' Balance | 1,874,913.91 | 145,028.57 | 81,419.43 |
| | <u>\$ 14,346,375.96</u> | <u>\$ 3,522,788.38</u> | <u>\$ 464,546.55</u> |
| Cash Basis Fund Balances - End of Year | | | |
| Committed | | \$ 3,522,788.38 | |
| Assigned | | | \$ 464,546.55 |
| Unassigned | \$ 14,346,375.96 | | |
| | <u>\$ 14,346,375.96</u> | <u>\$ 3,522,788.38</u> | <u>\$ 464,546.55</u> |

See Accompanying Notes to the Financial Statements

| Qualified Capital Purpose Undertaking Fund | Depreciation Fund | Activities Fund | School Nutrition Fund | Total Governmental Funds |
|--|----------------------|----------------------|-----------------------------|--|
| \$ 380,716.26 31,890.89 | \$ 720,736.49 | \$ 840,112.79 | \$ 650,831.69 | \$ 18,824,746.21 2,133,252.80 |
| <u>\$ 412,607.15</u> | <u>\$ 720,736.49</u> | <u>\$ 840,112.79</u> | <u>\$ 650,831.69</u> | <u>\$ 20,957,999.01</u> |
| \$ 412,607.15 | \$ 720,736.49 | \$ 840,112.79 | \$ 650,831.69 | \$ 3,935,395.53 2,676,227.52 14,346,375.96 |
| <u>\$ 412,607.15</u> | <u>\$ 720,736.49</u> | <u>\$ 840,112.79</u> | <u>\$ 650,831.69</u> | <u>\$ 20,957,999.01</u> |

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2024

NOTE 1

Significant Accounting Policies

The accounting policies of School District No. 55-0145, Waverly, Nebraska, conform to the uniform system of accounting as prescribed by the Nebraska State Department of Education.

A. **Fund Accounting**

The accounts of the School District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, receipts collected and disbursements paid. The School District resources are allocated to and accounted for in individual funds based on the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund Types:

General Fund - This fund is the operating fund of the District. It is used to account for all financing resources except those required to be accounted for in other funds.

Depreciation Fund - This fund is used to facilitate the eventual purchase of costly capital outlay.

Activities Fund - This fund is used to account for assets held by the District in a trustee capacity for various school organizations and activities.

School Nutrition Fund - This fund accounts for the operations of the District's nutrition program.

Bond Fund - This fund accounts for taxes levied and other receipts specifically earmarked for the retirement of bonded indebtedness.

Special Building Fund - This fund accounts for taxes levied and other receipts specifically maintained to acquire or improve sites and/or to erect, alter or improve buildings.

Qualified Capital Purpose Undertaking Fund - This fund is used to account for funds for the removal of environmental hazards, the reduction or elimination of accessibility barriers in school district buildings, and the repayment of a qualified zone academy bond issued for a qualified capital purpose.

(Continued)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2024

NOTE 1

Significant Accounting Policies (Continued)

B. Basis of Accounting

The School District's policy is to prepare its financial statements on the basis of modified cash receipts and disbursements, which is consistent with the Commissioner of Education and Nebraska Department of Education requirements. Consequently certain receipts and the related assets are recognized when received rather than when earned, and certain disbursements are recognized when paid rather than when the obligation is incurred. Thereby encumbrance accounting is not used. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

C. Basis of Presentation

The School District has adopted 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.

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 and other items not properly included among program receipts are reported instead as general receipts.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements.
(Continued)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2024

NOTE 1

Significant Accounting Policies (Continued)

Proprietary funds are used to account for the School District's business type activities. Proprietary funds distinguish operating receipts and disbursements from nonoperating items. Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All receipts and disbursements not meeting this definition are reported as nonoperating receipts and disbursements. The School District had no proprietary funds.

Fiduciary funds report assets held in a trustee or agency capacity for others and therefore cannot be used to support the School District's own programs. The District had no fiduciary funds.

D. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2

Reporting Entity

The Board of Education is the level of government responsible for all activities related to public elementary and secondary school education within its jurisdiction. The six-member group constitutes an on-going and separate legal entity, whose members are elected by the public. Funding is received from local, state and federal government sources and the Board must comply with certain requirements, but these other governmental bodies are not financially accountable for the Board. The Board has the power to adopt its own budget, designate management, the responsibility to significantly influence operations and primary accountability for fiscal matters.

Based upon these criteria the Board of Education is not considered a component unit of any other governmental reporting entity. All significant activities and organizations in which the District exercises oversight responsibility have been included in the District's financial statement.

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2024

NOTE 3

Fund Balance Reporting

The Governmental Accounting Standards Board (GASB) has issued Statement No.54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54). This Statement defines the different types of fund balances that a governmental entity must use for financial reporting purposes.

GASB 54 requires the fund balance amounts to be properly reported within one of the fund balance categories list below.

1. *Nonspendable*, such as fund balance associated with inventories, prepaids, long-term loans and notes receivable, and property held for resale (unless the proceeds are restricted, committed, or assigned),
2. *Restricted* fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation,
3. *Committed* fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the School District Board of Education (the district's highest level of decision-making authority),
4. *Assigned* fund balance classification are intended to be used by the government for specific purposes but not meet the criteria to be classified as restricted or committed, and
5. *Unassigned* fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications

Committed Fund Balance Policy

The District's Committed Fund Balance is fund balance reporting required by the School Board, either because of a School Board Policy in the School Board Policy Manual, or because of motions that passed at School Board meetings.

Fund Balance reporting as a result of motions that passed at School Board meetings:

The School Board passed the issuance of refunding and construction bonds, and also approved the budget and subsequent tax levy contained therein, which levies tax dollars for the repayment of the bonds.

(Continued)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2024

NOTE 3

Fund Balance Reporting (Continued)

Assigned Fund Balance Policy

The District's Assigned Fund Balance is fund balance reporting occurring by School Board Administration authority, under the direction of the Superintendent.

Order of Fund Balance Spending Policy

The District's policy is to apply expenditures against non-spendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, an unassigned fund balance at the end of the fiscal year by adjusting journal entries.

First Non-spendable fund balances are determined. Then restricted fund balances for specific purposes are determined (not including non-spendable amounts). Then any remaining fund balance amounts for the non-general funds are classified as restricted fund balance.

It is possible for the non-general funds to have negative unassigned fund balance when non-spendable amounts plus the restricted fund balances for specific purposes amounts exceed the positive fund balance for the non-general fund.

NOTE 4

Cash and Deposits

Cash for the School District at August 31, 2024, consisted of the following:

| | <u>Book Amount</u> | <u>Bank Amount</u> |
|---------------------------------------|------------------------|------------------------|
| <u>General Fund</u> | | |
| Cash in Bank – Horizon Bank | \$ 12,471,462.05 | \$ 12,495,967.43 |
| Cash in Bank – Payroll – Horizon Bank | 0.00 | 134,150.92 |
| <u>Depreciation Fund</u> | | |
| Cash in Bank – Horizon Bank | 720,736.49 | 720,736.49 |
| <u>Activities Fund</u> | | |
| Cash in Bank – First State Bank | 839,061.48 | 863,204.94 |
| Cash in Bank – Riverstone Bank | 1,051.31 | 1,051.31 |

(Continued)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2024

NOTE 4

Cash and Deposits (Continued)

| | Book Amount | Bank Amount |
|---|-------------------------|-------------------------|
| <u>School Nutrition Fund</u> | | |
| Cash in Bank – First State Bank | \$ 561,692.57 | \$ 563,580.79 |
| Cash in Bank – Riverstone Bank | 0.00 | 10,517.93 |
| Cash in Bank – Horizon Bank | 89,139.12 | 89,139.12 |
| <u>Bond Fund</u> | | |
| Cash in Bank – Horizon Bank | 3,377,759.81 | 3,377,759.81 |
| <u>Special Building Fund</u> | | |
| Cash in Bank – Horizon Bank | 383,126.79 | 383,126.79 |
| Nebraska School District – Liquid Asset Fund | 0.33 | 0.33 |
| <u>Qualified Capital Purpose Undertaking Fund</u> | | |
| Cash in Bank – Horizon Bank | 380,716.26 | 380,716.26 |
| | <u>\$ 18,824,746.21</u> | <u>\$ 19,019,952.11</u> |

Nebraska Statute Section 79-1042 provides that except as provided by Section 79-1043, school district treasurers shall not lend or use any part of the school money, which may be in their hands under penalty of fine and imprisonment as provided regarding embezzlement under sections 28-509 to 28-518.

Nebraska Statute Section 79-1043 provides that the District may, by and with the consent of the Board of Education of the District, invest the funds of the 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 \$19,019,952.11. Of this balance \$18,951,009.25 was covered by federal depository insurance and/or collateralized by U.S. Government securities subject to joint custody safe keeping receipts issued by the custodial financial institution which was not the pledging institution. \$68,942.53 was uncollateralized. The remaining \$0.33 was held in the Nebraska School District Liquid Asset Fund (NSDLAF) which invests in U.S. Government Securities. The amount covered by FDIC insurance would be classified as a Category 1 level of risk while the remaining amount except for the Nebraska School District Liquid Asset Fund which is a Category 1 level of risk would be classified as a Category 3 level of risk as described below.

(Continued)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2024

NOTE 4

Cash and Deposits (Continued)

The District's deposits are categorized to give an indication of the level of risk assumed by the District at year-end. Category 1 includes deposits that are insured or registered or for which securities are held by the District or its agent in the District's name. Category 2 includes uninsured and unregistered deposits for which the counter-party's trust department or agent in the District's name holds the securities. Category 3 includes deposits uncollateralized (this includes any bank balance that is collateralized with securities held by the pledging financial institution, its trust department or agent but not in the District's name).

The School District had no investments at August 31, 2024.

NOTE 5

Funds held by County Treasurer

The following receipts were held by the following County Treasurers' for the District, and are included in the fund balance:

| | August 31, 2024 | August 31, 2023 |
|----------------------------------|-----------------------|-----------------------|
| <u>General Fund</u> | | |
| Lancaster County | \$ 705,200.89 | \$ 958,687.35 |
| Cass County | 961,643.07 | 1,159,404.82 |
| Otoe County | 199,715.41 | 233,743.24 |
| Saunders County | 8,354.54 | 14,494.85 |
| | <u>\$1,874,913.91</u> | <u>\$2,366,330.26</u> |
| <u>Bond Fund</u> | | |
| Lancaster County | \$ 56,763.17 | \$ 83,991.80 |
| Cass County | 72,630.39 | 100,150.83 |
| Otoe County | 14,988.97 | 20,077.64 |
| Saunders County | 646.04 | 1,257.12 |
| | <u>\$ 145,028.57</u> | <u>\$ 205,477.39</u> |
| <u>Special Building Fund</u> | | |
| Lancaster County | \$ 27,520.22 | \$ 19,775.42 |
| Cass County | 44,281.67 | 26,290.65 |
| Otoe County | 9,220.13 | 5,301.94 |
| Saunders County | 397.41 | 331.97 |
| | <u>\$ 81,419.43</u> | <u>\$ 51,699.98</u> |

(Continued)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2024

NOTE 5

Funds held by County Treasurer (Continued)

| | August 31, 2024 | August 31, 2023 |
|---|--------------------|--------------------|
| <u>Qualified Capital Purpose Undertaking Fund</u> | | |
| Lancaster County | \$ 11,560.04 | \$ 19,486.61 |
| Cass County | 16,717.61 | 24,440.91 |
| Otoe County | 3,463.93 | 4,913.67 |
| Saunders County | 149.31 | 307.64 |
| | \$ 31,890.89 | \$ 49,148.83 |

NOTE 6

Budget Process and Property Taxes

The District follows these procedures in establishing the budgetary data reflected in the accompanying financial statements.

Prior to the annual budget hearing, the Superintendent and the Board of Education prepares a proposed operating budget on the modified cash basis for the fiscal year commencing September 1 of that year. The operating budget includes proposed disbursements and the means of financing them.

A budget hearing is conducted at a public meeting to obtain taxpayer comments.

Prior to September 20, the budget is legally adopted by the Board of Education through passage of a resolution.

Total disbursements in each budgetary fund may not legally exceed total appropriation, and appropriations lapse at year end. Any revisions to the budget require Board approval. No supplemental appropriations were made during the year through a budget amendment.

The property tax requirement resulting from the budget process is utilized by the County Assessor to establish the tax levy, which attaches as an enforceable lien on property within the District as of December 31. Taxes are due as of that date. The first half of unpaid taxes are delinquent as of May 1, except for Lancaster County, which is April 1st; the second half becomes delinquent September 1, except for Lancaster County which is August 1st. The combined tax rate of the district subject to levy limitations for the year ended August 31, 2024, was \$0.989284 per \$100 assessed value.

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2024

NOTE 7

Retirement Plan

Plan Description

The School District No. 55-0145 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.

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

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

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

(Continued)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2024

NOTE 7

Retirement Plan (Continued)

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

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

For the District's year ended August 31, 2024, the District's total payroll for all employees was \$17,094,398.98. Total covered payroll was \$16,349,457.57. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer 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 District's contribution to the Plan for its year ended August 31, 2024 was \$1,614,968.21.

Pension Liabilities

At June 30, 2023 the District had a liability of \$2,328,068 for its proportionate share of the net pension liability. (This liability is not recorded in the accompanying modified cash basis financial statements.) The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date. The NPERS School Plan was 97.33% funded as of June 30, 2023 based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2023, the District's proportion was 0.561206 percent, which was an increase of 0.007845 percent from its proportion measured as of June 30, 2022.

For the year ended June 30, 2023, the District's allocated pension expense was \$540,680.
(Continued)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2024

NOTE 7

Retirement Plan (Continued)

Actuarial Assumptions

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

| | |
|--|--|
| Inflation | 2.45 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 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 & 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 Morality 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'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 (Continued)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2024

NOTE 7

Retirement Plan (Continued)

inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plans' target asset allocation as of June 30, 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

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 nonemployers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2122.

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

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.1 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.1 percent) or 1-percentage-point higher (8.1 percent) than the current rate:

(Continued)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2024

NOTE 7

Retirement Plan (Continued)

| | <u>Discount rate</u> | <u>District's proportionate Share of net pension liability</u> |
|-----------------------|--------------------------|--|
| 1% decrease | 6.1% | \$ 14,586,898 |
| Current discount rate | 7.1% | \$ 2,328,068 |
| 1% increase | 8.1% | \$ (7,728,425) |

Plan Fiduciary Net Position

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

NOTE 8

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year, the District carried commercial insurance for general liability, automobile liability, automobile physical damage, property coverage, worker's compensation coverage, errors and omissions, employee dishonesty, money and securities, money/counterfeit currency, and depositors forgery. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 9

Non-Monetary Transactions

The School District receives federal food commodities that are passed through the State Department of Social Services. The Department of Social Services provides the School District with a detailed listing of commodities received by the School District and its monetary value. For the Department of Social Services fiscal year ended June 30, 2024, the value of commodities received by the School was \$158,692.99

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2024

NOTE 10

General Long-Term Debt

Limited Tax Building Improvement Bonds - Series 2013

Date Issued: March 21, 2013

Date Due: December 15, 2014 through December 15, 2023

| | |
|-----------------------------------|-------------------|
| Original Amount Issued | \$ 3,480,000.00 |
| Amount Previously Redeemed | 3,110,000.00 |
| Amount Redeemed During the Year | <u>370,000.00</u> |
| Total Amount of Bonds Outstanding | <u>\$ 0.00</u> |

Final payment was made during the current fiscal year.

General Obligation Refunding Bonds – Series 2016B

Date Issued: March 11, 2016

Date Due: December 15, 2017 through December 15, 2026

| | |
|---|----------------------|
| Original Amount Issued | \$ 1,785,000.00 |
| Amount Previously Redeemed | 1,165,000.00 |
| Amount Redeemed During the Year | <u>205,000.00</u> |
| Total Amount Bonds Outstanding (Continued) | <u>\$ 415,000.00</u> |

Debt Service Requirements for the Remaining Years as of August 31, 2024:

| <u>Date Due</u> | <u>Principal Amount</u> | <u>Interest Rate</u> | <u>Interest Amount</u> | <u>Total</u> |
|---------------------|-----------------------------|--------------------------|----------------------------|----------------------|
| 12/15/2024 | \$ 205,000.00 | 1.450% | \$ 3,166.25 | \$ 208,166.25 |
| 6/15/2025 | | | 1,680.00 | 1,680.00 |
| 12/15/2025 | <u>210,000.00</u> | 1.600% | <u>1,680.00</u> | <u>211,680.00</u> |
| | <u>\$ 415,000.00</u> | | <u>\$ 6,526.25</u> | <u>\$ 421,526.25</u> |

(Continued)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2024

NOTE 10

General Long-Term Debt (Continued)

General Obligation Refunding Bonds – Series 2020

Date Issued: April 15, 2020

Date Due: December 15, 2021 through December 15, 2035

| | |
|------------------------------------|----------------------------|
| Original Amount Issued | \$ 7,415,000.00 |
| Amount Previously Redeemed | 825,000.00 |
| Amount Redeemed During the Year | <u>425,000.00</u> |
| Total Amount Bonds Outstanding | <u>\$ 6,165,000.00</u> |

Debt Service Requirements for the Remaining Years as of August 31, 2024:

| Date Due | Principal Amount | Interest Rate | Interest Amount | Total |
|------------|----------------------------|---------------|--------------------------|----------------------------|
| 12/15/2024 | \$ 450,000.00 | 5.000% | \$ 67,995.00 | \$ 517,995.00 |
| 6/15/2025 | | | 56,745.00 | 56,745.00 |
| 12/15/2025 | 465,000.00 | 2.000% | 56,745.00 | 521,745.00 |
| 6/15/2026 | | | 52,095.00 | 52,095.00 |
| 12/15/2026 | 480,000.00 | 2.000% | 52,095.00 | 532,095.00 |
| 6/15/2027 | | | 47,295.00 | 47,295.00 |
| 12/15/2027 | 490,000.00 | 2.000% | 47,295.00 | 537,295.00 |
| 6/15/2028 | | | 42,395.00 | 42,395.00 |
| 12/15/2028 | 495,000.00 | 2.000% | 42,395.00 | 537,395.00 |
| 6/15/2029 | | | 37,445.00 | 37,445.00 |
| 12/15/2029 | 510,000.00 | 2.000% | 37,445.00 | 547,445.00 |
| 6/15/2030 | | | 32,345.00 | 32,345.00 |
| 12/15/2030 | 520,000.00 | 2.000% | 32,345.00 | 552,345.00 |
| 6/15/2031 | | | 27,145.00 | 27,145.00 |
| 12/15/2031 | 530,000.00 | 2.000% | 27,145.00 | 557,145.00 |
| 6/15/2032 | | | 21,845.00 | 21,845.00 |
| 12/15/2032 | 540,000.00 | 1.850% | 21,845.00 | 561,845.00 |
| 6/15/2033 | | | 16,850.00 | 16,850.00 |
| 12/15/2033 | 550,000.00 | 2.000% | 16,850.00 | 566,850.00 |
| 6/15/2034 | | | 11,350.00 | 11,350.00 |
| 12/15/2034 | 565,000.00 | 2.000% | 11,350.00 | 576,350.00 |
| 6/15/2035 | | | 5,700.00 | 5,700.00 |
| 12/15/2035 | <u>570,000.00</u> | 2.000% | <u>5,700.00</u> | <u>575,700.00</u> |
| | <u>\$ 6,165,000.00</u> | | <u>\$ 770,415.00</u> | <u>\$ 6,935,415.00</u> |

(Continued)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2024

NOTE 10

General Long-Term Debt (Continued)

General Obligation Refunding Bonds – Series 2021A

Date Issued: December 15, 2021

Date Due: December 15, 2022 through December 15, 2025

| | |
|---------------------------------|------------------------|
| Original Amount Issued | \$ 3,375,000.00 |
| Amount Previously Redeemed | 815,000.00 |
| Amount Redeemed During the Year | <u>835,000.00</u> |
| Total Amount Bonds Outstanding | <u>\$ 1,725,000.00</u> |

Debt Service Requirements for the Remaining Years as of August 31, 2024:

| Date Due | Principal Amount | Interest Rate | Interest Amount | Total |
|------------|------------------------|---------------|---------------------|------------------------|
| 12/15/2024 | \$ 850,000.00 | 2.000% | \$ 17,250.00 | \$ 867,250.00 |
| 6/15/2025 | | | 8,750.00 | 8,750.00 |
| 12/15/2025 | <u>875,000.00</u> | 2.000% | <u>8,750.00</u> | <u>883,750.00</u> |
| | <u>\$ 1,725,000.00</u> | | <u>\$ 34,750.00</u> | <u>\$ 1,759,750.00</u> |

General Obligation Refunding Bonds – Series 2021B

Date Issued: December 15, 2021

Date Due: December 15, 2022 through December 15, 2035

| | |
|---------------------------------|------------------------|
| Original Amount Issued | \$ 4,750,000.00 |
| Amount Previously Redeemed | 300,000.00 |
| Amount Redeemed During the Year | <u>305,000.00</u> |
| Total Amount Bonds Outstanding | <u>\$ 4,145,000.00</u> |

(Continued)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2024

NOTE 10

General Long-Term Debt (Continued)

Debt Service Requirements for the Remaining Years as of August 31, 2024:

| Date Due | Principal Amount | Interest Rate | Interest Amount | Total |
|-------------|------------------------|------------------|----------------------|------------------------|
| 12/15/2024 | \$ 315,000.00 | 2.000% | \$ 36,557.50 | \$ 351,557.50 |
| 6/15/2025 | | | 33,407.50 | 33,407.50 |
| 12/15/2025 | 320,000.00 | 2.000% | 33,407.50 | 353,407.50 |
| 6/15/2026 | | | 30,207.50 | 30,207.50 |
| 12/15/2026 | 325,000.00 | 2.000% | 30,207.50 | 355,207.50 |
| 6/15/2027 | | | 26,957.50 | 26,957.50 |
| 12/15/2027 | 330,000.00 | 2.000% | 26,957.50 | 356,957.50 |
| 6/15/2028 | | | 23,657.50 | 23,657.50 |
| 12/15/2028 | 340,000.00 | 1.050% | 23,657.50 | 363,657.50 |
| 6/15/2029 | | | 21,872.50 | 21,872.50 |
| 12/15/2029 | 345,000.00 | 1.150% | 21,872.50 | 366,872.50 |
| 6/15/2030 | | | 19,888.75 | 19,888.75 |
| 12/15/2030 | 345,000.00 | 2.000% | 19,888.75 | 364,888.75 |
| 6/15/2031 | | | 16,438.75 | 16,438.75 |
| 12/15/2031 | 350,000.00 | 2.000% | 16,438.75 | 366,438.75 |
| 6/15/2032 | | | 12,938.75 | 12,938.75 |
| 12/15/2032 | 360,000.00 | 1.450% | 12,938.75 | 372,938.75 |
| 6/15/2033 | | | 10,328.75 | 10,328.75 |
| 12/15/2033 | 365,000.00 | 1.550% | 10,328.75 | 375,328.75 |
| 6/15/2034 | | | 7,500.00 | 7,500.00 |
| 12/15/2034 | 370,000.00 | 2.000% | 7,500.00 | 377,500.00 |
| 6/15/2035 | | | 3,800.00 | 3,800.00 |
| 12/15/2035 | 380,000.00 | 2.000% | 3,800.00 | 383,800.00 |
| | <u>\$ 4,145,000.00</u> | | <u>\$ 450,552.50</u> | <u>\$ 4,595,552.50</u> |

Series 2021 Tax Exempt Lease Revenue
Educational Facilities Note

Date Issued: May 15, 2021

Date Due: November 1, 2021 through May 1, 2028

| | |
|---------------------------------|------------------------|
| Original Amount Issued | \$ 2,027,000.00 |
| Amount Previously Redeemed | 558,000.00 |
| Amount Redeemed During the Year | <u>285,000.00</u> |
| Total Amount Bonds Outstanding | <u>\$ 1,184,000.00</u> |

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2024

NOTE 10

General Long-Term Debt (Continued)

Debt Service Requirements for the Remaining Years as of August 31, 2024:

| Date Due | Principal Amount | Interest Rate | Interest Amount | Total |
|-------------|------------------------|------------------|---------------------|-----------------------|
| 11/1/2024 | \$ 144,000.00 | 1.49% | \$ 8,820.80 | \$ 152,820.80 |
| 5/1/2025 | 145,000.00 | 1.49% | 7,748.00 | 152,748.00 |
| 11/1/2025 | 146,000.00 | 1.49% | 6,667.75 | 152,667.75 |
| 11/1/2026 | 149,000.00 | 1.49% | 4,484.90 | 153,484.90 |
| 5/1/2027 | 150,000.00 | 1.49% | 3,374.85 | 153,374.85 |
| 11/1/2027 | 151,000.00 | 1.49% | 2,257.35 | 153,257.35 |
| 5/1/2028 | 152,000.00 | 1.49% | 1,132.40 | 153,132.40 |
| | <u>\$ 1,184,000.00</u> | | <u>\$ 40,066.10</u> | <u>\$1,224,066.10</u> |

NOTE 11

Long-Term Debt

Combined maturities for all debt is as follows:

| Year Ended | Principal | Interest | Total |
|------------|-------------------------|------------------------|-------------------------|
| 2024-2025 | \$ 2,109,000.00 | \$ 242,120.05 | \$ 2,351,120.05 |
| 2025-2026 | 2,163,000.00 | 195,132.80 | 2,358,132.80 |
| 2026-2027 | 1,104,000.00 | 164,414.75 | 1,268,414.75 |
| 2027-2028 | 1,123,000.00 | 143,694.75 | 1,266,694.75 |
| 2028-2029 | 835,000.00 | 125,370.00 | 960,370.00 |
| 2029-2030 | 855,000.00 | 111,551.25 | 966,551.25 |
| 2030-2031 | 865,000.00 | 95,817.50 | 960,817.50 |
| 2031-2032 | 880,000.00 | 78,367.50 | 958,367.50 |
| 2032-2033 | 900,000.00 | 61,962.50 | 961,962.50 |
| 2033-2034 | 915,000.00 | 46,028.75 | 961,028.75 |
| 2034-2035 | 935,000.00 | 28,350.00 | 963,350.00 |
| 2035-2036 | 950,000.00 | 9,500.00 | 959,500.00 |
| | <u>\$ 13,634,000.00</u> | <u>\$ 1,302,309.85</u> | <u>\$ 14,936,309.85</u> |

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2024

NOTE 12

Changes in Long-Term Debt

| | August 31, 2023 | New Debt | Repayment | August 31, 2024 |
|-------------|--------------------|----------|-----------------|--------------------|
| Bond Issues | \$ 16,059,000.00 | \$ 0.00 | \$ 2,425,000.00 | \$ 13,634,000.00 |

NOTE 13

Subsequent Events

Subsequent events have been evaluated through the audit report date, the date the financial statements were available to be issued.

NOTE 14

Tax Abatement

The District is subject to tax abatements granted by the City of Eagle and City of Waverly, both of whom have entered into tax increment financing (TIF) agreements with various redevelopers. This TIF program has the stated purpose of increasing business activity and employment in the community. Under the TIF program, redevelopers can apply for TIF financing whereby the property tax they pay on the increased valuation of property under a TIF agreement is returned to the redeveloper by the City to finance the project for a period of up to 15 years.

Information relevant to the abatements impacting Waverly Public Schools for the year ended August 31, 2024 is as follows:

| <u>Tax Abatement Program</u> | <u>Amount Abated During the Year</u> |
|---|--|
| Northwestern Electric FAC Redev Project | \$ 10,493.34 |
| Tractor Supply Distribution | \$ 125,550.03 |
| Tractor Supply Retail | \$ 20,295.16 |
| Vacek Enterprises 9811 | \$ 3,968.02 |
| Waverly Area B Redv 9809 | \$ 158,511.99 |
| Kamterter 9807 | \$ 34,720.90 |
| Watts Electric 9805 | \$ 23,896.16 |
| Woodstock Holdings Project 9817 | \$ 14,236.79 |

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2024

NOTE 15

Transfers

During the year ended August 31, 2024, the District made the following transfers:

| | |
|--|-----------------|
| General Fund to Activities Fund to support various organizations and activities | – \$ 200,000.00 |
|--|-----------------|

NOTE 16

Potential Component Unit

During the 2020-2021 Fiscal year the Board of Education of School District No. 55-0145 passed a resolution to create the Waverly Educational Facilities Leasing Corporation. This entity is managed by appointed board members and the Superintendent. As such, it is a controlled entity of School District No. 55-0145. The purpose of this entity was to obtain financing for the costs of constructing improvements to the District's football/track facilities, all for use by the District and acquiring and installing, as necessary, the necessary equipment and other apparatus relating to the project, all for use by the District. During this process bonds were issued with the proceeds going to the District. All the resulting debt service payments will be made by the District. As such, no fiscal activity has occurred within the corporation. If any fiscal activity does occur within the Corporation, such activity will be presented as a component unit of the District.

NOTE 17

Disbursements in Excess of Budgeted Amounts

The District had disbursements totaling \$72,260.86 in excess of budgeted amounts in the School Nutrition Fund.

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS AND CHANGES
IN FUND BALANCE COMPARED TO BUDGET - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2024

| | <u>Actual</u> | <u>Budget Original & Final</u> |
|---|-------------------------|--|
| Fund Balance, September 1, 2023 | \$ 11,847,117.02 | \$ 4,380,166.00 |
| Receipts: (Schedule A) | 31,072,844.06 | 28,259,356.00 |
| | \$ 42,919,961.08 | \$ 32,639,522.00 |
| Disbursements: (Schedule B) | 28,573,585.12 | 29,232,410.00 |
| Fund Balance, August 31, 2024 | <u>\$ 14,346,375.96</u> | <u>\$ 3,407,112.00</u> |
| Represented by: | | |
| Petty Cash | \$ 200.00 | |
| Cash in Bank - Checking | 1,581,691.97 | |
| Cash in Bank - Imprest | 5,000.00 | |
| ICS & Money Market Accounts - General | 10,884,570.08 | |
| County Treasurers' Balance, August 31, 2024 | <u>1,874,913.91</u> | |
| | <u>\$ 14,346,375.96</u> | |

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS COMPARED TO BUDGET
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2024

| | Actual | Budget Original & Final |
|---|-------------------------|----------------------------|
| <u>1000 Local Receipts</u> | | |
| 1100 Local District Taxes | \$ 18,789,598.83 | \$ 20,719,420.00 |
| 1115 Carline Tax | 3,946.66 | 4,500.00 |
| 1120 Public Power District Sales Tax | 49,365.36 | 45,000.00 |
| 1125 Motor Vehicle Taxes | 1,620,411.10 | 1,100,000.00 |
| 1140 Penalties & Interest on Taxes | 31,365.68 | 25,000.00 |
| 1312 Tuition From Individuals for Summer School | | 10,000.00 |
| 1370 Preschool Tuition & Fees | 15,090.00 | |
| 1410 Transportation Cross Town Bus | 21,209.50 | 15,000.00 |
| 1510 Interest Income | 168,712.29 | 5,000.00 |
| 1910 Rental of School Equipment & Facilities | 2,275.00 | 5,000.00 |
| 1911 Local License Fees | 2,240.00 | 2,500.00 |
| Other Private Interests | | 10,000.00 |
| 1955 Postsecondary Receipts | 6,361.60 | |
| | <u>\$ 20,710,576.02</u> | <u>\$ 21,941,420.00</u> |
| <u>2000 County Receipts</u> | | |
| 2110 County Fines and Licenses | \$ 137,180.03 | \$ 120,000.00 |
| 2210 Educational Service Unit | 16,874.43 | 45,000.00 |
| | <u>\$ 154,054.46</u> | <u>\$ 165,000.00</u> |
| <u>3000 State Receipts</u> | | |
| 3110 State Aid | \$ 3,566,936.00 | \$ 3,566,936.00 |
| 3120 Special Education Programs | 2,884,017.00 | 1,600,000.00 |
| 3125 Special Education Transportation | 151,682.00 | 10,000.00 |
| 3130 Homestead Exemption | 397,014.13 | |
| 3131 Property Tax Credit | 1,512,213.99 | |
| 3180 Pro-rate Motor Vehicle | 48,554.60 | 45,000.00 |
| 3400 State Apportionment | 410,714.03 | 285,000.00 |
| 3535 High Ability Learners | 18,070.00 | 15,000.00 |
| 3540 Early Childhood Grant | 5,912.00 | |
| 3551 Career Education | 7,500.00 | |
| 3552 School Safety and Security | 2,000.00 | |
| 3599 Other State Categorical Programs | 43,078.45 | 5,000.00 |
| 3990 Other State Receipts | | 1,000.00 |
| | <u>\$ 9,047,692.20</u> | <u>\$ 5,527,936.00</u> |

See Independent Auditor's Report

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS COMPARED TO BUDGET
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2024

| | Actual | Budget Original & Final |
|---|-------------------------|----------------------------|
| <u>4000 Federal Sources Receipts</u> | | |
| 4421 IDEA Part-B (611) ARP - Base & Enrollment Poverty Allocation | \$ 13,132.00 | |
| 4422 IDEA Preschool (619) ARP - Base/Enrollment Poverty | 6,739.00 | |
| 4423 IDEA Part-B ARP Proportionate Share | 115.00 | |
| 4505 Title I | 125,774.00 | \$ 160,000.00 |
| 4509 Title II Part A | 32,830.00 | |
| 4516 IDEA Preschool (619) Base Allocation | 6,480.00 | |
| 4518 IDEA Part B (611) Base & Enrollment Poverty Allocation | 444,843.00 | 380,000.00 |
| 4521 IDEA Part B Proportionate Share | 19,410.00 | |
| 4524 Other Federal Non-Categorical Receipts | 177,105.00 | |
| 4708 Medicaid in Public Schools | 48,231.85 | 45,000.00 |
| 4709 Medicaid Administrative Activities | 7,629.01 | 10,000.00 |
| 4969 Title IV Part A | 10,000.00 | |
| 4997 Elementary & Secondary School Emergency Relief (ESSER II) | 100,125.00 | |
| 4998 Elementary & Secondary School Emergency Relief (ESSER III) | 90,337.00 | 10,000.00 |
| | \$ 1,082,750.86 | \$ 605,000.00 |
| <u>5000 Non-Revenue Receipts</u> | | |
| 5200 Transfer From Other Funds | \$ 1,446.92 | |
| 5300 Proceeds From Disposal of Property | 1,300.00 | |
| 5301 Insurance Adjustments | 39,243.88 | \$ 20,000.00 |
| 5690 Other Non Revenue Receipts | 35,779.72 | |
| | \$ 77,770.52 | \$ 20,000.00 |
| Total Receipts | \$ 31,072,844.06 | \$ 28,259,356.00 |

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS COMPARED TO BUDGET
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2024

| PROGRAM: | Total | Budget Original & Final |
|---|------------------|----------------------------|
| 1100 Regular Instruction Programs | \$ 11,943,304.35 | \$ 12,919,635.00 |
| 1150 Limited English Proficiency Programs | 51,190.05 | 57,702.00 |
| 1160 Poverty Programs | 312,262.57 | 300,000.00 |
| 1200 Special Education Instruction | 3,512,197.37 | 3,062,030.00 |
| 2120 Guidance Services | 789,698.10 | 654,929.00 |
| 2130 Health Services | 292,130.66 | 259,350.00 |
| 2141 Psychological Services: SPED School Age | 216,288.35 | 219,896.00 |
| 2151 Speech Pathology & Audiology Services: SPED School Age | 398,911.04 | 299,534.00 |
| 2161 Occupational Therapy - Related Services: SPED School Age | 1,820.37 | 7,300.00 |
| 2171 Physical Therapy - Related Services: SPED School Age | 6,409.12 | 13,000.00 |
| 2181 Visually Impaired - Related Services: SPED School Age | 6,305.00 | 10,270.00 |
| 2190 Support Services - Other | 592,455.61 | 585,721.00 |
| 2212 Instruction & Curriculum Development | 504,245.95 | 509,818.00 |
| 2213 Instruction Staff Training | 10,113.12 | 27,650.00 |
| 2220 Library/Media Services | 597,982.17 | 639,552.00 |
| 2230 Instruction-Related Technology | 745,155.73 | 791,023.00 |
| 2310 Board of Education | 181,314.13 | 150,000.00 |
| 2320 Executive Administration Services | 783,059.76 | 750,000.00 |
| 2330 District Legal Services | 26,925.55 | 25,000.00 |
| 2410 Office of Principal | 1,667,030.00 | 1,500,000.00 |
| 2510 Fiscal Services | 155,146.50 | 640,000.00 |
| 2540 Planning, Research, Development & Evaluation Services | 34,750.00 | 45,000.00 |
| 2570 Personnel Services | 30,253.06 | 65,000.00 |
| 2610 Operation of Buildings | 1,614,548.30 | 1,467,972.00 |
| 2620 Maintenance of Buildings | 1,009,965.79 | 831,566.00 |
| 2630 Care & Upkeep of Grounds | 333,406.87 | 200,462.00 |
| 2710 Vehicle Operation & Purchasing - Regular Education | 797,075.99 | 850,000.00 |
| 2712 Vehicle Operation & Purchasing - School Age SPED | 196,168.45 | 300,000.00 |
| 3535 High Ability Learners | 103,444.77 | 100,000.00 |
| 3540 State Early Childhood | 115,356.36 | 100,000.00 |
| 3575 Nebraska Innovation Grant Program | 3,699.00 | |
| 3599 Other State Categorical Programs | 42,706.39 | |
| 6200 Title I | 145,304.83 | 160,830.00 |
| 6310 Title II Part A | 30,074.55 | 28,840.00 |
| 6406 IDEA Preschool (619) Base Allocation | 6,665.00 | 6,665.00 |
| 6408 IDEA Part B (611) Base & Enrollment Poverty Allocation Birth Through Age Twenty-One | 451,662.97 | 485,204.00 |
| 6412 IDEA Part B Proportionate Share | 13,647.02 | 33,546.00 |
| 6690 Other Federal Non-Categorical Expenditures | 11,186.66 | |
| 6990 Other Federal Categorical Programs | 9,473.26 | 29,166.00 |

(Continued)

See Independent Auditor's Report

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS COMPARED TO BUDGET
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2024

| | Total | Budget Original & Final |
|--|------------------|----------------------------|
| PROGRAM: (Continued) | | |
| 6997 Elementary & Secondary School Emergency Relief (ESSER II) | \$ 10,474.00 | |
| 6998 Elementary & Secondary School Emergency Relief (ESSER III) | 619,776.35 | \$ 355,749.00 |
| 8000 Transfers | 200,000.00 | 750,000.00 |
| Total Disbursements | \$ 28,573,585.12 | \$ 29,232,410.00 |

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS AND CHANGES
IN FUND BALANCE COMPARED TO BUDGET - DEPRECIATION FUND
FOR THE YEAR ENDED AUGUST 31, 2024

| | <u>Actual</u> | <u>Budget Original & Final</u> |
|-----------------------------------|----------------------|--|
| Fund Balance, September 1, 2023 | \$ 586,824.56 | \$ 553,363.00 |
| Receipts: | | |
| 5200 Allocation from General Fund | \$ 281,000.00 | \$ 150,000.00 |
| 1510 Interest | 17,442.53 | |
| Total Receipts | <u>\$ 298,442.53</u> | <u>\$ 150,000.00</u> |
| Total Funds Available | <u>\$ 885,267.09</u> | <u>\$ 703,363.00</u> |
| Disbursements: | | |
| 2900-700 Property | <u>\$ 164,530.60</u> | <u>\$ 703,363.00</u> |
| Fund Balance, August 31, 2024 | <u>\$ 720,736.49</u> | <u>\$ 0.00</u> |
| Represented by: | | |
| Cash in Bank - Checking Account | \$ 294,700.40 | |
| Cash in Bank - ICS Account | <u>426,036.09</u> | |
| | <u>\$ 720,736.49</u> | |

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCE COMPARED TO BUDGET - ACTIVITIES FUND
FOR THE YEAR ENDED AUGUST 31, 2024

| | <u>Actual</u> | <u>Budget Original & Final</u> |
|---|------------------------|--|
| Fund Balance, September 1, 2023 | \$ 776,248.68 | \$ 979,023.00 |
| Receipts: | | |
| 1710 Activity Receipts | \$ 182,362.20 | |
| 1740 Fees | 148,332.27 | |
| 1790 Other Activity Income | 338,613.79 | \$ 1,000,000.00 |
| 1920 Contributions from Private Sources | 381,436.44 | |
| 1990 Miscellaneous Local Receipts | 46,882.10 | |
| 5200 Transfers From General Fund | <u>200,000.00</u> | <u>200,000.00</u> |
| Total Receipts | <u>\$ 1,297,626.80</u> | <u>\$ 1,200,000.00</u> |
| Total Funds Available | <u>\$ 2,073,875.48</u> | <u>\$ 2,179,023.00</u> |
| Disbursements: | | |
| 2900-890 Other Support Services | <u>\$ 1,233,762.69</u> | <u>\$ 2,179,023.00</u> |
| Fund Balance, August 31, 2024 | <u>\$ 840,112.79</u> | <u>\$ 0.00</u> |
| Represented by: | | |
| Cash in Bank | <u>\$ 840,112.79</u> | |

See Independent Auditor's Report

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS AND CHANGES
IN FUND BALANCE COMPARED TO BUDGET - SCHOOL NUTRITION FUND
FOR THE YEAR ENDED AUGUST 31, 2024

| | <u>Actual</u> | <u>Budget Original & Final</u> |
|--------------------------------------|------------------------|--|
| Fund Balance, September 1, 2023 | \$ 842,017.96 | \$ 692,590.00 |
| Receipts: | | |
| 1510 Interest | \$ 3,009.42 | \$ 1,500.00 |
| 1611 Student Lunches | 666,900.77 | 710,000.00 |
| 1612 Student Breakfast | 43,284.20 | |
| 1613 Milk Program | 4,237.20 | |
| 1620 Non Reimbursable | 166,645.67 | |
| 3150 State Reimbursement | 6,290.86 | 78,000.00 |
| 4210 Federal Reimbursement | 390,706.47 | 425,000.00 |
| | <u>\$ 1,281,074.59</u> | <u>\$ 1,214,500.00</u> |
| Total Receipts | | |
| | <u>\$ 1,281,074.59</u> | <u>\$ 1,214,500.00</u> |
| Total Funds Available | <u>\$ 2,123,092.55</u> | <u>\$ 1,907,090.00</u> |
| Disbursements: | | |
| 3100-100 Salaries | \$ 425,068.67 | \$ 1,400,000.00 |
| 3100-200 Employee Benefits | 150,043.71 | |
| 3100-300 Purchased Services | 7,236.38 | |
| 3100-400 Purchased Property Services | 83,372.43 | |
| 3100-610 Supplies | 47,711.40 | |
| 3100-630 Food | 577,424.66 | |
| 3100-640 Web/Cloud Based Software | 3,270.00 | |
| 3100-700 Equipment | 177,113.74 | |
| 3100-800 Other | 1,019.87 | |
| | <u>\$ 1,472,260.86</u> | <u>\$ 1,400,000.00</u> |
| Total Disbursements | | |
| | <u>\$ 1,472,260.86</u> | <u>\$ 1,400,000.00</u> |
| Fund Balance, August 31, 2024 | <u>\$ 650,831.69</u> | <u>\$ 507,090.00</u> |
| Represented by: | | |
| Cash in Bank - Checking | <u>\$ 650,831.69</u> | |

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS AND CHANGES
IN FUND BALANCE COMPARED TO BUDGET - BOND FUND
FOR THE YEAR ENDED AUGUST 31, 2024

| | Actual | Budget Original & Final |
|---|-----------------|----------------------------|
| Fund Balance, September 1, 2023 | \$ 3,074,204.90 | \$ 2,954,001.00 |
| Receipts: | | |
| 1100 Taxes Levied | \$ 2,185,648.45 | \$ 2,388,733.00 |
| 1115 Carline | 305.56 | 400.00 |
| 1120 Public Power District Sales Tax | 3,821.78 | |
| 1140 Penalties & Interest on Taxes | 3,561.59 | |
| 1510 Interest | 84,700.12 | 900.00 |
| 3130 Homestead Exemption | 44,369.13 | |
| 3131 Property Tax Credit | 165,416.40 | |
| 3180 Pro-rate Motor Vehicle | 5,706.70 | 9,000.00 |
| | \$ 2,493,529.73 | \$ 2,399,033.00 |
| Total Receipts | | |
| | \$ 2,493,529.73 | \$ 2,399,033.00 |
| Total Funds Available | \$ 5,567,734.63 | \$ 5,353,034.00 |
| Disbursements: | | |
| 5000-831 Principal Payment | \$ 1,770,000.00 | \$ 4,886,034.00 |
| 5000-832 Interest Payment | 273,346.25 | 317,000.00 |
| 5000-833 Other Debt-Related Costs | 1,600.00 | 150,000.00 |
| | \$ 2,044,946.25 | \$ 5,353,034.00 |
| Total Disbursements | | |
| | \$ 2,044,946.25 | \$ 5,353,034.00 |
| Fund Balance, August 31, 2024 | \$ 3,522,788.38 | \$ 0.00 |
| Represented by: | | |
| Cash in Bank - ICS Accounts | \$ 2,723,975.28 | |
| Cash in Bank - Checking 2015 Bond | 173,204.55 | |
| Cash in Bank - Checking 2016 Bond | 110,960.85 | |
| Cash in Bank - Checking 2005 Elementary Bond | 287,562.46 | |
| Cash in Bank - Checking 2005 High School Bond | 82,056.67 | |
| County Treasurers' Balance, August 31, 2024 | 145,028.57 | |
| | \$ 3,522,788.38 | |

See Independent Auditor's Report

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS AND CHANGES
IN FUND BALANCE COMPARED TO BUDGET - SPECIAL BUILDING FUND
FOR THE YEAR ENDED AUGUST 31, 2024

| | <u>Actual</u> | <u>Budget Original & Final</u> |
|--|------------------------|--|
| Fund Balance, September 1, 2023 | \$ 320,397.12 | \$ 650,331.00 |
| Receipts: | | |
| 1100 Taxes Levied | \$ 880,153.16 | \$ 986,696.00 |
| 1115 Carline | 187.95 | 100.00 |
| 1120 Public Power District Sales Tax | 2,350.90 | |
| 1140 Penalties & Interest on Taxes | 873.16 | |
| 1510 Interest | 570.63 | 200.00 |
| 3130 Homestead Exemption | 18,905.21 | |
| 3131 Property Tax Credit | 72,015.08 | |
| 3180 Pro-rate Motor Vehicle | 1,877.06 | |
| 5301 Insurance Adjustments | | 1,565,897.00 |
| Total Receipts | <u>\$ 976,933.15</u> | <u>\$ 2,552,893.00</u> |
| Total Funds Available | <u>\$ 1,297,330.27</u> | <u>\$ 3,203,224.00</u> |
| Disbursements: | | |
| 2620-300 Purchased Professional/Technical Services | \$ 23,199.82 | \$ 3,203,224.00 |
| 4700-700 Property | 503,741.55 | |
| 5000-831 Principal | 285,000.00 | |
| 5000-832 Interest | 20,842.35 | |
| Total Disbursements | <u>\$ 832,783.72</u> | <u>\$ 3,203,224.00</u> |
| Fund Balance, August 31, 2024 | <u>\$ 464,546.55</u> | <u>\$ 0.00</u> |
| Represented by: | | |
| Cash in Bank - Checking | \$ 383,126.79 | |
| Nebraska School District Liquid Asset Fund | 0.33 | |
| County Treasurers' Balance, August 31, 2024 | 81,419.43 | |
| | <u>\$ 464,546.55</u> | |

See Independent Auditor's Report

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF MODIFIED CASH RECEIPTS, DISBURSEMENTS AND CHANGES
IN FUND BALANCE COMPARED TO BUDGET - QUALIFIED CAPITAL PURPOSE UNDERTAKING
FUND FOR THE YEAR ENDED AUGUST 31, 2024

| | Actual | Budget Original & Final |
|--|---------------|----------------------------|
| Fund Balance, September 1, 2023 | \$ 481,531.71 | \$ 211,188.00 |
| Receipts: | | |
| 1100 Taxes Levied | \$ 438,854.88 | \$ 478,812.00 |
| 1115 Carline | 70.61 | |
| 1120 Public Power District Sales Tax | 883.23 | |
| 1140 Penalties & Interest on Taxes | 752.33 | |
| 1510 Interest | 8,592.38 | 10,000.00 |
| 3130 Homestead Exemption | 8,201.46 | |
| 3131 Property Tax Credit | 33,747.47 | |
| 3180 Pro-rate Motor Vehicle | 1,179.28 | |
| | \$ 492,281.64 | \$ 488,812.00 |
| Total Receipts | \$ 492,281.64 | \$ 488,812.00 |
| Total Funds Available | \$ 973,813.35 | \$ 700,000.00 |
| Disbursements: | | |
| 4500-300 Purchased Professional/Technical Services | \$ 55,255.98 | |
| 4500-400 Purchased Property Services | 117,373.67 | |
| 4500-700 Property | 14,321.55 | \$ 700,000.00 |
| 5000-831 Principal Payment | 370,000.00 | |
| 5000-832 Interest Payment | 4,255.00 | |
| | \$ 561,206.20 | \$ 700,000.00 |
| Total Disbursements | \$ 561,206.20 | \$ 700,000.00 |
| Fund Balance, August 31, 2024 | \$ 412,607.15 | \$ 0.00 |
| Represented By: | | |
| Cash in Bank - Checking | \$ 277,028.42 | |
| Cash in Bank - ICS Accounts | 103,687.84 | |
| County Treasurers' Balance, August 31, 2024 | 31,890.89 | |
| | \$ 412,607.15 | |

See Independent Auditor's Report

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2024
(Unaudited)

| | Total | Budget Original & Final |
|--|-------------------------|----------------------------|
| <u>1100 Regular Instruction Programs</u> | | |
| Salaries | \$ 7,783,462.00 | \$ 7,760,235.00 |
| Employee Benefits | 3,045,481.12 | 3,737,812.00 |
| Retirement | 539,366.10 | 725,122.00 |
| Increased Retirement | 187,053.55 | |
| Purchased Professional/Technical Services | 9,527.49 | 11,500.00 |
| Purchased Property Services | 3,120.58 | 2,000.00 |
| Other Property Services | 50.50 | 550.00 |
| Supplies | 193,247.98 | 143,719.00 |
| Property | 180,149.15 | 185,033.00 |
| Other Items | 1,845.88 | 353,664.00 |
| | <u>\$ 11,943,304.35</u> | <u>\$ 12,919,635.00</u> |
| <u>1150 Limited English Proficiency Programs</u> | | |
| Salaries | \$ 35,469.00 | \$ 35,319.00 |
| Employee Benefits | 11,384.43 | 15,893.00 |
| Retirement | 2,607.95 | 3,490.00 |
| Increased Retirement | 895.53 | |
| Purchased Professional/Technical Services | 833.14 | 3,000.00 |
| | <u>\$ 51,190.05</u> | <u>\$ 57,702.00</u> |
| <u>1160 Poverty Programs</u> | | |
| Salaries | \$ 216,806.40 | \$ 210,000.00 |
| Employee Benefits | 74,040.43 | 67,000.00 |
| Retirement | 15,941.39 | 23,000.00 |
| Increased Retirement | 5,474.35 | |
| | <u>\$ 312,262.57</u> | <u>\$ 300,000.00</u> |
| <u>1200 Special Education Instructional Programs - School Age</u> | | |
| Salaries | \$ 2,293,342.13 | \$ 2,080,004.00 |
| Employee Benefits | 608,956.75 | 570,713.00 |
| Retirement | 159,948.80 | 185,483.00 |
| Increased Retirement | 57,165.71 | |
| Purchased Professional/Technical Services | 316,092.90 | 140,330.00 |

(Continued)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2024
(Unaudited)

| | Total | Budget Original & Final |
|---|------------------------|----------------------------|
| <u>1200 Special Education Instructional Programs - School Age (Continued)</u> | | |
| Purchased Property Services | \$ 263.60 | |
| Other Property Services | 61,980.58 | \$ 67,450.00 |
| Supplies | 13,066.90 | 15,050.00 |
| Property | 800.00 | 2,350.00 |
| Other Items | 580.00 | 650.00 |
| | <u>\$ 3,512,197.37</u> | <u>\$ 3,062,030.00</u> |
| <u>2120 Guidance Services</u> | | |
| Salaries | \$ 551,507.10 | \$ 500,773.00 |
| Employee Benefits | 180,668.66 | 128,350.00 |
| Retirement | 40,551.21 | 20,206.00 |
| Increased Retirement | 13,925.48 | |
| Supplies | 2,845.65 | 3,400.00 |
| Property | 200.00 | 2,200.00 |
| | <u>\$ 789,698.10</u> | <u>\$ 654,929.00</u> |
| <u>2130 Health Services</u> | | |
| Salaries | \$ 221,666.70 | \$ 205,557.00 |
| Employee Benefits | 46,714.25 | 36,395.00 |
| Retirement | 15,686.47 | 14,298.00 |
| Increased Retirement | 5,386.82 | |
| Supplies | 2,276.42 | 2,700.00 |
| Property | 400.00 | 400.00 |
| | <u>\$ 292,130.66</u> | <u>\$ 259,350.00</u> |
| <u>2141 Psychological Services: SPED School Age</u> | | |
| Salaries | \$ 138,871.00 | \$ 136,172.00 |
| Employee Benefits | 56,573.60 | 63,169.00 |
| Retirement | 10,210.97 | 13,455.00 |
| Increased Retirement | 3,506.56 | |
| Purchased Professional/Technical Services | 3,555.14 | 2,900.00 |
| Supplies | 3,571.08 | 4,200.00 |
| | <u>\$ 216,288.35</u> | <u>\$ 219,896.00</u> |

See Independent Auditor's Report

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2024
(Unaudited)

| | <u>Total</u> | <u>Budget Original & Final</u> |
|---|----------------------|--|
| <u>2151 Speech Pathology & Audiology Services:</u> | | |
| <u>SPED School Age</u> | | |
| Salaries | \$ 157,933.25 | \$ 153,319.00 |
| Employee Benefits | 58,486.54 | 90,701.00 |
| Retirement | 11,612.65 | 15,148.00 |
| Increased Retirement | 3,987.92 | |
| Purchased Professional/Technical Services | 165,878.12 | 35,366.00 |
| Other Property Services | | 750.00 |
| Supplies | 813.56 | 2,125.00 |
| Property | 199.00 | 2,125.00 |
| | <u>\$ 398,911.04</u> | <u>\$ 299,534.00</u> |
| <u>2161 Occupational Therapy - Related Services: SPED School Age</u> | | |
| Salaries | \$ 280.00 | |
| Employee Benefits | 21.42 | |
| Retirement | 20.59 | |
| Increased Retirement | 7.07 | |
| Purchased Professional/Technical Services | 341.00 | \$ 1,800.00 |
| Purchased Property Services | | 100.00 |
| Supplies | 1,150.29 | 2,700.00 |
| Property | | 2,700.00 |
| | <u>\$ 1,820.37</u> | <u>\$ 7,300.00</u> |
| <u>2171 Physical Therapy - Related Services: SPED School Age</u> | | |
| Purchased Professional/Technical Services | \$ 6,381.14 | \$ 13,000.00 |
| Supplies | 27.98 | |
| | <u>\$ 6,409.12</u> | <u>\$ 13,000.00</u> |
| <u>2181 Visually Impaired - Related Services: SPED School Age</u> | | |
| Purchased Professional/Technical Services | \$ 6,305.00 | \$ 9,620.00 |
| Supplies | | 400.00 |
| Property | | 250.00 |
| | <u>\$ 6,305.00</u> | <u>\$ 10,270.00</u> |

See Independent Auditor's Report

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2024
(Unaudited)

| | Total | Budget Original & Final |
|--|----------------------|----------------------------|
| <u>2190 Support Services - Other</u> | | |
| Salaries | \$ 507,880.26 | \$ 504,898.00 |
| Employee Benefits | 49,299.15 | 50,999.00 |
| Retirement | 26,213.89 | 29,824.00 |
| Increased Retirement | 9,062.31 | |
| | <u>\$ 592,455.61</u> | <u>\$ 585,721.00</u> |
| <u>2212 Instruction & Curriculum Development</u> | | |
| Salaries | \$ 163,135.00 | \$ 151,660.00 |
| Employee Benefits | 30,350.22 | 38,880.00 |
| Retirement | 11,995.03 | 14,984.00 |
| Increased Retirement | 4,119.18 | |
| Purchased Professional/Technical Services | 33,164.85 | 40,000.00 |
| Other Property Services | 2,623.88 | 3,000.00 |
| Supplies | 256,607.91 | 258,194.00 |
| Property | 99.98 | 100.00 |
| Other Items | 2,149.90 | 3,000.00 |
| | <u>\$ 504,245.95</u> | <u>\$ 509,818.00</u> |
| <u>2213 Instruction Staff Training</u> | | |
| Purchased Professional/Technical Services | \$ 10,113.12 | \$ 27,150.00 |
| Other Property Services | | 500.00 |
| | <u>\$ 10,113.12</u> | <u>\$ 27,650.00</u> |
| <u>2220 Library/Media Services</u> | | |
| Salaries | \$ 389,190.72 | \$ 412,795.00 |
| Employee Benefits | 154,116.20 | 163,472.00 |
| Retirement | 28,616.45 | 40,785.00 |
| Increased Retirement | 9,827.16 | |
| Purchased Professional/Technical Services | 70.00 | 200.00 |
| Supplies | 15,170.09 | 18,900.00 |
| Property | 991.55 | 3,400.00 |
| | <u>\$ 597,982.17</u> | <u>\$ 639,552.00</u> |

See Independent Auditor's Report

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2024
(Unaudited)

| | <u>Total</u> | <u>Budget Original & Final</u> |
|--|----------------------|--|
| <u>2230 Instruction-Related Technology</u> | | |
| Salaries | \$ 248,430.29 | \$ 284,151.00 |
| Employee Benefits | 78,273.10 | 78,798.00 |
| Retirement | 17,911.73 | 28,074.00 |
| Increased Retirement | 6,151.05 | |
| Purchased Professional/Technical Services | 20,745.77 | 28,000.00 |
| Purchased Property Services | 8,586.76 | 13,000.00 |
| Other Property Services | 1,344.24 | 1,000.00 |
| Supplies | 102.46 | 500.00 |
| Property | 365,610.33 | 357,500.00 |
| Other Items | (2,000.00) | |
| | <u>\$ 745,155.73</u> | <u>\$ 791,023.00</u> |
| <u>2310 Board of Education</u> | | |
| Purchased Professional/Technical Services | \$ 97,714.19 | \$ 88,000.00 |
| Other Property Services | 56,898.97 | 34,000.00 |
| Other Items | 26,700.97 | 28,000.00 |
| | <u>\$ 181,314.13</u> | <u>\$ 150,000.00</u> |
| <u>2320 Executive Administration Services</u> | | |
| Salaries | \$ 582,268.07 | \$ 539,554.00 |
| Employee Benefits | 118,968.53 | 120,138.00 |
| Retirement | 42,593.54 | 53,308.00 |
| Increased Retirement | 14,626.93 | |
| Purchased Professional/Technical Services | 4,143.82 | 10,000.00 |
| Purchased Property Services | 486.00 | 1,000.00 |
| Other Property Services | 2,238.45 | 5,000.00 |
| Supplies | 8,465.79 | 8,000.00 |
| Property | 5,700.00 | 9,000.00 |
| Other Items | 3,568.63 | 4,000.00 |
| | <u>\$ 783,059.76</u> | <u>\$ 750,000.00</u> |
| <u>2330 District Legal Services</u> | | |
| Legal Services | \$ 26,925.55 | \$ 25,000.00 |

See Independent Auditor's Report

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2024
(Unaudited)

| | Total | Budget Original & Final |
|--|------------------------|----------------------------|
| <u>2410 Office of Principal</u> | | |
| Salaries | \$ 1,211,714.72 | \$ 1,055,541.00 |
| Employee Benefits | 318,006.12 | 299,474.00 |
| Retirement | 88,004.60 | 119,105.00 |
| Increased Retirement | 28,433.63 | |
| Purchased Professional/Technical Services | 3,861.42 | 4,805.00 |
| Other Property Services | 3,105.73 | 4,800.00 |
| Supplies | 9,360.80 | 11,400.00 |
| Property | | 250.00 |
| Other Items | 4,542.98 | 4,625.00 |
| | <u>\$ 1,667,030.00</u> | <u>\$ 1,500,000.00</u> |
| <u>2510 Fiscal Services</u> | | |
| Employee Benefits | \$ 93,235.00 | \$ 100,000.00 |
| Purchased Professional/Technical Services | 13,811.16 | 18,000.00 |
| Purchased Property Services | 45,095.94 | 50,000.00 |
| Other Property Services | 3,004.40 | 10,000.00 |
| Other Items | | 462,000.00 |
| | <u>\$ 155,146.50</u> | <u>\$ 640,000.00</u> |
| <u>2540 Planning, Research, Development & Evaluation Services</u> | | |
| Purchased Professional/Technical Services | \$ 34,750.00 | \$ 45,000.00 |
| <u>2570 Personnel Services</u> | | |
| Salaries | \$ 22,500.00 | \$ 50,000.00 |
| Employee Benefits | 5,530.56 | 10,000.00 |
| Retirement | 1,654.38 | 5,000.00 |
| Increased Retirement | 568.12 | |
| | <u>\$ 30,253.06</u> | <u>\$ 65,000.00</u> |
| <u>2610 Operation of Buildings</u> | | |
| Salaries | \$ 612,859.62 | \$ 573,564.00 |
| Employee Benefits | 167,076.81 | 159,164.00 |
| Retirement | 44,538.89 | 62,595.00 |
| Increased Retirement | 15,295.01 | |
| Purchased Property Services | 40,444.75 | 47,334.00 |
| Supplies | 732,533.16 | 597,750.00 |
| Property | 1,800.06 | 27,565.00 |
| | <u>\$ 1,614,548.30</u> | <u>\$ 1,467,972.00</u> |

See Independent Auditor's Report

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2024
(Unaudited)

| | Total | Budget Original & Final |
|---|------------------------|----------------------------|
| <u>2620 Maintenance of Buildings</u> | | |
| Salaries | \$ 166,676.65 | \$ 163,657.00 |
| Employee Benefits | 54,516.80 | 47,165.00 |
| Retirement | 12,255.41 | 16,050.00 |
| Increased Retirement | 4,208.53 | |
| Purchased Professional/Technical Services | 207.44 | 350.00 |
| Purchased Property Services | 689,315.69 | 534,306.00 |
| Supplies | 62,094.09 | 50,337.00 |
| Property | 20,691.18 | 19,701.00 |
| | \$ 1,009,965.79 | \$ 831,566.00 |
| <u>2630 Care & Upkeep of Grounds</u> | | |
| Salaries | \$ 131,462.33 | \$ 104,308.00 |
| Employee Benefits | 58,428.45 | 27,942.00 |
| Retirement | 6,527.99 | 10,306.00 |
| Increased Retirement | 2,241.76 | |
| Purchased Professional/Technical Services | 101,072.26 | 24,421.00 |
| Supplies | 29,269.08 | 27,185.00 |
| Property | 4,405.00 | 6,300.00 |
| | \$ 333,406.87 | \$ 200,462.00 |
| <u>2710 Vehicle Operation & Purchasing - Regular Education</u> | | |
| Salaries | \$ 427,242.80 | \$ 407,134.00 |
| Employee Benefits | 63,649.29 | 75,847.00 |
| Retirement | 29,637.59 | 50,104.00 |
| Increased Retirement | 10,177.90 | |
| Purchased Professional/Technical Services | 18,907.00 | 18,500.00 |
| Purchased Property Services | 1,395.80 | 15,000.00 |
| Other Property Services | 508.82 | |
| Supplies | 178,469.65 | 225,000.00 |
| Property | 67,087.14 | 58,415.00 |
| | \$ 797,075.99 | \$ 850,000.00 |
| <u>2712 Vehicle Operation & Purchasing - School Age SPED</u> | | |
| Salaries | \$ 130,643.26 | \$ 147,588.00 |
| Employee Benefits | 14,865.29 | 20,189.00 |

(Continued)

See Independent Auditor's Report

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2024
(Unaudited)

| | Total | Budget Original & Final |
|--|----------------------|----------------------------|
| <u>2712 Vehicle Operation & Purchasing - School Age SPED (Continued)</u> | | |
| Retirement | \$ 9,605.92 | \$ 11,290.00 |
| Increased Retirement | 2,712.78 | |
| Purchased Professional/Technical Services | 903.98 | 9,000.00 |
| Supplies | 37,437.22 | 111,933.00 |
| | <u>\$ 196,168.45</u> | <u>\$ 300,000.00</u> |
| <u>3535 High Ability Learners</u> | | |
| Salaries | \$ 74,112.04 | \$ 72,615.00 |
| Employee Benefits | 15,413.16 | 15,063.00 |
| Retirement | 5,449.33 | 6,322.00 |
| Increased Retirement | 1,871.40 | |
| Purchased Professional/Technical Services | 500.00 | 500.00 |
| Other Property Services | 2,811.74 | 2,000.00 |
| Supplies | 248.11 | |
| Other Items | 3,038.99 | 3,500.00 |
| | <u>\$ 103,444.77</u> | <u>\$ 100,000.00</u> |
| <u>3540 State Early Childhood</u> | | |
| Salaries | \$ 84,130.23 | \$ 80,000.00 |
| Employee Benefits | 16,149.66 | 14,000.00 |
| Retirement | 6,185.97 | 5,000.00 |
| Increased Retirement | 2,124.34 | |
| Purchased Professional/Technical Services | 445.72 | 500.00 |
| Supplies | 5,501.44 | 500.00 |
| Property | 99.00 | |
| Other Items | 720.00 | |
| | <u>\$ 115,356.36</u> | <u>\$ 100,000.00</u> |
| <u>3575 Nebraska Innovation Grant Program</u> | | |
| Purchased Professional/Technical Services | \$ 3,699.00 | \$ 0.00 |
| <u>3599 Other State Categorical Programs</u> | | |
| Supplies | \$ 40,706.39 | |
| Property | 2,000.00 | |
| | <u>\$ 42,706.39</u> | <u>\$ 0.00</u> |

See Independent Auditor's Report

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2024
(Unaudited)

| | Total | Budget Original & Final |
|---|----------------------|----------------------------|
| <u>6200 Title I</u> | | |
| Salaries | \$ 103,831.26 | \$ 96,292.00 |
| Employee Benefits | 31,241.83 | 55,024.00 |
| Retirement | 7,616.28 | 9,514.00 |
| Increased Retirement | 2,615.46 | |
| | <u>\$ 145,304.83</u> | <u>\$ 160,830.00</u> |
| <u>6310 Title II Part A</u> | | |
| Salaries | \$ 18,610.00 | \$ 17,590.00 |
| Employee Benefits | 9,736.53 | 9,512.00 |
| Retirement | 1,257.10 | 1,738.00 |
| Increased Retirement | 470.92 | |
| | <u>\$ 30,074.55</u> | <u>\$ 28,840.00</u> |
| <u>6406 IDEA Preschool (619) Base Allocation</u> | | |
| Purchased Professional/Technical Services | \$ 6,665.00 | \$ 6,665.00 |
| <u>6408 IDEA Part B (611) Base & Enrollment Poverty Allocation</u> <u>Birth Through Age Twenty-One</u> | | |
| Salaries | \$ 277,132.38 | \$ 299,459.00 |
| Employee Benefits | 106,925.83 | 128,424.00 |
| Retirement | 20,388.10 | 29,586.00 |
| Increased Retirement | 7,001.27 | |
| Purchased Professional/Technical Services | 37,749.99 | 27,235.00 |
| Other Property Services | 1,454.00 | |
| Supplies | 1,011.40 | 500.00 |
| | <u>\$ 451,662.97</u> | <u>\$ 485,204.00</u> |
| <u>6412 IDEA Part B Proportionate Share</u> | | |
| Salaries | \$ 1,595.81 | \$ 18,928.00 |
| Employee Benefits | 122.07 | 1,448.00 |
| Retirement | | 1,870.00 |
| Purchased Professional/Technical Services | 11,680.14 | 11,300.00 |
| Supplies | 249.00 | |
| | <u>\$ 13,647.02</u> | <u>\$ 33,546.00</u> |

See Independent Auditor's Report

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2024
(Unaudited)

| | Total | Budget Original & Final |
|--|-------------------------|----------------------------|
| <u>6690 Other Federal Non-Categorical Expenditures</u> | | |
| Salaries | \$ 6,350.00 | |
| Employee Benefits | 479.62 | |
| Retirement | 466.89 | |
| Increased Retirement | 160.32 | |
| Purchased Professional/Technical Services | 1,375.00 | |
| Other Property Services | 2,354.83 | |
| | \$ 11,186.66 | \$ 0.00 |
| <u>6990 Other Federal Categorical Programs</u> | | |
| Salaries | \$ 8,075.00 | \$ 18,000.00 |
| Employee Benefits | 600.63 | |
| Retirement | 593.73 | |
| Increased Retirement | 203.90 | |
| Purchased Professional/Technical Services | | 5,583.00 |
| Other Property Services | | 5,583.00 |
| | \$ 9,473.26 | \$ 29,166.00 |
| <u>6997 Elementary & Secondary School Emergency Relief (ESSER II)</u> | | |
| Supplies | \$ 10,474.00 | \$ 0.00 |
| <u>6998 Elementary & Secondary School Emergency Relief (ESSER III)</u> | | |
| Salaries | \$ 63,956.50 | |
| Employee Benefits | 4,749.53 | |
| Retirement | 4,669.37 | |
| Increased Retirement | 1,603.47 | |
| Purchased Professional/Technical Services | 6,165.60 | |
| Supplies | 538,631.88 | \$ 355,749.00 |
| | \$ 619,776.35 | \$ 355,749.00 |
| <u>8000 Transfers</u> | | |
| Other Funds Fund | | \$ 550,000.00 |
| Activities Fund | \$ 200,000.00 | 200,000.00 |
| | \$ 200,000.00 | \$ 750,000.00 |
| Total Disbursements | \$ 28,573,585.12 | \$ 29,232,410.00 |

See Independent Auditor's Report

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF COUNTY TREASURERS' GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2024
(Unaudited)

| | <u>Lancaster County</u> | <u>Cass County</u> | <u>Otoe County</u> |
|---------------------------------|-----------------------------|------------------------|------------------------|
| Fund Balance, September 1, 2023 | \$ 958,687.35 | \$ 1,159,404.82 | \$ 233,743.24 |
| Receipts: | | | |
| Local Property Taxes | \$ 14,618,497.51 | \$ 3,332,116.43 | \$ 741,942.31 |
| Carline Tax | 3,724.15 | 222.51 | |
| Public Power District Sales Tax | 22,380.25 | 26,985.11 | |
| Motor Vehicle Taxes | 1,234,361.19 | 312,303.99 | 71,542.34 |
| Penalties & Interest on Taxes | 25,303.98 | 5,360.07 | 680.98 |
| County Fines and License Fees | 88,920.97 | 42,535.23 | 5,563.94 |
| Homestead Exemption | 308,331.86 | 81,983.58 | 6,698.69 |
| Property Tax Credit | 1,170,548.17 | 269,506.26 | 64,724.88 |
| Pro-rate Motor Vehicle | 36,993.61 | 9,235.73 | 2,076.76 |
| Total Receipts | <u>\$ 17,509,061.69</u> | <u>\$ 4,080,248.91</u> | <u>\$ 893,229.90</u> |
| Total Funds Available | <u>\$ 18,467,749.04</u> | <u>\$ 5,239,653.73</u> | <u>\$ 1,126,973.14</u> |
| Disbursements: | | | |
| School Treasurer | <u>\$ 17,762,548.15</u> | <u>\$ 4,278,010.66</u> | <u>\$ 927,257.73</u> |
| Fund Balance, August 31, 2024 | <u>\$ 705,200.89</u> | <u>\$ 961,643.07</u> | <u>\$ 199,715.41</u> |

See Independent Auditor's Report

| Saunders County | Total |
|----------------------|-------------------------|
| <u>\$ 14,494.85</u> | <u>\$ 2,366,330.26</u> |
| \$ 97,042.58 | \$ 18,789,598.83 |
| | 3,946.66 |
| | 49,365.36 |
| 2,203.58 | 1,620,411.10 |
| 20.65 | 31,365.68 |
| 159.89 | 137,180.03 |
| | 397,014.13 |
| 7,434.68 | 1,512,213.99 |
| 248.50 | 48,554.60 |
| <u>\$ 107,109.88</u> | <u>\$ 22,589,650.38</u> |
| <u>\$ 121,604.73</u> | <u>\$ 24,955,980.64</u> |
| <u>\$ 113,250.19</u> | <u>\$ 23,081,066.73</u> |
| <u>\$ 8,354.54</u> | <u>\$ 1,874,913.91</u> |

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF COUNTY TREASURERS' BOND FUND
FOR THE YEAR ENDED AUGUST 31, 2024
(Unaudited)

| | <u>Lancaster County</u> | <u>Cass County</u> | <u>Otoe County</u> |
|---------------------------------|-----------------------------|------------------------|------------------------|
| Fund Balance, September 1, 2023 | \$ 83,991.80 | \$ 100,150.83 | \$ 20,077.64 |
| Receipts: | | | |
| Local Property Taxes | \$ 1,859,952.64 | \$ 260,336.58 | \$ 57,793.99 |
| Carline Tax | 288.32 | 17.24 | |
| Public Power District Sales Tax | 1,732.64 | 2,089.14 | |
| Penalties & Interest on Taxes | 3,028.43 | 472.59 | 58.84 |
| Homestead Exemption | 37,503.64 | 6,347.10 | 518.39 |
| Property Tax Credit | 138,965.74 | 20,864.84 | 5,010.24 |
| Pro-rate Motor Vehicle | 4,764.28 | 753.44 | 168.77 |
| Total Receipts | <u>\$ 2,046,235.69</u> | <u>\$ 290,880.93</u> | <u>\$ 63,550.23</u> |
| Total Funds Available | <u>\$ 2,130,227.49</u> | <u>\$ 391,031.76</u> | <u>\$ 83,627.87</u> |
| Disbursements: | | | |
| School Treasurer | <u>\$ 2,073,464.32</u> | <u>\$ 318,401.37</u> | <u>\$ 68,638.90</u> |
| Fund Balance, August 31, 2024 | <u>\$ 56,763.17</u> | <u>\$ 72,630.39</u> | <u>\$ 14,988.97</u> |

See Independent Auditor's Report

| Saunders County | Total |
|-------------------------|-----------------------------|
| <u>\$ 1,257.12</u> | <u>\$ 205,477.39</u> |
| \$ 7,565.24 | \$ 2,185,648.45 |
| | 305.56 |
| | 3,821.78 |
| 1.73 | 3,561.59 |
| | 44,369.13 |
| 575.58 | 165,416.40 |
| 20.21 | 5,706.70 |
| <u>\$ 8,162.76</u> | <u>\$ 2,408,829.61</u> |
| <u>\$ 9,419.88</u> | <u>\$ 2,614,307.00</u> |
| <u>\$ 8,773.84</u> | <u>\$ 2,469,278.43</u> |
| <u><u>\$ 646.04</u></u> | <u><u>\$ 145,028.57</u></u> |

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF COUNTY TREASURERS' SPECIAL BUILDING FUND
FOR THE YEAR ENDED AUGUST 31, 2024
(Unaudited)

| | <u>Lancaster County</u> | <u>Cass County</u> | <u>Otoe County</u> |
|---------------------------------|-----------------------------|------------------------|------------------------|
| Fund Balance, September 1, 2023 | \$ 19,775.42 | \$ 26,290.65 | \$ 5,301.94 |
| Receipts: | | | |
| Local Property Taxes | \$ 687,741.69 | \$ 153,367.68 | \$ 34,539.82 |
| Carline Tax | 177.35 | 10.60 | |
| Public Power District Sales Tax | 1,065.80 | 1,285.10 | |
| Penalties & Interest on Taxes | 704.67 | 149.01 | 18.79 |
| Homestead Exemption | 14,681.92 | 3,904.26 | 319.03 |
| Property Tax Credit | 55,744.14 | 12,834.52 | 3,082.38 |
| Pro-rate Motor Vehicle | 1,432.85 | 353.60 | 80.99 |
| Total Receipts | <u>\$ 761,548.42</u> | <u>\$ 171,904.77</u> | <u>\$ 38,041.01</u> |
| Total Funds Available | <u>\$ 781,323.84</u> | <u>\$ 198,195.42</u> | <u>\$ 43,342.95</u> |
| Disbursements: | | | |
| School Treasurer | <u>\$ 753,803.62</u> | <u>\$ 153,913.75</u> | <u>\$ 34,122.82</u> |
| Fund Balance, August 31, 2024 | <u>\$ 27,520.22</u> | <u>\$ 44,281.67</u> | <u>\$ 9,220.13</u> |

| Saunders County | Total |
|-------------------------|----------------------------|
| <u>\$ 331.97</u> | <u>\$ 51,699.98</u> |
| \$ 4,503.97 | \$ 880,153.16 |
| | 187.95 |
| | 2,350.90 |
| 0.69 | 873.16 |
| | 18,905.21 |
| 354.04 | 72,015.08 |
| 9.62 | 1,877.06 |
| <u>\$ 4,868.32</u> | <u>\$ 976,362.52</u> |
| <u>\$ 5,200.29</u> | <u>\$ 1,028,062.50</u> |
| <u>\$ 4,802.88</u> | <u>\$ 946,643.07</u> |
| <u><u>\$ 397.41</u></u> | <u><u>\$ 81,419.43</u></u> |

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF COUNTY TREASURERS'
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
FOR THE YEAR ENDED AUGUST 31, 2024
(Unaudited)

| | <u>Lancaster County</u> | <u>Cass County</u> | <u>Otoe County</u> |
|---------------------------------|-----------------------------|------------------------|------------------------|
| Fund Balance, September 1, 2023 | \$ 19,486.61 | \$ 24,440.91 | \$ 4,913.67 |
| Receipts: | | | |
| Local Property Taxes | \$ 363,270.46 | \$ 60,434.86 | \$ 13,395.39 |
| Carline Tax | 66.63 | 3.98 | |
| Public Power District Sales Tax | 400.42 | 482.81 | |
| Penalties & Interest on Taxes | 619.78 | 117.87 | 14.27 |
| Homestead Exemption | 6,614.81 | 1,466.82 | 119.83 |
| Property Tax Credit | 27,634.51 | 4,821.92 | 1,158.02 |
| Pro-rate Motor Vehicle | 956.23 | 178.39 | 39.89 |
| Total Receipts | <u>\$ 399,562.84</u> | <u>\$ 67,506.65</u> | <u>\$ 14,727.40</u> |
| Total Funds Available | <u>\$ 419,049.45</u> | <u>\$ 91,947.56</u> | <u>\$ 19,641.07</u> |
| Disbursements: | | | |
| School Treasurer | <u>\$ 407,489.41</u> | <u>\$ 75,229.95</u> | <u>\$ 16,177.14</u> |
| Fund Balance, August 31, 2024 | <u>\$ 11,560.04</u> | <u>\$ 16,717.61</u> | <u>\$ 3,463.93</u> |

| <u>Saunders County</u> | <u>Total</u> |
|----------------------------|----------------------|
| \$ 307.64 | \$ 49,148.83 |
| \$ 1,754.17 | \$ 438,854.88 |
| | 70.61 |
| | 883.23 |
| 0.41 | 752.33 |
| | 8,201.46 |
| 133.02 | 33,747.47 |
| 4.77 | 1,179.28 |
| <u>\$ 1,892.37</u> | <u>\$ 483,689.26</u> |
| <u>\$ 2,200.01</u> | <u>\$ 532,838.09</u> |
| <u>\$ 2,050.70</u> | <u>\$ 500,947.20</u> |
| <u>\$ 149.31</u> | <u>\$ 31,890.89</u> |

ROMANS, WIEMER & ASSOCIATES

Certified Public Accountants, P.C.

Steven D. Wiemer, CPA

Gayle D. Steiger, CPA

Members American Institute of Certified Public Accountants

Nebraska Society of Certified Public Accountants

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rwacpas@windstream.net

November 4, 2024

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
School District No. 55-0145
Waverly, Nebraska 68462

We have audited, 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of School District No. 55-0145 of Waverly, Nebraska, as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise School District No. 55-0145 of Waverly, Nebraska's basic financial statements and have issued our report thereon dated November 4, 2024. Our report disclosed that as described in Note 1 to the financial statements, the School District prepares its financial statements on the modified 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 School District No. 55-0145 of Waverly, Nebraska's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of School District No. 55-0145 of Waverly, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of School District No. 55-0145 of Waverly, Nebraska's internal control.

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

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

School District No. 55-0145, Waverly, Nebraska

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control described in the accompanying schedule of findings and questioned costs as item 2024-001 that we consider to be material weaknesses.

Report On Compliance And Other Matters

As part of obtaining reasonable assurance about whether School District No. 55-0145 of Waverly, Nebraska's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2024-002 and 2024-003.

School District No. 55-0145 of Waverly, Nebraska's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the School District No. 55-0145's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. School District No. 55-0145's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinions on the responses.

Purpose of this Report

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

Romans Wiemer & Associates
ROMANS, WIEMER & ASSOCIATES,
Certified Public Accountants, P.C.

RWA: kae

ROMANS, WIEMER & ASSOCIATES

Certified Public Accountants, P.C.

Steven D. Wiemer, CPA

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November 4, 2024

Independent Auditor's Report On Compliance For Each Major Program And On Internal Control Over Compliance Required By The Uniform Guidance

Board of Education
School District No. 55-0145
Waverly, Nebraska 68462

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited School District No. 55-0145 of Waverly, Nebraska's 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 School District No. 55-0145 of Waverly, Nebraska's major federal programs for the year ended August 31, 2024. School District No. 55-0145 of Waverly, Nebraska'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, School District No. 55-0145 of Waverly, Nebraska complied, in all material respects, with the 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 School District No. 55-0145 of Waverly, Nebraska 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 School District No. 55-0145 of Waverly, Nebraska'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 School District No. 55-0145 of Waverly, Nebraska's federal programs.

Independent Auditor's Report On Compliance For Each Major Program And On Internal Control Over Compliance Required By the Uniform Guidance

School District No. 55-0145 of Waverly, Nebraska

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 School District No. 55-0145 of Waverly, Nebraska'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 judgement made by a reasonable user of the report on compliance about School District No. 55-0145 of Waverly, Nebraska'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 judgement 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 School District No. 55-0145 of Waverly, Nebraska'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 School District No. 55-0145 of Waverly, Nebraska'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 Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of School District No. 55-0145 of Waverly, Nebraska'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

Our consideration of internal control over compliance was for the limited purpose described in the Responsibilities for the Auditor 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 and therefore, material weaknesses, or significant deficiencies, may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance we consider to be material weaknesses.

Independent Auditor's Report On Compliance For Each Major Program And On Internal Control Over Compliance Required By the Uniform Guidance

School District No. 55-0145 of Waverly, Nebraska

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 combination of deficiencies, in internal control over compliance, such that there is 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 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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-004 to be material weaknesses.

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.

Government Auditing Standards requires the auditor to preform limited procedures on School District No. 55-0145 of Waverly, Nebraska's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. School District No. 55-0145 of Waverly, Nebraska's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing on 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.

ROMANS WIEMER & ASSOCIATES
ROMANS, WIEMER & ASSOCIATES,
Certified Public Accountants, P.C.

RWA: kae

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2024

| <u>Federal Grantor/Pass through Grantor/Program Title</u> | <u>Assistance Listing Number</u> | <u>Pass through Entity Identification Number</u> | <u>Federal Disbursements</u> |
|---|----------------------------------|--|------------------------------|
| <u>U. S. Department of Education</u> | | | |
| Passed through Programs from Nebraska Department of Education: | | | |
| Special Education (IDEA Cluster): | | | |
| IDEA Part B (611) Base & Enrollment Poverty Allocation Birth Through Age Twenty-One | 84.027 | Not Available | \$ 451,662.97 |
| IDEA Preschool (619) Base Allocation | 84.173 | Not Available | 6,665.00 |
| IDEA Part B Proportionate Share | 84.027 | Not Available | <u>13,647.02</u> |
| Total Special Education (IDEA Cluster) | | | \$ 471,974.99 |
| Elementary & Secondary School Emergency Relief (ESSER) | 84.425 | Not Available | 630,250.35 |
| Title I | 84.010 | Not Available | 145,304.83 |
| Title II Part A | 84.367 | Not Available | <u>30,074.55</u> |
| Total U. S. Department of Education | | | <u>\$ 1,277,604.72</u> |
| <u>U. S. Department of Agriculture</u> | | | |
| Passed through Programs from Nebraska Department of Education: | | | |
| Child Nutrition Cluster: | | | |
| National School Lunch Program | 10.555 | Not Available | \$ 355,355.55 |
| School Breakfast Program | 10.553 | Not Available | <u>35,350.92</u> |
| Total Child Nutrition Cluster passed through Nebraska Department of Education | | | \$ 390,706.47 |
| Passed through Programs from Nebraska Department of Social Services: | | | |
| Child Nutrition Cluster: | | | |
| National School Lunch Program | 10.555 | Not Available | <u>158,692.99</u> |
| Total Child Nutrition Cluster | | | <u>\$ 549,399.46</u> |

(Continued)
See Independent Auditor's Report

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2024

| <u>Federal Grantor/Pass through Grantor/Program Title</u> | <u>Assistance Listing Number</u> | <u>Pass through Entity Identification Number</u> | <u>Federal Disbursements</u> |
|---|----------------------------------|--|------------------------------|
| <u>U. S. Department of Agriculture (Continued)</u> | | | |
| Total U. S. Department of Agriculture | | | <u>\$ 549,399.46</u> |
| <u>U. S. Department of Health and Human Services</u> | | | |
| Passed through Programs from Nebraska Department of Health and Human Services | | | |
| Medicaid Administrative Activities | 93.778 | Not Available | <u>\$ 7,629.01</u> |
| Total U. S. Department of Health and Human Services | | | <u>\$ 7,629.01</u> |
| Total Disbursements of Federal Awards | | | <u>\$ 1,834,633.19</u> |

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AUGUST 31, 2024

NOTE 1

Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal award activity of School District No. 55-0145 and is presented on the modified cash basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2, U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

NOTE 2

Indirect Costs

School District No. 55-0145 did not elect to use the 10% de minimis indirect cost rate allowed when computing the amounts in the schedule of expenditures of federal awards.

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL FINANCIAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2024

SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the modified cash basis financial statements of School District No. 55-0145 of Waverly, Nebraska.
2. One material weakness disclosed during the audit of the modified cash basis financial statements is reported in the 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.
3. Two instances of noncompliance material to the modified cash basis financial statements of School District No. 55-0145 of Waverly, Nebraska, which would be required to be reported in accordance with Government Auditing Standards were disclosed during the audit.
4. One material weakness in internal control over major federal award programs disclosed during the audit is reported in the Independent Auditor's Report On Compliance For Each Major Program And On Internal Control Over Compliance Required By The Uniform Guidance
5. The auditor's report on compliance for the major federal award programs for School District No. 55-0145 of Waverly, Nebraska, expresses an unqualified opinion on all major federal programs.
6. There was one audit finding relative to the major federal award programs for School District No. 55-0145 of Waverly, Nebraska, to be reported in this schedule.
7. The programs tested as major programs included:
 1. Elementary and Secondary School
Emergency Relief (ESSER) Assistance Listing # 843.425
 2. Child Nutrition Cluster Assistance Listing # 10.555 & 10.553
8. The threshold for distinguishing Type A and B programs was \$750,000.00.
9. School District No. 55-0145 of Waverly, Nebraska, was not determined to be a low-risk auditee.

FINDINGS - FINANCIAL STATEMENTS AUDIT

MATERIAL WEAKNESS

2024-001 Internal Control Structure Design
(Continued)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL FINANCIAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2024

FINDINGS - FINANCIAL STATEMENTS AUDIT (Continued)

Condition: Adequate personnel are not available to assign responsibilities in such a way that different employees handle different parts of the same transaction.

Cause: District has limited number of personnel.

Criteria: Internal controls should be in place that provides reasonable assurance that authorization or approval of transactions, recording of transactions, and custody of assets are segregated activities.

Effect: Due to the absence of segregation of duties, the level of risk that errors or irregularities, material in relation to the financial statements, may occur and not be detected within a timely period by the employees, in the normal course of performing their assigned functions, has not been reduced to a relatively low level.

Recommendation: While considering the cost of any benefits derived, activities should be segregated and handled by different employees.

Grantee Response/Corrective Action Plan: The cost of implementing a complete set of controls far outweighs the benefits derived by such. It is not financially feasible to have a complete set of controls.

COMPLIANCE

2024-002 Deposit Risk

Condition: The District had under collateralized bank accounts at one bank on August 31, 2024 totaling \$68,942.53.

Cause: Additional pledged securities not obtained for large deposits timely.

Criteria: All school bank accounts should be adequately collateralized with FDIC insurance or pledged securities by the financial institution.

Effect: Violation of State Statutes

Recommendation: Obtain adequate pledged securities from the financial institution.

Grantee Response/Corrective Action Plan: The balance in the district's General Fund account increased due to the large dollar amount of property taxes collected in August when the second half is due. The bank had not yet pledged additional securities for complete coverage. District personnel will contact our local bank.

(Continued)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL FINANCIAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2024

FINDINGS – FINANCIAL STATEMENTS AUDIT (Continued)

2024-003 Disbursements in Excess of Budget

Condition: The District had disbursements in excess of budgeted amounts totaling \$72,260.86 in the School Nutrition Fund.

Cause: Increased costs led to higher total disbursements than anticipated.

Criteria: All funds should only make disbursements up to amounts allowed by the budget.

Effect: Violation of State Statues

Recommendation: Either not approve disbursements over budgeted amounts or amend the budget if extra disbursements are needed.

Grantee Response/Corrective Action Plan: The District will monitor funds closer and either not approve disbursements over budgeted amounts or amend the budget if needed in the future.

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT

MATERIAL WEAKNESS

2024-004 Internal Control Structure Design

Program: Elementary and Secondary School
Emergency Relief (ESSER) Assistance Listing # 84.425
Child Nutrition Assistance Listing # 10.555 & 10.553

Condition: Adequate personnel are not available to assign responsibilities in such a way that different employees handle different parts of the same transaction.

Cause: District has limited Number of personnel.

Criteria: Internal controls should be in place that provides reasonable assurance that authorization or approval of transactions, recording of transactions, and custody of assets are segregated activities.

Effect: Due to the absence of segregation of duties, the level of risk that errors or irregularities, material in relation to the financial statements, may occur and not be detected within a timely period by the employees, in the normal course of performing their assigned functions, has not been reduced to a relatively low level.

Repeat Finding: Immediately preceding year.

(Continued)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL FINANCIAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2024

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT
(Continued)

Recommendation: While considering the cost of any benefits derived, activities should be segregated and handled by different employees.

Questioned Costs: \$0.00

Grantee Response/Corrective Action Plan: The cost of implementing a complete set of controls far outweighs the benefits derived by such. It is not financially feasible to have a complete set of controls.

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF PRIOR FINDINGS AND QUESTIONED COSTS
FEDERAL FINANCIAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2024

FINDINGS - FINANCIAL STATEMENTS AUDIT

MATERIAL WEAKNESS

2023-001 Internal Control Structure Design

Condition: Adequate personnel are not available to assign responsibilities in such a way that different employees handle different parts of the same transaction.

Criteria: Internal controls should be in place that provides reasonable assurance that authorization or approval of transactions, recording of transactions, and custody of assets are segregated activities.

Effect: Due to the absence of segregation of duties, the level of risk that errors or irregularities, material in relation to the financial statements, may occur and not be detected within a timely period by the employees, in the normal course of performing their assigned functions, has not been reduced to a relatively low level.

Recommendation: While considering the cost of any benefits derived, activities should be segregated and handled by different employees.

Current Status: Not corrected due to cost of implementing a complete set of controls.

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT

| | <u>Questioned Cost</u> |
|---|----------------------------|
| MATERIAL WEAKNESS | |
| 2023-002 Internal Control Structure Design | |
| Same as 2023-001 under Findings - Financial Statements Audit Reportable Conditions. | <u>\$ 0.00</u> |

Current Status: Not corrected due to cost of implementing a complete set of controls.



Prepared For:

WAVERLY HIGH SCHOOL

City / State

Waverly, NE

Contact Name

Cory Worrell

Contact E-Mail

Cory.worrell@district145.org

Contact Number

402-786-2321 ext. 1105



**DIGITAL SCOREBOARD
PACKAGE CONTRACT**



Prepared by

Chris Kirn, President/CEO

chris@digitalscoreboards.net

417-719-3777 mobile / 888-738-4230



DIGITAL SCOREBOARDS

PACKAGE SUMMARY

(1) 17' x 10' / (1) 10' x 7' / (2) 2' x 2'

ScoreVision Pro 4k Rack & Software Suite

Standard Installation

7-year parts/5-year labor warranty

| QTY | ITEM | ITEM DESCRIPTION | TOTAL |
|-----|------------------------|--|----------|
| 1 | Digital Display | 17' x 10' – 3.9mm – 1280 x 768 983,040 Total Pixels | Included |
| 1 | Digital Display | 10' x 7' – 3.9mm – 768 x 512 393,216 Total Pixels | Included |
| 2 | Shot Clocks | 2' x 2' – 3.9mm – 128 x 128 Shot Clocks with Protective Enclosure Mounting Hardware and Installation onto Backboard Stanchions | Included |
| 2 | Backboard Light Kit | Red LED Backboard Light Strip Kit, Webswitches, and Installation | Included |
| 1 | Scoretable | 16' Custom Built Table (10' Digital + 3' Backlit End Panels) | Included |
| 1 | ID Panel | 17' x 3' Non-Lit Sponsor Panel | Included |
| 1 | AD Panel | 17' x 2' Non-Lit Sponsor Panel | Included |
| 1 | Control System | ScoreVision Pro 4k Rack System, Nova H2 Video Processor, iPad System, Connectors and Accessories | Included |
| 1 | Software System | ScoreVision Software Suite (1 st year ASL Included) (\$6,000 ASL Beginning Year 2, Paid Direct to ScoreVision) | Included |
| 1 | Sound System | Electro-Voice Gymnasium Sound System Package, Installation 3-year parts /1-year labor warranty | Included |
| 1 | Graphics Package | Digital Scoreboards Gold Level Animation and Graphics Package | Included |
| 1 | Tech | Onsite Tech, Commissioning & Training | Included |
| 2 | Removal Reinstallation | Removal and Reinstallation of Two (2) Fixed Digit Scoreboards, Shot Clocks and BB Lights | Included |
| 2 | Digital Installation | Installation onto Smooth Block Wall | Included |
| 1 | Lift Rental | Two-Man Scissors Lift Rental | Included |
| | | Industry Best | |
| 1 | Digital Warranty | 7-year parts / 5-year onsite labor (excludes lift) 3% Onsite Spare Parts Package 7 Day a Week In-House Support & Tech Center | Included |
| 1 | Freight | Freight to Destination | Included |

PACKAGE PRICE (pricing good for 30 days)

\$263,921.00



**"THEY ARE GOING TO DO EVERYTHING TO
HELP YOU, YOUR SCHOOL, AND YOUR
ATHLETIC DEPARTMENT"**

KEOKUK (IA) HIGH SCHOOL ATHLETIC DIRECTOR
ZACH SUMMERS



INDOOR

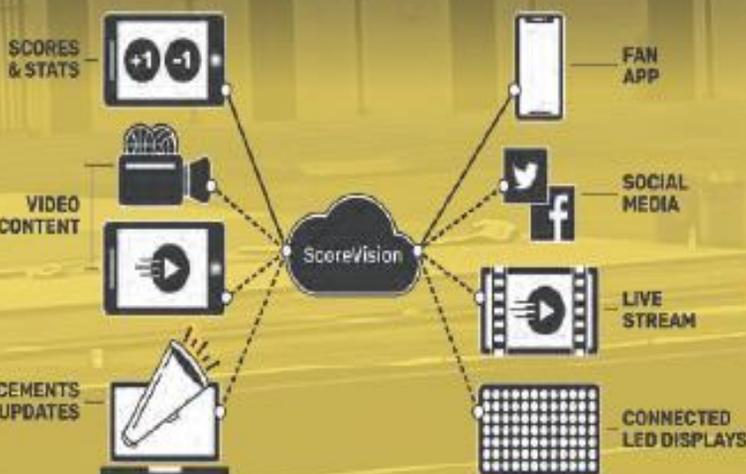
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7 Day a Week Support Center

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- Customized in team colors
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DIGITAL SCOREBOARDS: CLIENT PROJECT TIMELINE

Stage 1 Pre-sale

- Prepare proposal & designs
- Preliminary Site Plans
- Schedule site visit
- Determine initial costing
- Assign project manager



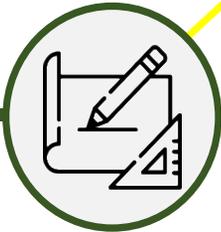
Stage 2 Contracting / Invoicing

- Final contract to customer
- Send deposit invoice or finalize financing plans



Stage 3 Pre-construction

- Finalize drawings & submittals
- Coordinate install timelines
- Finalize subcontractor list
- Coordinate any special site considerations



Stage 4 Assembly

- Prepare and prep final materials
- Transport product to venue for onsite assembly



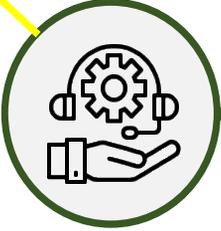
Stage 5 Construction

- Coordinate timeline of arrival
- Work with facility staff to ensure smooth install
- Complete installation



Stage 6 Customer Service

- Post-construction call w/ client
- Schedule equipment training
- Field customer questions post-installation
- Prepare final invoicing



DIGITAL SCOREBOARDS



All Insane Impact branded products are warranted to the original purchaser to be free of defects in products from date of purchase as follows. The purchase of Insane Impact products constitutes the Customer's acceptance of all warranty terms and conditions as listed in this limited warranty statement. This warranty is non-transferable.

| Product | Warranty Period | Coverage |
|-----------------------------|----------------------|---|
| LED Panels | 7-Years (2,555 Days) | Parts, Manufacturing Defects, Components, Pixel/IC Chip Failure |
| Labor | 5-Years (1,825 Days) | In-facility bench service, non-maintenance on-site service (installed products only)* |
| Video Processors (NovaStar) | N/A | As warranted by NovaStar |
| Rigging Hardware/GSR | 1-Year (365 Days) | Manufacturing Defects (Parts Only) |
| Cables & Accessories | 30-Days | Manufacturing Defects (Parts Only) |

*all labor service is at Insane Impact's or its manufacturer's sole discretion

During this period, Insane Impact will, at its discretion, repair or replace the defective component of a unit or replace it with a new or rebuilt one of equal model and product classification. All warranty service is determined at Insane Impact's or its manufacturer's sole and absolute discretion. Insane Impact will bear labor and shipping costs for all repairs completed by its authorized service personnel subject to exclusions. This warranty is not a maintenance contract.

The warranty does NOT cover:

- Damage due to abuse, misuse, or accident.
- Improper installation workmanship by user or 3rd parties.
- Products used or installed in conditions or environments exceeding specified application type.
- Customer supplied power, data, or rigging.
- Units on which the product or its sticker has been removed or altered.
- Units that have been serviced or tampered by user or other unauthorized personnel.
- Labor for module or component installation replaced by user or 3rd party integration personnel.
- Damage from exposure to extreme environmental/atmospheric conditions including but not limited to severe weather, natural disaster, salinity or pressure or other conditions which exceed the product's ingress protection rating.
- Failure to perform periodic maintenance of the product.
- 3rd Party Installation, Hardware or Auxiliary Equipment
- Color and/or brightness consistency without compromising basic product functionality.
- Modifications and/or removal of structural and/or decorative elements for installation or service access.

All implied warranties, including warranties on merchantability and fitness, are limited in time to the length of this warranty. Insane Impact and its manufacturer's liability is strictly limited to the repair and/or replacement of its product or component. Insane Impact shall in no way be held liable for incidental or consequential damages resulting from the use of their product or its software, including, without limitation, damages from loss of business profits, down time costs, business interruption, loss of business information or other pecuniary loss. Insane Impact will ship repaired and/or replacement components best way at its sole discretion, purchaser is responsible for any expedited shipping costs.

RMA Procedure

To obtain an RMA, please contact support@insaneimpact.com or your designated representative with a written description of the problem you are experiencing to obtain an RMA number. Upon receiving an RMA number, the product/component must be packaged in original packaging or other suitable packaging that provides ample protection from ground/air shipping and provide your representative with packaging dimensions to receive an RMA shipping label. Include a brief description of the problem being experienced for the affected part/component being returned. The product/component must be returned in original, unaltered condition without accessories unless otherwise instructed to do so. Products returned for warranty service, which are received damaged due to inadequate and/or improper packaging and/or due to damage caused by shipping carrier may incur additional repair charges before warranty service begins and/or may void this warranty. Any products returned without a valid RMA will be refused and returned at the customer's expense. Failure to follow these RMA procedures may result in denial of warranty service or additional material/labor costs billable to the customer.

Non-Warranty Service

If it is determined that the product does not meet the terms of our warranty, you will be billed for labor and materials, as well as applicable shipping and insurance. Appropriate shipping charges will be applied. Payment in advance of repair is required by credit card. Insane Impact will contact you and inform you of the cost of the repair before any work is completed.

TERMS AND CONDITIONS OF SALE

Interpretation, Definitions and Modifications. The following terms and conditions (“Terms and Conditions”) govern the sale of products (each, a “Product” and together the “Products”) and installation, maintenance, and other ancillary services (each, a “Service” and together the “Services”) by Digital Scoreboards, LLC, to the customer set forth in the Sales Agreement (“Buyer”). As used herein, “Agreement” shall mean the following (including, without limitation, all documents or instruments referenced herein):

- The Sales Agreement to which these Terms and Conditions are attached; and
- All Change Orders properly executed as set forth herein.

Capitalized terms used but not otherwise defined in this Section shall have the same meaning as provided elsewhere in the Agreement.

1. Proposal. The proposal to which these Terms and Conditions is attached (the “Proposal”) shall be valid for no more than 15 days, unless otherwise stated therein. The Proposal is subject to change by Digital Scoreboards, LLC at any time upon notice to Buyer. Once accepted by Buyer by written acceptance or acknowledgment (which may be via email), the Proposal shall become the “Sales Agreement,” a valid, binding and enforceable contract.

2. Change Orders. The Agreement, including but not limited to the Products and Services, may only be altered, modified, superseded, or amended by a written document (“Change Order”) that specifically references the Agreement, sets forth the change and is signed by an authorized Digital Scoreboards, LLC representative. Such document shall be referred to as a “Change Order.” In the event a Change Order is signed before Digital Scoreboards, LLC ships the Product to Buyer, Digital Scoreboards, LLC will include the additional cost of the Change Order in the sales invoice. In the event a Change Order is signed after Digital Scoreboards, LLC ships the Product to Buyer, Digital Scoreboards, LLC will invoice Buyer for the additional cost of the Change Order separately.

3. Price; Payment Terms. Buyer shall purchase the Products and Services from Digital Scoreboards, LLC at the price detailed in the Agreement (the “Price”) and on the payment terms set forth in the Agreement. Any deposit under the Agreement is non-refundable. The Price does not include fees for government required inspections, special assessments, permits (including but not limited to installation permits), union costs, tariffs, taxes (including sales, use and excise taxes, and any other similar taxes, duties and charges of any kind imposed by any governmental authority on any amounts payable by Buyer), and Buyer shall be responsible for all such charges, costs and taxes; if applicable, upon Digital Scoreboards, LLC’s request, Buyer shall provide a tax exemption certificate in a form acceptable to Digital Scoreboards, LLC in advance of the delivery of the Product. In addition to all other remedies available under the Agreement (which Digital Scoreboards, LLC does not waive by the exercise of any rights hereunder), Digital Scoreboards, LLC shall be entitled to suspend the delivery of any Product or Service if Buyer fails to pay any amounts when due hereunder and such failure continues for three (3) days following written notice thereof. Buyer shall not withhold payment of any amounts due and payable by reason of any set-off of any claim or dispute with Digital Scoreboards, LLC, whether relating to Digital Scoreboards, LLC’s breach, bankruptcy or otherwise, or arising under any other sales or service order or transaction between Digital Scoreboards, LLC and Buyer.

4. Delivery, Title, and Risk of Loss. (a) For all orders in the Continental USA, the Product is sold FOB Digital Scoreboards, LLC’s facility (the “Shipping Point”). Title to the Product passes to Buyer upon Digital Scoreboards, LLC’s placement of the Product into the carrier’s possession. Digital Scoreboards, LLC will insure the Product from risk of loss until it reaches the destination designated by Buyer (the “Destination”). Digital Scoreboards, LLC will, at its expense, put the Product in possession of a carrier at the Shipping Point and contract with the carrier for the shipment of the Product to the Destination. Buyer bears all other expenses and risks of transportation including, without limitation, loading and unloading, storage and freight. Buyer may not direct the Product to any destination other than that specified in the Agreement without the written permission of Digital Scoreboards, LLC. Delivery or shipping dates are approximate only and merely represent Digital Scoreboards, LLC’s best estimate of time required to make delivery or shipment. Shipment dates are contingent on prompt receipt by Digital Scoreboards, LLC of all necessary manufacturing, shipping, and delivery information. Digital Scoreboards, LLC is not responsible for failure to meet estimated shipping dates and will not be liable for any loss, cost, damage, or expense whatsoever incurred by Buyer or its customers that may result therefrom. (b) For all orders Outside the Continental USA, the Product is sold FOB the Shipping Point; title to and risk of loss passes to Buyer upon Digital Scoreboards, LLC’s placement of the Product into the carrier’s possession and Digital Scoreboards, LLC will not insure the Product from risk of loss after placing the Product into the carrier’s possession; except as otherwise stated in this Section 4(b), the provisions of Section 4(a) apply.

5. Services. With respect to the Services, Buyer shall: (a) cooperate with Digital Scoreboards, LLC in all matters relating to the Services, provide access to the Site (as defined below) and provide such other accommodations as Digital Scoreboards, LLC may reasonably request for the purposes of performing the Services; (b) respond promptly to any request of Digital Scoreboards, LLC for direction, information, approvals, authorizations, or decisions that are reasonably necessary for Digital Scoreboards, LLC to perform the Services in accordance with the requirements of this Agreement; (c) provide such materials or information as Digital Scoreboards, LLC may request to carry out the Services in a timely manner and ensure that such materials or information are complete and accurate in all material respects; and (d) obtain and maintain all necessary licenses and consents and comply with all applicable laws in relation to the Services before the date on which the Services are to start.

6. Site Access. Buyer is responsible for providing Digital Scoreboards, LLC with safe access to the location where the Product will be installed or has been installed (the “Site”), either through (1) providing an “Accessible Site”, which means the Product is accessible through the use of: (a) a 20 foot or shorter ladder; (b) a secure catwalk or base; and (c) a guard rail or a safety lifeline which is securely attached to the support structure if the Product display is over 6 feet off the ground, or (2) furnishing the use or bearing the cost of a bucket or broom truck and any other machinery or equipment capable of providing safe access to the Site reasonably requested by Digital Scoreboards, LLC. In the event Digital Scoreboards, LLC arrives to the Site and Buyer has failed to provide an Accessible Site or otherwise provide safe access to the Site as reasonably requested by

Digital Scoreboards, LLC, then Buyer will bear the cost of Digital Scoreboards, LLC's demobilization, delay, and remobilization; Digital Scoreboards, LLC will issue Buyer a Change Order including the invoice for such additional cost(s).

7. Installation and Subsurface Access. In the event Digital Scoreboards, LLC provides installation Services for the Product on behalf of Buyer at the Site, Buyer must have a representative on the Site prior to Digital Scoreboards, LLC's commencement of foundation work to direct the exact placement of the Product (the "Install"). Digital Scoreboards, LLC may rely on the direction of the representative. The Price quote for the Install is based on average bearing soil and assumes the absence of subsurface obstructions or high-water levels; in the event Digital Scoreboards, LLC encounters any subsurface obstruction, including but not limited to rock, abnormal soil, high water levels, or other unexpected subsurface conditions, Digital Scoreboards, LLC will suspend all Services related to the Install and will issue a Change Order. Digital Scoreboards, LLC will have no obligation to proceed with the Install until Buyer accepts or acknowledges such Change Order in writing (which may be by email).

8. Existing Structure. Except to the extent that Digital Scoreboards, LLC explicitly and in writing assumes responsibility for any structural element in accordance with the Agreement, Buyer represents and warrants that the existing structure will support the Product, including without limitation any existing steel, walls, columns, trusses, footings, hoists attachment points, wiring, or any other foundation or existing structural elements (collectively, the "Existing Structure") shall be adequate to support the weight, size, wind load, and all other technical specifications of the Product, and Buyer agrees to indemnify and hold Digital Scoreboards, LLC harmless for any failure of any Existing Structure or any losses, damages, claims or liabilities arising from or relating to any such failure. Digital Scoreboards, LLC recommends that Buyer has the Existing Structure reviewed and certified by a licensed structural engineer. In the event changes to the Existing Structure are required prior to the Install, a Change Order will be required.

9. Software. To the extent Buyer utilizes any Digital Scoreboards, LLC control or management software applications that are available on the Product (the "Software"), Digital Scoreboards, LLC grants to Buyer, for so long as Buyer owns Product, a limited, nontransferable, nonexclusive, non-sublicensable license to (a) use the Software only as installed on and in connection with the Product and Digital Scoreboards, LLC's ownership thereof; and (b) use the user documentation provided by Digital Scoreboards, LLC in connection with the Software as reasonably necessary for Buyer's authorized use of the Software. In addition, Digital Scoreboards, LLC will provide standard support for such Software for one (1) year from the date of shipment of the Product from Digital Scoreboards, LLC's facility, at no additional cost to Buyer. Buyer will not, directly or indirectly, (i) license, sell, redistribute, lease or otherwise transfer or assign the Software; (ii) alter or permit a third party to alter any part of the Software; (iii) use or permit the use of the Software for any unlawful purpose; (iv) reverse engineer or otherwise attempt to derive source code or other trade secrets from the Software; (v) use the Software in a way that could harm Digital Scoreboards, LLC's network (including by transmitting or uploading any viruses, worms, Trojan horses or other malicious code); (vi) use the Software to try to gain unauthorized access to any service, data, account or network by any means; or (vii) use or permit the use of Software in any other way not expressly approved by Digital Scoreboards, LLC. Buyer may elect to license and use third-party software in connection with the Product. Except as otherwise set forth in a separate agreement with respect to such third-party software (which may be electronic terms of use or service that must be accepted by Buyer prior to installation or use of such third-party software), Digital Scoreboards, LLC shall have no obligations or liabilities with respect to such third-party software, Buyer's use or operation thereof, or its interaction with the Software. In the event the third-party software modifies the Software, Digital Scoreboards, LLC will no longer have an obligation to provide support under this Section 9. Digital Scoreboards, LLC may terminate the licenses granted under this Section 9 immediately upon written notice of any material breach of the terms of this Section 9.

10. Intellectual Property. All drawings, know-how, designs, specifications, inventions, devices, developments, processes, copyrights and other information or intellectual property disclosed or otherwise provided to Buyer by Digital Scoreboards, LLC and all rights therein (collectively, "Intellectual Property") will remain the property of Digital Scoreboards, LLC and its licensors or suppliers and will be kept confidential by Buyer in accordance with these Terms and Conditions. Other than the limited licenses granted herein with respect to the Software (if installed), Buyer has no claim to, nor ownership interest in, any Intellectual Property, and all such Intellectual Property, in whatever form and any copies thereof, shall be promptly returned to Digital Scoreboards, LLC upon its request or, if it is subject to a limited license hereunder, upon termination of such license in accordance with these Terms and Conditions.

11. Graphics. Buyer must approve all elements of custom graphics to be affixed to the Product no later than three (3) weeks prior to the Product's scheduled shipping date. If Buyer fails to meet this deadline, Digital Scoreboards, LLC will issue a Change Order including an invoice for the cost of the delay.

12. Security Interest. As collateral security for Buyer's full payment to Digital Scoreboards, LLC of all amount(s) that may become due under this Agreement, Buyer hereby grants Digital Scoreboards, LLC a lien on and security interest in and to all of the right, title and interest of Buyer in, to and under the Product, wherever located, and whether now existing or hereafter arising or acquired from time to time, and in all accessions thereto and replacements or modifications thereof, as well as all proceeds (including insurance proceeds) of the foregoing. Buyer hereby irrevocably authorizes Digital Scoreboards, LLC at any time and from time to time while such security interest is in effect to file in any Uniform Commercial Code jurisdiction any initial financing statements and amendments necessary to perfect the foregoing security interest.

13. Limitation of Liability.

(a) IN NO EVENT SHALL DIGITAL SCOREBOARDS, LLC BE LIABLE TO BUYER OR ANY THIRD PARTY FOR ANY LOSS OF USE, REVENUE OR PROFIT OR ANY CONSEQUENTIAL, INDIRECT, INCIDENTAL, SPECIAL, EXEMPLARY, OR PUNITIVE DAMAGES WITH RESPECT TO THE PRODUCTS, SERVICES OR THIS AGREEMENT, WHETHER ARISING OUT OF BREACH OF CONTRACT, TORT (INCLUDING WITHOUT LIMITATION NEGLIGENCE AND STRICT LIABILITY), OR OTHERWISE, REGARDLESS OF WHETHER SUCH DAMAGES WERE FORESEEABLE AND WHETHER OR NOT DIGITAL SCOREBOARDS, LLC HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

(b) IN NO EVENT SHALL DIGITAL SCOREBOARDS, LLC'S AGGREGATE LIABILITY ARISING OUT OF OR RELATING TO THIS AGREEMENT, WHETHER ARISING OUT OF OR RELATED TO BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE AND STRICT LIABILITY), OR OTHERWISE, EXCEED THE TOTAL OF THE AMOUNTS PAID TO DIGITAL SCOREBOARDS, LLC FOR THE PRODUCTS OR SERVICES HEREUNDER, OR THE PURCHASE PRICE OF THE PRODUCT, WHICHEVER IS LESS.

(c) The limitation of liability set forth herein shall not apply to (i) liability resulting solely from Digital Scoreboards, LLC's gross negligence or willful misconduct and (ii) amounts paid or payable to third parties arising from death or bodily injury resulting solely from Digital Scoreboards, LLC's gross negligence or willful misconduct.

14. Indemnity. To the greatest extent permitted by law, Buyer shall indemnify, defend, and hold harmless Digital Scoreboards, LLC and its subsidiaries, officers, directors, shareholders, partners, representatives, employees, agents, insurers, successors and assigns of each of the foregoing from any and all losses arising out of or relating to (i) any negligent act or omission by Buyer or its personnel, agents, subcontractors, or others engaged by Buyer or under their control, or (ii) any claim against Digital Scoreboards, LLC by reason of or alleging any unauthorized or infringing use by Digital Scoreboards, LLC of any copyright, trademark, or other intellectual property right in any material, information, technology, process or data provided by Buyer and used by Digital Scoreboards, LLC at Buyer's direction.

15. Delay, Force Majeure. Any period for delivery or service provided for in the Agreement is approximate and not a guarantee of a particular date or time frame. Under no circumstances will Digital Scoreboards, LLC be liable or responsible to Buyer for any failure or delay in fulfilling or performing any term of this Agreement when and to such extent such failure is caused or results from acts or circumstances beyond the reasonable control of Digital Scoreboards, LLC including, without limitation, fire, flood, earthquake, act of God, explosion, governmental action, war, invasion or hostilities (whether war is declared or not), or other civil unrest, national emergency, revolution, insurrection, epidemic, pandemic, lockouts, strikes or other labor disputes (whether or not relating to either party's workforce), or restraints or delays affecting carriers or inability or delay in obtaining supplies of adequate or suitable materials or telecommunication breakdown or power outage. In such circumstances Digital Scoreboards, LLC has the right to extend the date of delivery for a reasonable period of time after the period of delay (but in no case for less than the period of delay) and the right to apportion its products among its customers in a manner it deems equitable. Buyer is not relieved from accepting delivery at the agreed price when the causes interfering with delivery are removed.

16. Use of Image. Digital Scoreboards, LLC may use Buyer's name along with images of the Product and the Site for marketing and promotional purposes including but not limited to website and marketing materials, without compensation to Buyer.

17. Entire Agreement. This Agreement contains the entire agreement between the parties, and supersedes all prior or contemporaneous understandings, agreements, negotiations, representations and warranties, and communications, both written and oral. These Terms and Conditions prevail over any of Buyer's general terms and conditions of purchase regardless of whether or when Buyer submits its purchase order or such terms, and fulfillment of Buyer's order does not constitute acceptance of any of Buyer's terms and conditions and does not serve to modify or amend these Terms and Conditions.

18. Severability. In the event one or more of the provisions of this Agreement are for any reason held to be invalid, illegal, or unenforceable in any respect by a court of competent jurisdiction, those provisions will not invalidate or otherwise affect any other provisions, and the Agreement will be construed as if the invalid, illegal or unenforceable provision was never a part of the Agreement.

19. Applicable Law, Limitations. This Agreement is being delivered in, performable in, and shall be governed, construed, enforced, and interpreted by, through and under by the laws of the state of Florida, without regard to conflict of laws principles that would cause the application of laws of another jurisdiction. For the purpose of any action or proceeding arising out of or relating to this Agreement, Buyer hereby irrevocably submits to the exclusive personal jurisdiction and venue of the Twelfth Judicial Circuit Court in and for Sarasota County, Florida, with respect to such dispute and agrees to waive any defenses to venue and jurisdiction including forum non conveniens, along with irrevocably agreeing that all claims in respect to such action or proceeding may be heard and determined exclusively in any such court. Buyer agrees that a final judgment in any action or proceeding shall be conclusive and may be enforced in other jurisdiction by suit on the judgment or in any other manner provided by applicable law. Buyer irrevocably consents to the service of the summons and complaint and any other process in any action or proceeding relating to the transactions contemplated by this Agreement, on behalf of itself or its property, by personal delivery of copies of such process to such party. Nothing in this section shall affect the right of any party to serve legal process in any other manner permitted by applicable law. Notwithstanding the foregoing, Digital Scoreboards, LLC will have the right, and in addition to all other remedies available to it at law, in equity or under this Agreement, to affirmative or negative injunctive relief from a court of competent jurisdiction in the event Buyer violates or threatens to violate the terms of Sections 9 or 10. Buyer acknowledges that a violation of Sections 9 or 10 would cause irreparable harm and that all other remedies are inadequate. Any legal action pertaining to this Agreement, other than Buyer's failure to pay any amount(s) owed to Digital Scoreboards, LLC, or any indemnification required by Buyer hereunder, must be commenced within one (1) year of the event giving rise to the legal action.

20. Assignment. Buyer may not assign any of its obligations under the Agreement without the written consent of Digital Scoreboards, LLC. Any attempted assignment not in conformity with this Section 20 is void.

21. Fees. Buyer shall be liable for any and all costs and expenses (including attorney's fees) incurred by Digital Scoreboards, LLC in enforcing any provision of this Agreement, including, without limitation, any costs of collection of amounts due to Digital Scoreboards, LLC hereunder.

22. No Waiver. All remedies of Digital Scoreboards, LLC hereunder are cumulative and may, to the extent permitted by law, be exercised concurrently or separately, and the exercise of any one remedy shall not be deemed to be an election of such remedy or to preclude the exercise of any other remedy. Any failure by Digital Scoreboards, LLC to enforce or exercise any provision of this Agreement shall not constitute a waiver of that right or provision.

23. Independent Contractors. The Agreement is not intended by the parties to constitute or create a joint venture, partnership, corporation, agency, trust, employment relationship, formal business organization or other permanent association of any kind, other than the alliance that is specifically defined in the Agreement, and the rights and obligations of the parties shall be only those expressly stated in the Agreement. Neither party shall have the authority to bind the other.

24. Survival. The Sections of these Terms and Conditions that by their nature survive expiration or termination of the Agreement, including, but not limited to, the following Sections: 10 ("Intellectual Property"), 13 ("Limitation of Liability"), 14 ("Indemnity"), and 19 ("Applicable Law, Limitations"), shall survive expiration or termination of the Agreement.

EXCLUDED ITEMS

| | |
|------------------------|--|
| Permitting | Local or State Permitting, if Required |
| Engineering | Wall of Structural Engineering, if Required |
| Floor Covering | Protective Floor Covering, if Required |
| Power | Providing Conduit, Power and Final Termination to Displays, Shot Clocks, Table & Amp |
| Communications | Providing Conduit and Data Cable between Displays, Shot Clocks, Rack and Scoretable |
| Speaker Cabling | Cabling between Speakers and Control Rack |
| Internet | Hard-Line Internet to Control Rack |
| Bonding | Performance Bonding, if Required |
| Sales Tax | State Sales Tax, if Applicable (if tax-exempt a certificate must be provided with order) |

INSTALLATION CLAUSE

Installation included in this contract is based upon a smooth block or studded wall installation with standard scissors lift access. This installation does not include any special installation measures or protective floor covering, if required. If special installation measures and floor covering are required, a one-time install quote will be provided for approval based upon a site visit and scope of work determination.

CONTRACT AMOUNT

| | |
|------------------------------|---------------------|
| Total Contract Amount | \$263,921.00 |
|------------------------------|---------------------|

TERMS

| | |
|------------------------------------|--|
| Payment Terms | 1/3 Upon Contract Acceptance - 1/3 Upon Shipping - 1/3 Upon Completion |
| Delivery & Installation | 8-10 weeks from approved contract and receipt of deposit |

BY SIGNING THIS DOCUMENT, BOTH PARTIES ACCEPT THE PACKAGE DETAIL AND TERMS AND CONDITIONS ENCLOSED

| CUSTOMER | COMPANY |
|---------------------|---------------------------|
| Waverly High School | Digital Scoreboards, LLC |
| 13401 Amberly Rd. | 107 N. Main St. Suite 3C |
| Waverly, NE 68462 | Columbia, IL 62236 |
| Cory Worrell | Chris Kirn, President/CEO |
| | |
| Signature | Signature |
| | |
| Title | Title |
| | |
| Date | Date |

NEGOTIATED AGREEMENT

Between

SCHOOL DISTRICT #145

And

WAVERLY EDUCATION ASSOCIATION

2025 – 2026

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**NEGOTIATED AGREEMENT BETWEEN
SCHOOL DISTRICT #145 AND THE
WAVERLY EDUCATION ASSOCIATION**

This Agreement shall be effective as of the commencement of the 2025 – 2026 school year and shall continue in force and effect until replaced by a successor agreement. The undersigned parties agreed further that all matters submitted for good faith negotiations have been satisfactorily resolved for the duration of said agreement.

The parties acknowledge, moreover, that this agreement is the result of the unlimited right and opportunity afforded each of the parties to make any and all demands and proposals with respect to the rates of pay, wages, and other conditions of employment, within the scope of mandatory bargaining items, as regards the unit of employees covered by this agreement.

Elementary teachers (K-5) will receive two additional planning days, one at the beginning of the first semester and one during the second semester.

SCHOOL DISTRICT #145:

WAVERLY EDUCATION ASSOCIATION:

Chairperson, Negotiation Committee

Chairperson, Negotiation Committee

President, Board of Education

President, WEA

Secretary, Board of Education

Secretary, WEA

Date:

Date:

ARTICLE I

RECOGNITION

The Board of Education representing School District 145 recognizes and agrees that the Waverly Education association is the sole and exclusive negotiating agent for the District's non-supervisory certificated staff. Notwithstanding this recognition, the parties hereto understand and agree that any individual teacher, or groups of teachers, shall have the right at any time to present grievances to the District and to have such grievances adjusted without the intervention of the Association as long as the adjustment is not inconsistent with the terms of this agreement, and provided the Association has been given the opportunity to be present at such adjustment.

The District agrees that it will not sign any contract, make any written agreement or recognize any other teacher representative for the teachers covered by this Agreement during the term of this Agreement.

The Association agrees that it will not associate, merge, or incorporate itself with any other association representing teachers with reference to the teachers covered by this Agreement during the term of this Agreement.

ARTICLE II

MANAGEMENT RIGHTS

In recognizing the Association as the exclusive formal representative as hereinbefore provided, the Board of Education retains and reserves unto itself, without limitation, all powers, rights, authority, duties, and responsibilities imposed upon and vested in it by the laws and the Constitution of the State of Nebraska and of the United States.

The exercise of the foregoing powers, rights, authority, duties, and responsibilities by the Board, the adoption of policies, rules, regulations and practices in furtherance thereof, and the use of judgment and discretion in connection therewith shall be limited only by such expressions of limitation relating to the unit as are contained in this Agreement and then only to the extent such expressed limitations are in conformance with the Constitution and the laws of the State of Nebraska and the Constitution and laws of the United States.

ARTICLE III

ASSOCIATION RIGHTS

Any authorized representative of the Association and its affiliates shall be free to visit the various places of employment of all of the teachers covered by this Agreement at reasonable hours and for reasonable periods of time for the purpose of carrying on their duties relating to the administration of this Agreement provided that:

1. They shall first notify the administrator or appropriate supervisor of such building who will provide a place for meetings with teachers;
2. There shall be no interference with the conduct of the operations in such buildings; and
3. No teacher shall be consulted when such teacher has direct classroom or other supervisory responsibilities.

Neither the Association, its members, nor its representatives shall visit such places of employment for the purpose of collecting Association dues or conducting Association business unrelated to the administration of this Agreement during working hours without the express consent and approval of the administrator.

ARTICLE IV

TEACHER RIGHTS

The Board and Association recognize the District's responsibility to comply with all applicable state and federal legislation and any rules or regulations promulgated pursuant thereto with regard to the employment of certificated employees, including applicable requirements with regard to certification, endorsement and similar qualifications, and recognize that the rights, duties and responsibilities of all parties involved shall be subject to such statutes, rules and regulations. The parties further recognize that the employment relationship of members of the Association is subject to all applicable state and federal rules and regulations promulgated pursuant thereto dealing with employment discrimination.

ARTICLE V

SALARY SCHEDULE PLACEMENT

The District shall recognize prior teaching experience in accredited elementary and secondary schools based upon a baccalaureate degree and certification.

Full experience and credit shall be given up to and including all years of experience. To qualify, such experience must have been within the preceding fifteen (15) years and the teacher must have been employed under contract for at least one-half (.5) full-time equivalent per day and at least one hundred and fifty (150) days during each of such years.

Part-time teachers will be paid on the basis of their placement on the salary schedule, in proportion to the actual fraction of the school day that they are on duty. Part-time teachers are to receive fringe benefits proportionate to their service, with respect to criteria mandated by law. In addition, part-time teachers are to receive paid planning periods proportionately equal to full-time teachers with similar teaching assignments.

Beginning with the 2005 – 2006 contract year, the teacher shall progress one experience step from his/her previous placement if such step exists on the schedule.

The teacher may progress to the appropriate column based upon verified completion of course work by October 1 in any of the following areas, with the exception that, effective with the 1989-90 Contract Year, hours for column movement beyond the Master's Degree must be taken after said degree is completed.

1. Graduate hours from a regionally accredited college/university beyond the Baccalaureate Degree that are in the teacher's assigned field;
2. Graduate hours from a regionally accredited college/university beyond the Master's Degree that are part of an approved program in the teacher's assigned field;
3. Graduate hours from a regionally accredited college/university beyond the baccalaureate or masters, as approved by the superintendent of schools, in Curriculum Development, Instructional Techniques, Special Education, Library/Media Science, Guidance & Counseling, Educational Psychology, School Administration, and Technology;
4. Distance learning and online courses meeting NDE requirements are acceptable for movement on the salary schedule.

With respect to the annual automatic incremental increase as set forth in the Salary Schedule, a teacher must teach at least thirty (30) days more than one semester to be entitled to the incremental increase for the following year; thirty (30) continuous days within one semester to be entitled to a one-half step advancement.

The Salary Schedule applicable during the term of this Agreement is attached hereto and made a part hereof as Attachment "A", (Salary Schedule) and Attachment "B", (Extra-Duty Schedule).

Career increments shall be granted for fifteen (15) years of service in School District 145. Starting with the 2024-2025 school year, career increments will be based on the current year's salary. As shown on the salary schedule, the teacher will receive the applicable career increment after the teacher has been frozen for one (1) year at the last step in the column.

| Career Increments | | | | |
|-------------------|---------|---------|---------|---------|
| BA + 36 / MA | MA + 9 | MA + 18 | MA + 27 | MA + 36 |
| 1.50% | 1.75% | 2.00% | 2.25% | 2.50% |
| \$1,011 | \$1,208 | \$1,413 | \$1,672 | \$1,949 |

ARTICLE VI

INDIVIDUAL TEACHER'S CONTRACT

Individual contracts, Attachment "C", shall be consistent with the applicable statutes, rules and regulations and the terms of this Agreement and shall be signed in duplicate by the teacher and Board Secretary with one copy retained by the teacher and the other kept on file in the superintendent's office.

Extra Standard Teaching During Plan Period

The scheduling of work and teacher assignments shall be at the sole discretion of the Superintendent. Teachers will ordinarily be assigned one scheduled planning period during each regular school day. However, there may be times when the District requests a teacher to forego their planning period for an extended time to teach a dedicated class. In these situations, if the Superintendent or Superintendent's designee requests, and a teacher agrees, to regularly teach an identified class in lieu of their planning period for a semester or a majority of a semester, then the teacher shall be compensated in the amount of 6.5% of the base salary (Step 1, Column 1) of the then current school year. This paragraph shall not include temporary coverage of a class or intermittent coverages. Instead, and to avoid any confusion or disagreement, a teacher who agrees to teach during their plan period in exchange for additional pay must receive written confirmation in advance from the Superintendent. Teachers who have not received such written confirmation in advance will only receive additional compensation with the approval of the Superintendent.

The salaries shall be paid in twelve (12) equal installments with the pay date to fall on the 8th day of each month. Should the 8th fall on a weekend, holiday, or non-work day for teachers, the pay date shall be the last teacher's work day prior to the weekend, holiday, or non-work day for teachers. The pay date will be no earlier than the 5th day of the month. Computation of the teacher's daily wage shall be determined by dividing the teacher's scheduled salary by one hundred and eighty-six (186). The daily rate of teachers who are on extended contracts will be determined by the daily rate of 1/186th of the scheduled salary, it being understood that that portion of such teacher's contract which constitutes an "extended contract" will not be included in determining the daily rate.

In case of an extended absence or absences, the district shall continue to pay the individual monthly teacher daily pay rate for thirty (30) contract days after the teacher has exhausted his/her sick leave days, or fewer if the teacher is approved for long-term disability. Salary adjustments will be made accordingly after thirty days and communicated to the employee. Additional adjustments may be necessary after the Executive Council of the Waverly Education Association presents the Superintendent's Office a list of teachers who will receive days from the Sick Leave Bank. The individual teacher retains the responsibility to reimburse the District for any compensation received in excess of the appropriate amount.

ARTICLE VII

PERSONNEL FILES

The teacher shall have the right, upon request and at normal office hours, to review the contents of his/her personal files and to receive copies of any documents contained therein. Any other persons authorized by the Superintendent to examine the files must affix their signatures and the date to the copy or copies examined.

No material derogatory to a teacher's conduct, service, character, or personality shall be placed in his/her personnel file unless the teacher shall acknowledge that he/she has had the opportunity to review such material by affixing his/her signature to the copy to be filed with the express understanding that such signature in no way indicates agreement with the content thereof. The teacher shall also have the right to submit a written answer to such material which shall be reviewed by the Superintendent or Designee and attached to the file copy.

Although the Board agrees to protect the confidentiality of personal references, academic credentials and other similar materials, it shall not establish any separate personnel file which is not available for the teacher's review.

ARTICLE VIII

INSURANCE PROGRAMS

- A. The District shall provide a group hospitalization and group dental insurance plan for all teachers electing to be covered by such insurance.

Dental coverage shall be available, but the teacher shall pay the difference between single dental (\$31.78 per month) and employee spouse dental (\$66.70 per month) or \$34.92, employee child(ren) dental (\$58.76 per month) or \$26.98, or employee family dental (\$89.61 per month) or \$57.83 for the 2025-26 year.

For teachers who are less than full-time, the School District shall pay the amount of health insurance premium that relates to their full-time equivalent; such teachers may elect to pay the balance of the premium.

The School District has selected Blue Cross Blue Shield as the insurer of the group health plan. Beginning on January 1, 2018, and for contract years thereafter, insurance coverage is a Dual Option. Options for coverage shall be equal to the \$1,200 Deductible Plan or be equal to the \$3,800 Deductible HSA – Eligible Plan (Dual Choice Only). The District agrees to deposit into the employee's Health Savings Account, for employees who elect the \$3,800 High Deductible HSA – Eligible Plan (Dual Choice Only), 100% of the realized premium savings. The current premium required, for the \$1,200 Alternative Network Deductible Plan, is \$806.04. per month for individual teacher coverage, \$1,692.62 per month for employee spouse coverage, \$1,491.14 per month for employee child(ren) coverage, and \$2,272.77 per month for employee family coverage for the 2025 - 2026 year. The current premium required, for the \$3,800 High Deductible HSA – Eligible Plan (Dual Choice Only), is \$691.80 per month for individual teacher coverage, \$1,452.82 per month for employee spouse coverage, \$1,279.87 per month for employee child(ren) coverage, and \$1,950.75 per month for employee family coverage for the 2025 - 2026 year. In the event a teacher terminates employment with the district or was previously employed or will be employed by another Nebraska district utilizing the same health plan, the district may negotiate health plan start and/or termination dates and payment of premiums provided there is no lapse in coverage to the teacher.

B. Long Term Disability (LTD)

The Employer agrees to offer group long term disability insurance for bargaining unit employees at the employer's cost.

C. Life Insurance

The District will provide each teacher with a twenty thousand (\$20,000), term-life insurance policy. For less than full-time teachers the District will pay a premium amount proportionate with the teacher's full-time equivalency, the balance of the premium to be paid by the teacher, else the teacher may decline the coverage.

ARTICLE IX

GRIEVANCE PROCEDURES

A. Purpose

The Purpose for which these grievance procedures are established:

1. To reduce the potential areas of conflict among teachers, administrators and the Board of Education;
2. To provide communication through recognized channels among administrators, teachers, the Association and the Board of Education; and
3. To develop improved morale and effectiveness of teachers.

B. Definition of Terms

1. Grievance shall mean a claim based upon an event or condition which affects the terms and conditions of employment of a teacher or a group of teachers, and/or the interpretation, meaning, or application of any of the policies, rules, regulations, or professional negotiation contracts of the District.
2. Aggrieved person shall mean the teacher or teachers stating the grievance.
3. Party-in-Interest shall mean the aggrieved person, and any other person who might be required to take action, or against whom action might be taken, in order to resolve the claim.
4. Association shall mean the Waverly Education Association.

C. Procedures

The following procedure shall be used in the submission of grievances as defined in "B":

1. If a teacher or teachers believes that there is a grievance, the individual shall first discuss the matter with the building administrator in an effort to resolve the problem.
2. The aggrieved person may have a representative of the Association assist him/her in efforts to resolve the problem informally with the administrator.
3. If an aggrieved person is not satisfied with the disposition of the problem, or if no decision has been rendered following five school days after stating the grievance in the informal procedure, the person may submit the claim within seven school days as a formal grievance, in writing, to the building administrator.
4. The building administrator shall, within five school days, render a decision and the reasons therefore in writing to the aggrieved person with a copy to the President of the Association and to the Superintendent of Schools.
5. A teacher, who is not directly responsible to a building administrator, shall submit the formal grievance claim to the administrator to whom that person is directly responsible.
6. If the aggrieved person is not satisfied with the disposition of the grievance, or if no decision has been rendered within five school days after the presentation of the grievance in writing, the person may

within seven school days appeal the written grievance to the Superintendent of Schools.

7. The Superintendent of Schools shall act for the administration of this level of the grievance procedure. Within ten school days after receipt of the written appeal for a hearing by the Superintendent, the Superintendent shall meet with the aggrieved person for the purpose of hearing the grievance. A record of such hearing shall be kept by the Superintendent and made available to the parties involved upon request. The Superintendent shall, within five school days following the hearing, render a decision and the reasons therefore, in writing, to the aggrieved person, with a copy to the President of the Association.
8. If the aggrieved person is not satisfied with the disposition of the grievance by the Superintendent, or if no decision has been rendered within five school days after submission to the Superintendent, the person may within seven school days, appeal the grievance to the Board of Education.
9. Within thirty school days after receiving the written appeal, the Board of Education shall meet with the aggrieved person for the purpose of hearing the matter. Within five school days following submission of the matter, the decision of the Board of Education shall be rendered in writing.

D. Rights of Teachers to Representation

Any party-in-interest may be represented at all stages of the grievance procedure by a representative of the Association. When a teacher is not represented by the Association, the Association shall have the right to be present to state its views at all stages of the grievance procedure.

E. General Provisions

1. If the written grievance is not filed within thirty (30) calendar days after the teacher knew, or should have known, of the act or condition on which the grievance is based, then the grievance shall be waived.
2. A grievance may be withdrawn at any level without prejudice.
3. No reprisals of any kind shall be taken by the District, by any member of the administration, or the Association, against any party-in-interest or any other participant in the grievance procedure by reason of such participation.
5. The forms appended thereto shall be used for the processing of any grievance and are noted as Attachment "F".

ARTICLE X

LEAVE PROVISIONS/SEVERANCE PAY

A. Funeral Leave

The District shall grant annually to each teacher the use of three (3) paid, funeral-leave days. An additional two (2) days, if necessary, may be taken from available sick leave. Teachers may exercise their own discretion in deciding what funeral(s) to attend but must submit the name of the deceased and the date and location of the services. Funeral-leave days may not be used in less than one-half day increments.

B. Sick Leave

Each teacher shall be eligible for eight (8) days sick leave per year without loss of pay accumulative to sixty (60) days. The time granted under this leave may be used for personal illness or serious illness or death in the teacher's immediate family. Accumulation of sick leave shall mean:

1. The addition of eight (8) days to prior accumulated days, not to exceed sixty (60) total days.
2. The definition to be used with reference to sick leave for family is spouse, child, parent, in-laws, or any household resident of the employee's home for whom the employee has legal responsibility.
3. Requests for sick leave or funeral leave for any of the above conditions will apply to use of allowable days. Requests for sick leave or funeral leave for any reason not stated in the above conditions may be

granted under the personal leave provisions of this agreement.

4. Sick Leave Bank:

Any faculty member of District #145 may belong to the sick leave bank if he/she agrees to donate one full day of his/her annual or accumulated sick leave to the bank each year that he/she wishes to participate in the plan. Days donated to the bank may not be withdrawn if the member decides to withdraw from the plan at a later date. Membership will only be taken during the first five (5) days (working days) of the teacher's contract.

The association agrees to provide the Office of the Superintendent with a list of those members of the teaching staff who agree to donate one day of their annual or accumulated sick leave to the Sick Leave Bank. This list will be made available on the end of the fifth working day of the contract year. The Superintendent's Office agrees to be responsible for the bookkeeping necessary for the Sick Leave Bank.

Any member who has contributed to the plan in the current contract year may draw out days of sick leave only after he/she has expended the sum of his/her annual and accumulated sick leave. Unused days in the bank will expire at the end of the contract year.

When any participating member has used the entire amount of his/her annual and accumulated sick leave, an application may be made to the Executive Council of the Education Association requesting additional days of sick leave. Valid applications for additional sick leave will be granted by the Executive Council, and a withdrawal will be made from the Sick Leave Bank in the amount requested whenever possible. Withdrawals are not limited to the number of days deposited by the individuals, but are based on the number of days requested. The Application Form is attached as Attachment "D".

By June 20, the president of the Education Association will give to the Superintendent's Office a list of teachers who will receive days from the Sick Leave Bank. Payroll adjustments will be made in July, July and August, or August paychecks.

The District agrees to honor days of sick leave granted by the Executive Council of the Association, in an amount not to exceed the total number of days donated by the members of the Sick Leave Bank.

The days of sick leave granted by the Sick Leave Bank are intended to be used only in case of personal illness or injury and or other conditions noted in the Negotiated Agreement under sick leave.

Teachers working beyond the regular 186-day contract will be excluded from the provisions of the Sick Leave Bank, during their extended contract period.

C. Personal Leave

The District shall grant to each teacher the use of four (4) days unrestricted leave annually, without loss of pay, for personal and/or emergency situations. Unrestricted-day requests may be used only in full or half-day increments; i. e. two days; one and one-half days; one day; or one-half day. Unrestricted-day requests may be utilized by the teacher for any reason deemed necessary. Smaller segments of time may be granted at the discretion of the superintendent in instances where a half day of leave is not necessary.

1. Advance written notice shall be given to the building administrator and forwarded to the office of the superintendent, by the administrator, at least five (5) days prior to the anticipated date of leave. Advance notice may be waived in emergency situations as determined by the building administrator.
2. Unrestricted leave requests will be honored on a first-come, first-served basis. Employees must use unrestricted leave prior to utilizing non-paid leave.
3. On any given day the number of personal leaves shall not exceed two (2) at any elementary building, two (2) at the intermediate building, three (3) at the 6-8 middle school, and three (3) at the 9-12 high school.
4. Such days shall not be allowed on:
 - a. The school day immediately before or after:
 - i. Labor Day weekend
 - ii. Thanksgiving break

- iii. Christmas break
- iv. Easter break
- v. Memorial Day weekend.
- vi. Spring Break (indicated on the Master School Calendar)
- b. The first day or last day of each semester
- c. In-service days
- d. Parent-teacher conferences
- e. First five contracted days of the school year with students
- f. Last five contracted days of the school year with students
- g. Any date when an administrator determines that qualified substitute teachers are not available because of the number of staff absences on any particular day (e.g., field trips, student activities, funerals, etc.).

5. Any exception to items 3-4 in this section will be made on a case-by-case basis and with the approval of the Superintendent of Schools.

6. The district shall reimburse the equivalent of daily substitute pay to teachers who do not use their unrestricted days. The first unused personal day of leave shall be used to accumulate sick leave to the maximum sick leave allowed. Up to three (3) unused personal leave days shall be reimbursed with payment to be included in the July payroll check.

D. Association Leave

Upon notification to the superintendent, a representative from the WEA shall be granted up to two days of leave per year to be used for association business as determined by the WEA Executive Committee.

E. Adoption Leave

Adoption leave will be ten (10) days without loss of pay for child adoption. An additional ten (10) days from accumulated sick leave may be granted at the discretion of the superintendent. If more time is needed, the employee may apply for non-paid leave. Any request for adoption leave must be initiated sufficiently in advance to allow the building principal to plan for the teacher's absence. If both husband and wife are employees of the district, the leave will be granted to both individuals.

F. Leave of Absence Without Pay

A teacher who has been on the staff for three (3) or more years may be granted a leave of absence without pay for a period of up to one (1) year. Requests for leaves of absence must be submitted in writing no later than March 15 and will be submitted to the Board of Education at the April Board Meeting for review. A written request for a leave of absence shall contain a statement setting forth the purpose for which such leave is sought.

Scheduled increments, adjustments in salary, and other credits are not allowed for such leave.

A teacher desiring to return from any such leave extending for a period of one year shall give written notice of that desire to return to employment no later than March 1 of the year in which the teacher is on such leave, and, provided such written notice is given, such teacher shall be restored to the former position held or to one comparable.

A teacher may be granted a leave of absence of less than one year. The teacher request shall contain a statement setting forth the reasons and the time of return. A teacher will be returned to the original teaching position from such leave.

All benefits to which a teacher was entitled at the time the leave of absence commenced, including unused accumulated sick leave, approximate placement on the standard salary schedule based upon years of experience in the school district, and graduate hours for horizontal movement shall be granted. No benefits shall accrue during the period of the leave.

G. Severance Pay

Teachers with ten or more years within the District will, upon leaving the District, unless

terminated for just cause, receive fifty (50) dollars for each unused sick-leave day. The Maximum severance pay amount is \$2,500. Such sum to be added to the teacher's final paycheck from the District.

ARTICLE XI

Tax Deferred Annuities

There shall be a WEA committee entitled 403 b Custodial Accounts. The responsibility of this committee shall be to provide information and handle all contacts and phone calls from company agents. One WEA member will be designated as the official contact for the 403 b Custodial Accounts Committee.

It shall be the responsibility of the annuity owner to notify his/her agent or company in regard to changes within the 403 b account. The 403 b IRS code allows the annuity owner to change the dollar amount within an account once per calendar year.

The number of designated companies shall not exceed ten (10). Eight (8) of these companies shall be selected by the WEA and two of these companies shall be selected by School District 145. The current companies which offer a variety of investments and savings opportunities selected by the WEA are: 1. Ameriprise Financial; 2. Horace Mann; 3. Lincoln National Life; 4. Security Benefit; 5. T. Rowe Price; and 6. Waddell and Reed. The companies selected by School District 145 are: 1. New York Life.

By December 15 of each year the WEA will notify the Central Office if there are any changes in the list of companies. The companies selected will be available for enrollment for the following school year.

**Attachment A
Salary Schedule**

| | | | | | | | | | | |
|----------|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| \$40,600 | | | | | | | | | | |
| | | | | | | BA+36 | | | | |
| | STEP | BA | BA+9 | BA+18 | BA+27 | MA | MA+9 | MA+18 | MA+27 | MA+36 |
| | 1 | \$40,600 | \$42,224 | \$43,848 | \$45,472 | \$47,096 | \$48,720 | \$50,344 | \$51,968 | \$53,592 |
| | | 1 | 1.04 | 1.08 | 1.12 | 1.16 | 1.2 | 1.24 | 1.28 | 1.32 |
| | 2 | \$42,630 | \$44,254 | \$45,878 | \$47,502 | \$49,126 | \$50,750 | \$52,374 | \$53,998 | \$55,622 |
| | | 1.05 | 1.09 | 1.13 | 1.17 | 1.21 | 1.25 | 1.29 | 1.33 | 1.37 |
| | 3 | \$44,660 | \$46,284 | \$47,908 | \$49,532 | \$51,156 | \$52,780 | \$54,404 | \$56,028 | \$57,652 |
| | | 1.1 | 1.14 | 1.18 | 1.22 | 1.26 | 1.3 | 1.34 | 1.38 | 1.42 |
| | 4 | \$46,690 | \$48,314 | \$49,938 | \$51,562 | \$53,186 | \$54,810 | \$56,434 | \$58,058 | \$59,682 |
| | | 1.15 | 1.19 | 1.23 | 1.27 | 1.31 | 1.35 | 1.39 | 1.43 | 1.47 |
| | 5 | | \$50,344 | \$51,968 | \$53,592 | \$55,216 | \$56,840 | \$58,464 | \$60,088 | \$61,712 |
| | | | 1.24 | 1.28 | 1.32 | 1.36 | 1.4 | 1.44 | 1.48 | 1.52 |
| | 6 | | \$52,374 | \$53,998 | \$55,622 | \$57,246 | \$58,870 | \$60,494 | \$62,118 | \$63,742 |
| | | | 1.29 | 1.33 | 1.37 | 1.41 | 1.45 | 1.49 | 1.53 | 1.57 |
| | 7 | | | \$56,028 | \$57,652 | \$59,276 | \$60,900 | \$62,524 | \$64,148 | \$65,772 |
| | | | | 1.38 | 1.42 | 1.46 | 1.5 | 1.54 | 1.58 | 1.62 |
| | 8 | | | | \$59,682 | \$61,306 | \$62,930 | \$64,554 | \$66,178 | \$67,802 |
| | | | | | 1.47 | 1.51 | 1.55 | 1.59 | 1.63 | 1.67 |
| | 9 | | | | | \$63,336 | \$64,960 | \$66,584 | \$68,208 | \$69,832 |
| | | | | | | 1.56 | 1.6 | 1.64 | 1.68 | 1.72 |
| | 10 | Step #1 | \$40,600 | | | \$65,366 | \$66,990 | \$68,614 | \$70,238 | \$71,862 |
| | | Step #2 | \$42,630 | | | 1.61 | 1.65 | 1.69 | 1.73 | 1.77 |
| | 11 | | \$2,030 | Div / 2 | | \$67,396 | \$69,020 | \$70,644 | \$72,268 | \$73,892 |
| | | | \$1,015 | | | 1.66 | 1.7 | 1.74 | 1.78 | 1.82 |
| | 12 | | | | | | | | \$74,298 | \$75,922 |
| | | | | | | | | | 1.83 | 1.87 |
| | 13 | | | | | | | | | \$77,952 |
| | | | | | | | | | | 1.92 |

| Career Increments | | | | |
|-------------------|---------|---------|---------|---------|
| BA + 36 / MA | MA + 9 | MA + 18 | MA + 27 | MA + 36 |
| 1.50% | 1.75% | 2.00% | 2.25% | 2.50% |
| \$1,011 | \$1,208 | \$1,413 | \$1,672 | \$1,949 |

Attachment B

Extra Duty Pay Schedule

The Extra-Duty Pay Schedule is calculated using the Teachers' Salary Schedule Base Salary for the current year 2025-2026, \$40,600.

- A. Any newly created assignment will be listed when approved by the Board of Education. It will be assigned a category and level according to its area of responsibility as determined by the Board of Education.
- B. Verified prior experience in the same assignment will be used to determine initial placement on the Extra-Duty schedule. To qualify, such experience must have been within the preceding fifteen years and the most recent experience must be within the preceding ten years.
- C. Teachers of District 145 shall accept occasional duty assignments as given by the administration and receive a minimum of \$36 per occasion for the first three hours of the event. Any time over the three hours will be paid at minimum wage per hour calculated in fifteen-minute intervals. The Activities Director shall set the beginning duty time for all events. It shall be the responsibility of the employee to submit, in writing, any hours worked over the three hours. If the employee does not submit a request for the additional hours, the minimum stipend amount will be paid. Occasional duty assignments are defined as ticket selling, clock operator, scorebook keeper, game supervision, line judge (VB), bus sponsors, and activity supervision by a non-sponsor. The position of home site / game administrator will receive \$56 per occasional duty. Junior varsity events followed by varsity events (back-to-back) will be paid at \$50 per occasional duty.
- D. Every year, beginning with the 2000-2001 school year, the Board of Education and WEA agree to review the Extra-Duty schedule.

| EXTRA-DUTY CATEGORY INDEX 2025-2026 | | | | | | | | |
|-------------------------------------|----------------------|----------------------|----------------------|---------------------|--------|---------|--------|---------|
| \$40,600 | | | | | | | | |
| Category | Level 1 (1-2 Yrs) | Level 2 (3-4 Yrs) | Level 3 (5-6 Yrs) | Level 4 (7+ Yrs) | | | | |
| I | 1.00% | \$406 | 1.50% | \$609 | 2.00% | \$812 | | |
| II | 2.50% | \$1,015 | 3.00% | \$1,218 | 3.50% | \$1,421 | 4.00% | \$1,624 |
| III | 4.25% | \$1,726 | 4.75% | \$1,929 | 5.25% | \$2,132 | 5.75% | \$2,335 |
| IV | 4.75% | \$1,929 | 5.25% | \$2,132 | 5.75% | \$2,335 | 6.25% | \$2,538 |
| V | 6.50% | \$2,639 | 7.00% | \$2,842 | 7.50% | \$3,045 | 8.00% | \$3,248 |
| VI | 8.25% | \$3,350 | 8.75% | \$3,553 | 9.25% | \$3,756 | 9.75% | \$3,959 |
| VII | 14.00% | \$5,684 | 14.50% | \$5,887 | 15.00% | \$6,090 | 15.50% | \$6,293 |
| VIII | 15.75% | \$6,395 | 16.25% | \$6,598 | 16.75% | \$6,801 | 17.25% | \$7,004 |

CATEGORY I

MS Student Council
Math-counts (Split)
MS Art
HS Art
HS Science
Drama
SADD (2)
Spanish
History
Quill & Scroll
7-8 Boys Intramural
Basketball (2)
7-8 Girls Intramural
Basketball (2)
7-8 Girls Intramural
Volleyball (2)
Slam Poetry

CATEGORY II

Academic Teams
Teammates Coordinator (2)
Junior Class Sponsor
MS Musical Director
MS Instrumental Music
MS Jazz Band
National Honor Society
Elementary Music Performance (2)

CATEGORY III

Assistant Unified Bowling
Pep Band
Fall Assistant Play Director
HS Student Council (Split)
HS Concert Band
HS Jazz Band
HS Swing Choir
Assistant Unified Track
7-8 Assistant Cross Country
School Community Intervention and
Prevention - (SCIP)

CATEGORY IV

Assistant Boys Golf
Assistant Girls Golf
Assistant Boys Tennis
Assistant Girls Tennis
Assistant Speech
Assistant Strength Coach -Fall (2) Winter (2)
Spring (2)
High Ability Learner (HAL)
Head Unified Bowling
Head Unified Track
Robotics
7-8 Boys Football (6)
7-8 Girls Volleyball (4)
7-8 Boys Basketball (4)
7-8 Girls Basketball (4)
7-8 Boys Wrestling (2)
7-8 Girls / Boys Track (5)
7-8 Cross Country
Assistant Musical

CATEGORY V

Assistant Marching Band
Hi Spot/Viking
FCCLA
Head Boys Bowling
Head Girls Bowling
Skills USA
FBLA
Assistant Play Director (2)
Assistant Marching Band - Color Guard (2)
Assistant Marching Band - Frontline
Assistant Marching Band - Drumline
SPED Unit Leader (5)

CATEGORY VI

Assistant Boys Football (7)
Assistant Boys Baseball (2)
Assistant Boys Basketball (2)
Assistant Boys Wrestling (2)
Assistant Girls Wrestling
Assistant Track (6)
Assistant Boys Soccer
Assistant Girls Volleyball (2)
Assistant Girls Basketball
Assistant Girls Soccer
Assistant Girls Softball
Assistant Cross Country
Head Boys Golf
Head Boys Tennis
Head Girls Golf
Head Girls Tennis
9th Boys Football (2)
9th Boys Basketball
9th Girls Volleyball
9th Girls Basketball
FFA
Head Speech
H.S. Musical Director (2)
Assistant Cheerleading
Head Choir and Vocal

CATEGORY VII

Head Boys Soccer
Head Girls Soccer
Head Girls Softball
Head Cross Country
Head Baseball
Head Strength Coach
Fall, Winter, Spring
Head Cheerleading
Head Dance Team

CATEGORY VIII

Head Boys Football
Head Boys Basketball
Head Girls Basketball
Head Boys Wrestling
Head Girls Wrestling
Head Girls Volleyball
Head School Play Director
Head Track
Head Marching Band

Attachment C Teacher Contract

THIS CONTRACT made by and between the Board of Education of Lancaster County School District 55-0145, hereinafter referred to as the "District" and _____, a legally qualified teacher, hereinafter referred to as the "Teacher".

WITNESSETH: That the Board of Education hereby agrees to employ the Teacher above-named for a school year, which shall begin on or about August 5, 2025 and end on or about May 31, 2026, and shall consist of 186 days of service including at least 175 teaching days. The 186 days of contract service shall be determined by the school calendar as adopted and amended by the Board of Education or as assigned. The Teacher shall provide official verification of prior years credited service. The Teacher hereby agrees to accept such employment to a 1.0 FTE staff position with an initial teaching assignment of _____ which assignment shall be subject to the provisions of paragraphs SECOND and THIRD below, at a salary of \$ _____ and under the following conditions.

VIZ:

FIRST: The salary of the Teacher shall be payable in Twelve (12) equal installments. The first installment shall be payable on the 8th day of September, 2025, and the remaining installments shall be payable on the 8th day of each month thereafter.

SECOND: The Teacher hereby agrees to be governed by the policies of the Board of Education of the District and the teaching duties to be performed by him/her under this Contract shall be subject to assignment by the Superintendent of the District with the approval of the Board; and further agrees to devote full time, during days of school to his/her position and in all respects to diligently and faithfully perform the assigned duties as teacher to the best of his/her professional ability. Regular dependable attendance is an essential function of the Teacher's position.

THIRD: In addition to the normal duties traditionally required of teachers, the Teacher may be assigned such "extra duty" assignments as defined by Board Policy, which shall be upon such terms and conditions and at such additional rate of compensation as the Teacher and the District may agree upon; provided, that the Teacher shall not unreasonably refuse to accept such assignments.

FOURTH: During a school year covered by this agreement, in the event the Teacher violates any of the provisions of this agreement, or performs any act or does anything which is materially harmful to the employer, or which substantially inhibits the Teacher's ability to discharge the duties as set forth herein including, but not limited to, (a) becoming legally disqualified to teach in the State of Nebraska; (b) participation in any fraud; (c) causing any intentional damage to property; (d) engaging in any unlawful act; (e) becoming physically or mentally disabled; (f) insubordination; (g) neglect of duty; or (h) immorality; then the Teacher may be discharged; provided the Teacher has been given the cause or causes for discharge in writing and has been given an opportunity for and due notice of a hearing before the Board prior to official action being taken. Nothing contained herein shall prevent the suspension of the teacher, with pay, for his/her duties during the pendency of such proceedings.

FIFTH: That upon cancellation of this Contract for any cause, the compensation paid or to be paid hereunder shall be an amount which bears the same ratio to the yearly salary herein specified as the number of days of service to the date of such termination bears to 186 days of service. Any unearned fractional portion of an installment paid but not earned prior to cancellation of the Contract shall be refunded by the Teacher.

SIXTH: There shall be no penalty for release or resignation by the Teacher from this Contract; provided no resignation shall become effective until the close of the school year unless accepted by the Board of Education of the District and the Board shall fix the time at which the resignation is to take effect.

SEVENTH: This Contract shall conform to the regulations governing deductions from the above-stated compensation with reference to Withholding Tax, Social Security and Teachers' Retirement. Other deductions may be withheld as agreed to by the parties to this Contract.

EIGHTH: The Teacher hereby affirms that he/she is not under contract with another School Board or Board of Education within this State covering a part or all of the same time of performance as is contemplated by this agreement. The Teacher further affirms that at the beginning of the term of this Contract he/she holds or will hold a NEBRASKA TEACHING CERTIFICATE, which is or will be in full force and effect for the period covered by this Contract. It is understood and agreed that this Contract is not valid until the Teacher's Certificate, as herein listed, is registered in the School District Administrative Offices and that the Teacher shall not be compensated for any services performed prior to the date of registration of this certificate.

NINTH: The terms and conditions set forth in this agreement shall be subject to such wages and conditions of employment as may be mutually agreed upon by and between the Board and teachers or a duly recognized collective bargaining agent for said teachers, and said agreement, when reduced to writing, and executed by the parties, shall be deemed to be included herein by reference and shall become a part hereof.

TENTH: Hereafter, this Contract may be continued by a separate, annual written "Renewal Agreement", which shall incorporate all the provisions hereof by reference, except as stated on such Renewal Agreement. Renewal Agreements must be executed by the Teacher and delivered to the Superintendent of Schools or the Secretary of the Board of Education of the District within fifteen (15) calendar days of receipt thereof from the District. Said Renewal Agreement shall not be offered to the Teacher prior to March 15. Contract renewal, amendment, termination or cancellation shall also be subject to the requirements of Sections 79-824 through 79-842, as amended from time to time, and any other applicable statutes.

ELEVENTH: The failure to return a signed copy of the Contract or Renewal Agreement to the Secretary of the Board of Education or the Superintendent of the District on or before _____ shall constitute a rejection by the Teacher of the offer of employment.

Executed _____, _____, _____
 Month Day Year

Teacher's Signature

Executed _____, _____, _____
 Month Day Year

Lancaster County School District 55-0145

Attest:

 Secretary

| | | |
|-------------------|--|----|
| SALARY | | \$ |
| EXTENDED CONTRACT | | \$ |
| EXTRA DUTY | | \$ |
| TOTAL | | |

Attachment D

Request for Withdrawal of Sick Leave Days from the Bank

Name: _____

Address: _____

Phone: _____

Position: _____

School: _____

Request _____ **number of days for withdrawal.**

Number _____ **of personal days used during the current school year.**

Reasons for Usage of Days Prior to Request:

Reasons for Request of Additional Days from Sick Leave Bank:

(Requests will be acted upon by Executive Council)

Approved By: _____

Date : _____

Attachment F
Grievance Form A

FORMAL GRIEVANCE PRESENTATION

(Level II – Step 1)

**(To be completed by aggrieved person within
30 days after the aggrieved knew or should
have known of the act or condition on which
the grievance is based.)**

AGGRIEVED PERSON _____ **DATE OF PRESENTATION** _____

HOME ADDRESS OF AGGRIEVED PERSON _____

SCHOOL _____ **PRINCIPAL** _____

SUBJECT AREA OR GRADE _____

NAME OF ASSOCIATION SCHOOL REPRESENTATIVE _____

STATEMENT OF GRIEVANCE:

ACTION REQUESTED:

Signature

GRIEVANCE FORM B

DECISION

AGGRIEVED PERSON _____ DATE OF PRESENTATION _____

SCHOOL _____ PRINCIPAL _____

DECISION AND REASONS THERE FOR:

DATE OF DECISION _____
Signature _____

AGGRIEVED PERSON'S RESPONSE: (To be completed by aggrieved within 7 of decision.)

- I accept the above decision
- I hereby appeal for review of the grievance

DATE OF RESPONSE _____
Signature _____



Waverly Public Schools Communication Audit

Empowering Schools with Expert Communication Solutions



Executive Summary

On behalf of Kordica Communications, thank you for this opportunity to submit this proposal to conduct a communication audit. We know and understand the importance of communication in a public school setting and believe you will find this proposal includes the best communication and research practices in the industry. It is our pleasure to present this proposal to Waverly Public Schools for your consideration. We have worked hard to present you with a proposal that best meets your needs at a cost-effective price. Should you select Kordica Communications as your partner on this project, you will find us quick to respond, highly qualified, and a pleasure to work with.

We look forward to working with you.

Annette Eyman, APR

Kordica Communications, President



About Kordica

Kordica Communications is a full-service communication group that specializes in supporting public schools. As a subsidiary of QAT Global, Kordica Communications has a team of marketing and IT experts at its fingertips to support all project needs.

Project Goals

Waverly Public Schools is seeking an outside assessment of their current communication practices and perceptions of the bond issue. The goals of the communication audit would be to:

- Review current communication practices.
- Assess current perceptions of communication and the bond issue both internal & external.
- Compare current practice to best practice in the industry.
- Identify strengths, weaknesses, opportunities & threats of current communication.
- Make recommendations for future communication plan.

The results of the audit will assist Waverly Public Schools with decisions that impact the future of their district communications moving forward and will provide them insight to bond issue perceptions.

Methodology

The first step in conducting an audit will be an initial planning meeting with the leadership team to finalize the scope for the audit. Following that meeting the Communication Audit will be conducted in four phases.

Phase 1 – Paper Audit

During this phase current communications practices will be collected and reviewed. This will include identifying target audiences, current communication avenues & analytics, communication policies, and other areas deemed important in the planning meeting.

Phase 2 – Perception Surveys

Online surveys of staff and parents will be conducted to determine current perceptions of communication practices, staff climate, bond issue and other areas determined by the Waverly Public Schools leadership team.

Phase 3 – Focus Groups

Up to 5 focus groups will be included in the overall audit. These groups will include both internal and external stakeholders. The purpose of the focus groups is to collect feedback regarding the communication practices and bond perceptions. The intent of the focus groups will be determined through input by the Waverly Public Schools leadership team.

Phase 4 – Final Analysis and Recommendations

All of the information from the first 3 phases will be used to conduct a SWOT analysis. Through the SWOT analysis we will identify the *strengths* to focus on, the *weaknesses* to minimize, *opportunities* to consider and *threats* to eliminate. This information will be compiled in a final report that will include specific recommendations.

The final presentation will provide specific data in the five identified project goals. Information from this plan can then be used to develop the long-range communication plan for the school district.



Deliverables:

Kordica Communications

To complete this project, Kordica Communications will:

Analyze Paper Audit

- Provide a comprehensive list to Waverly Public Schools of documents needed.

- Analyze current communication practices and bond communication through paper audit.

Conduct Online Internal & External Survey

- Develop survey instrument with final approval from Waverly Public Schools.

- Support Waverly Public Schools with the implementation of the survey.

- Analyze all survey results.

Conduct Focus Groups

- Complete five focus groups with various stakeholders.

- Provide analysis of focus group results.

Conduct SWOT Analysis

- Complete a SWOT analysis based on the data obtained in previous phases.

Present Final Report

- Present a final report including recommendations to Waverly Public Schools.

Waverly Public Schools

To complete this project, Waverly Public Schools will deliver the following.

Provide Background Information

- Finalize the scope of the audit.

- Provide background data and any prior research that may assist in the completion of the audit.

- Complete the delivery of all documents needed in the paper audit.

Support Online Internal & External Survey

- Approve final survey questions.

- Communicate the survey instrument to intended audiences.

Support Focus Group

- Assist with determining makeup of 5 stakeholder groups.

- Invite representatives to participate in focus groups.

- Provide location for focus group meetings.

Ongoing Support for Final Phase

- Waverly Public Schools will provide necessary support in terms of answering questions and providing additional necessary data as the SWOT analysis is completed.



Consultants Assigned to Waverly Public Schools Communication Audit:

A full service team of marketing and technology experts is available to serve Waverly Public Schools Public Schools. However, the primary consultants will be Annette Eyman APR, President of Kordica and Virginia Moon Ed.D. Kordica Project Manager. Annette has her bachelor's degree in psychology and communications and a master's in communications. She is accredited in public relations through the Universal Accreditation Board. Annette has over 30 years of experience in school communications and specialized training in collecting community feedback. She has worked with small and large districts, assisting with the development of a communication strategy. Annette has specific expertise in conducting research and using that research to drive decision making and overall communications for school districts.

Virginia has extensive experience in public education with the majority of that experience at the Superintendent level. She has worked in small and very large districts where her strengths have been leadership, communications, strategic planning and board relations. Virginia has led many successful bond projects, including Ralston and Broken Bow where each district had experienced failed proposals prior to Virginia's leadership. Virginia will be used as needed to assist with the community engagement process.

Project Timeline:

The entire audit will take three -four months to complete depending on the response time on the survey. Project can begin as soon as the agreement is signed. The first step will be an initial planning meeting with the leadership team to finalize the scope for the audit.

Project Cost:

The cost of the project is driven by the cost of conducting two comprehensive surveys and five focus groups, along with all the data analysis. The total cost to complete the entire scope of the audit as outlined in this proposal is not to exceed **\$8,600**. However, if you choose to adjust the scope as outlined, we will adjust the overall cost accordingly.

Expenses

Included

The estimate includes all expenses associated with the audit including survey development and administration.

Not Included

Travel expenses for onsite presentations are not included.

2025-2026 SCHOOL DISTRICT 145



District Calendar

August

- 7-New Teacher Orientation
- 8-Teacher Welcome Back
- 11-Teacher District PD, Building PD
- 12-Teacher work day in buildings
- 13-K-5 Plan Day
- 13-6th and 9th Graders First Day of School
- 14-Students First Day K-12

September

- 1-Labor Day; No School
- 17-HS PT Conferences
- 19-No School; Teacher In-Service K-12

October

- 7&9- MS PT Conferences
- 9&14- K-5 PT Conferences
- 16-No School; Teacher In-Service K-12
- 17-No School; Teacher Comp Day

November

- 3-No School; Teacher In-Service K-12
- 6-HS PT Conferences
- 26-28 No School

December

- 23-Half Day K-12 and Staff
- 24-31 No School
- 24-28 NSAA Moratorium

January

- 1-2 No School K-12
- 5-No School K-12; Teacher In-Service
- 6-Students back for Second Semester
- 19-No School K-12

February

- 12&17- K-5 PT Conferences
- 19-No School for K-5, Elementary Plan Day
- 20-No School K-12; Teacher Comp Day
- 23-No School K-12; Teacher In-Service

March

- 9&10- MS & HS PT Conferences
- 12-13 No School K-12 (**Spring Break**)
- 16-No School K-12 (**Spring Break**)
- 17-No School K-12; Teacher In-Service

April

- 3-No School K-12
- 6-No School K-12
- 10-No School K-12

May

- 17-Graduation
- 21-Student's Last Day-1/2 Day
- 22-Teacher Work Day-1/2 Day

| August '25 | | | | | | |
|------------|----|----|----|----|----|----|
| Su | M | Tu | W | Th | F | Sa |
| | | | | | 1 | 2 |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 |
| 31 | | | | | | |

| September '25 | | | | | | |
|---------------|----|----|----|----|----|----|
| Su | M | Tu | W | Th | F | Sa |
| | 1 | 2 | 3 | 4 | 5 | 6 |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 28 | 29 | 30 | | | | |

| October '25 | | | | | | |
|-------------|----|----|----|----|----|----|
| Su | M | Tu | W | Th | F | Sa |
| | | | 1 | 2 | 3 | 4 |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| 26 | 27 | 28 | 29 | 30 | 31 | |

| November '25 | | | | | | |
|--------------|----|----|----|----|----|----|
| Su | M | Tu | W | Th | F | Sa |
| | | | | | | 1 |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 30 | | | | | | |

| December '25 | | | | | | |
|--------------|----|----|----|----|----|----|
| Su | M | Tu | W | Th | F | Sa |
| | 1 | 2 | 3 | 4 | 5 | 6 |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 28 | 29 | 30 | 31 | | | |

| January '26 | | | | | | |
|-------------|----|----|----|----|----|----|
| Su | M | Tu | W | Th | F | Sa |
| | | | | 1 | 2 | 3 |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 25 | 26 | 27 | 28 | 29 | 30 | 31 |

| February '26 | | | | | | |
|--------------|----|----|----|----|----|----|
| Su | M | Tu | W | Th | F | Sa |
| | | | | | | 1 |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 30 | | | | | | |

| March '26 | | | | | | |
|-----------|----|----|----|----|----|----|
| Su | M | Tu | W | Th | F | Sa |
| | 1 | 2 | 3 | 4 | 5 | 6 |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 28 | 29 | 30 | 31 | | | |

| April '26 | | | | | | |
|-----------|----|----|----|----|----|----|
| Su | M | Tu | W | Th | F | Sa |
| | | | | 1 | 2 | 3 |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 25 | 26 | 27 | 28 | 29 | 30 | |

| May '26 | | | | | | |
|---------|----|----|----|----|----|----|
| Su | M | Tu | W | Th | F | Sa |
| | | | | | 1 | 2 |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 |
| 31 | | | | | | |

| June '26 | | | | | | |
|----------|----|----|----|----|----|----|
| Su | M | Tu | W | Th | F | Sa |
| | 1 | 2 | 3 | 4 | 5 | 6 |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 28 | 29 | 30 | | | | |

| July '26 | | | | | | |
|----------|----|----|----|----|----|----|
| Su | M | Tu | W | Th | F | Sa |
| | | | | 1 | 2 | 3 |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 25 | 26 | 27 | 28 | 29 | 30 | 31 |

*Scheduled inclement weather dates for students are May 22, 26, 27

*Additional teacher contract days if necessary for inclement weather are May 26, 27, 28

| | Start Time | Dismissal Time | Early Dismissal (Dec 23 & Last Day) | Late Start (2hr delay) |
|---------------|------------|----------------|-------------------------------------|------------------------|
| Eagle | 8:10 | 3:10 | 11:25 | 10:10 |
| Hamlow | 8:25 | 3:20 | 11:40 | 10:25 |
| WIS | 8:30 | 3:30 | 11:50 | 10:30 |
| MS | 8:25 | 3:25 | 11:45 | 10:25 |
| HS | 8:40 | 3:40 | 12:00 | 10:40 |

- No School for Students
- Early Dismissal
- No Students K-5 Only

| Quarter | Ends | Days | Semester | Teacher |
|---------|---------|-------|----------|---------|
| 1st | Oct. 15 | 44 | | 48 |
| 2nd | Dec. 23 | 42.5 | 86.5 | 45.5 |
| 3rd | Mar. 11 | 44 | | 46 |
| 4th | May 21 | 43.5 | 87.5 | 46.5 |
| Total | | 174.0 | 174.0 | 186.0 |

NASB BOARD NOTES

A MONTHLY PUBLICATION FROM THE NEBRASKA ASSOCIATION OF SCHOOL BOARDS

NOVEMBER
20-24



Leadership

Innovation

Vision

Engagement

#liveNASB

#weLIVEhere

1,900,000 Nebraskans

329,000 Students

1,700 Locally Elected School Board Members

260 Member Districts/ESUs

ONE NEBRASKA

Snapshots



IN THIS EDITION OF BOARD NOTES

THIS MONTH IN ...

AT THE BOARD TABLE

ALL SYSTEMS WENT ... THANK YOU FOR JOINING US!
BRAD WILKINS: SCHOOL BOARD MEMBER OF THE YEAR
ALICAP RECOGNIZES ITS ANNUAL AWARD WINNERS

JOIN US THIS DECEMBER & JANUARY

NEBRASKA LITERACY PROJECT STATE PLAN

EHA SETS 2025-26 SCHOOL YEAR RATES

WHO AM I?

... AND MUCH MORE!

The NASB provides programs, services, and advocacy to strengthen public education for all Nebraskans. Learn more at www.NASBonline.org

THIS MONTH IN ...

Leadership

Innovation

Vision

Engagement



1,900,000 Nebraskans

329,000 Students

1,700 Locally Elected School Board Members

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

ADVOCACY & GOVERNMENT RELATIONS ... With the election over, NASB continues its advocacy for local control on all decisions made in the boardroom and classroom. Come January 8th we will have 17 new Senators, new Committee leadership in many key committees, and anticipate the following hot topics to come up at some point ... School Funding Changes (will more caps be added? Will a re-write of TEEOSA be attempted?); The micro-management of books, curriculum, cell phones, and student discipline; Sports & Spaces; School Safety; Option Enrollment, and more! As always, stay engaged and informed! Call Colby & Matt with questions any time!

ALICAP & INSURANCE ... Thank you to all those ALICAP members who attended the Annual ALICAP Membership Meeting on Wednesday November 20th in Omaha at the CHI Center. We had a great turnout, and it was so good to see so many members in one room! The 2023-2024 year was a great year for the pool, and we enjoyed celebrating with you all!! The ALICAP Team wishes you all a Happy Thanksgiving!

BOARD LEADERSHIP ... "At the Board Table" is on pages 4&5. This space reflects recommended regular board meeting agenda items to include in your upcoming agenda. - Marcia, Katie, Caden, Stacie, Ben, Stephanie & McKenna!

DATA ANALYTICS ... When last year's state standardized test results become available, it will be a great time to examine your students' scores in relationship to various nearby districts and districts of a similar size. Jim Luebbe can supply that NDE information to you in way that quickly makes sense of the numbers, along with other relevant information such as poverty and mobility indicators that may be influential in your own school's results.

EDUCATION LEADERSHIP SEARCH SERVICE ... Contact us with questions on search protocol, to schedule a proposal, or inquire about a vacancy. The deadlines are approaching for multiple positions. Visit the Search section of the website for more information or give Shari a call.

ENERGY PURCHASING ... With elections over and winter near, the natural gas markets are looking at fundamentals and seem to be moving sideways. Total gas in storage is above 5-year levels and creeping higher, with no strong indications of a colder than normal winter. Our gas purchasing programs, NJUMP and CJUMP, have locked in most of this winter's predicted needs at favorable prices, but our market consultants continue to watch the trends daily to ensure our districts can stretch their utility dollars as much as possible. If you are not a member, watch for sign up information early this spring to help your district take advantage of this valuable program.

THIS MONTH IN ...

A quick snapshot of the various programs, services, support and events NASB has planned for its members in the coming month!

FOUNDATION ... The Nebraska Public Leadership Foundation (NPLF) has created an annual scholarship program for high school seniors who are pursuing higher education to become a teacher in a Nebraska public school system. Please consider helping today's student leaders become tomorrow's education leaders by donating to the NPLF Student Scholarship Program at

www.nepublicleadership.org

GALLUP STRENGTHS ... Click the link to read and hear about how Tom Osborne leads with strengths. His top 5 are Belief, Achiever, Self-Assurance, Relator, and Responsibility.

<https://www.gallup.com/leading-with-strengths/511949/tom-osborne.aspx>

MEMBER ENGAGEMENT ... It was FANTASTIC to see so many of you at the State Education Conference! I hope you left feeling inspired and energized by the wealth of learning and networking opportunities. The exchange of ideas and experiences is always a powerful reminder of the impact we can make together in education. Be sure and register for the New Board Member Workshops where the learning is appropriate for brand new and veteran board members and their administrators. Recent district visits include Alliance, Arthur County, Bridgeport, Mitchell, Scottsbluff, and Sioux County.

POLICY ... Many school districts no longer have a daily or weekly newspaper being published within their boundaries. Beginning with January 2025 for those districts lacking a newspaper of general publication within their jurisdiction, there will be a process available for posting notice of your Board meeting notices to a statewide website maintained for that purpose. LB 287 section 73 deals with this change but further details should be coming from the state very soon.

TECHNOLOGY ... It was great seeing so many of you in Omaha last week! As you start to settle and certify your negotiated agreements, please remember to load them into the Contract Settlement Form or send them to Darion!

TRAINING, NETWORKING, ENGAGEMENT & EVENTS



Leadership

Innovation

Vision

Engagement

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1,900,000 Nebraskans 329,000 Students 1,700 Locally Elected School Board Members 260 Member Districts/ESUs ONE NEBRASKA

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

To register for an NASB event, click on the 'My Membership' link, then navigate to the 'Events' dropdown and select 'Register'. If you do not have an email and password to log in or have forgotten it, please contact NASB at 402-423-4951 for assistance.

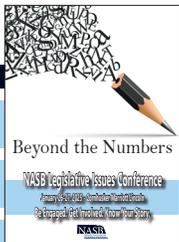


2024 NEW BOARD MEMBER WORKSHOPS



New Board Member Workshops

- December 2 - Norfolk
- December 3 - Kearney
- December 4 - Gering
- December 5 - North Platte
- December 10 - York
- December 11 - La Vista



2025



Legislative Issues Conference - January 26-27 - Lincoln

JANUARY

School Board Member Week - January 26 to February 1

President's Retreat - February 16-17 - Kearney

FEBRUARY

Federal Advocacy Fly In - March 16-19 - Washington D.C.

MARCH

NAEP State Convention - March 19-20 - Kearney

NASB Member Golf Outing - June 11 - Kearney

JUNE

School Leaders & Law Conference - June 11-12 - Kearney

ALICAP Summer Workshops - TBD

JULY

Leadership Workshops - July 28-30 - Gering, Kearney & Omaha

Area Membership Meetings - Fall 2025

AUGUST

Labor Relations - October 1-2 - Lincoln

OCTOBER

2025 State Education Conference - November 19-21 - Omaha

NOVEMBER

New Board Member Workshop - December 3, 2025 - Kearney

DECEMBER

www.NASBonline.org

AT THE BOARD TABLE

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1,900,000 Nebraskans

329,000 Students

1,700 Locally Elected School Board Members

260 Member Districts/ESUs

ONE NEBRASKA

BOARD AGENDA ITEMS FOR YOUR MONTHLY MEETINGS

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



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

DECEMBER BOARD AGENDA ITEMS

Please see the November 15th email from mherring@NASBonline.org and shiggins@NASBonline.org for the draft of the December Board Meeting Agenda. If you have questions or need us to resend the email, please feel free to contact Marcia at 402-450-5152 or Stacie at 402-209-1608.

NASB LEARNING OPPORTUNITIES FOR NEWLY ELECTED, APPOINTED, OR EXPERIENCED BOARD MEMBERS

NASB Learning Opportunities

The Association has a long history of providing learning opportunities and resources to support board members, boards, and superintendents. As you know, after each election cycle, NASB offers a full-day workshop for incoming board members as well as experienced members. Superintendents often attend alongside their board members when possible. This popular workshop provides an in-depth overview of the:

- Board's governance role and responsibilities
- Board meeting agenda, public comment, minutes
- Policy
- Superintendent leadership and evaluation
- Board meeting protocol and procedures
- NE Open Meetings Law
- Board committee work
- Board self-assessment, and so much more

This year the New Board Member Workshop will debut the NASB Board Member Academy – Module I.

WHAT IS THE NASB BOARD MEMBER ACADEMY?

This Academy offers a comprehensive board training program designed to enhance the effectiveness and cohesiveness of the board of education. The program features content aligned with the NASB Effective Board Governance Standards, including interactive workshops and leadership development. Key outcomes include strengthened collaboration, improved decision-making processes, and a unified vision for working collaboratively with the superintendent to advance education within your school district.

The Academy provides an expanded platform for NASB Board Leadership staff and experts to engage new board members, offering additional opportunities to discuss and explore key topics related to the role and responsibilities of both board members and superintendents to lead cohesively with confidence and purpose. This initiative begins with the redesign of the New Board Member Workshop. This year's Module I will deliver comprehensive training on essential governance topics, including the board's role and responsibilities, policy, Nebraska Open Meetings Law, community engagement, board-superintendent relations, long-term goals, etc. This improved structure is purposefully designed to deepen the board's understanding of duties, equip board leadership to collaborate with the superintendent to uphold the district's mission of delivering a high-quality education for all students.

CONTINUED ON PAGE 5

AT THE BOARD TABLE



Leadership

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CONTINUED FROM PAGE 4

NASB BOARD MEMBER ACADEMY MODULES & TIMELINE

| Module I OFFERED 2024 | Module I & II OFFERED 2025 | Module I, II, and III OFFERED 2026 | Module I, II, III, and IV Offered 2027 |
|---|--|---|---|
| Board Role and Responsibilities | Budget and Stakeholder Engagement | Student Academic Success | State and Local Advocacy |
| NASB Standards I – IX | Standard VI: District Resources | Standard IV: Student Accountability and Achievement | Standard V: Advocacy |
| Board Role and Responsibilities | Board Superintendent Relations | NDE - NEP Site | Legislative Calendar |
| NE Open Meetings Law | Budget Calendar | District Accreditation NDE Assurance Statement | NASB Advocacy Updates |
| Communications | Finance Committee | District Adopted Curriculum | District Legislative Initiatives |
| Board Meeting Protocols and Procedures | Standard I: Mission, Vision & Goals | District Instructional Framework | NASB Website Legislative Bill Updates/Hearings/etc. |
| Standard II: Policy Governance | Budget Aligned to District Strategic Plan/Goals | State Standards Alignment | Testifying before the Legislature |
| Board Committees | Monthly Board Meeting Budget Reports | Staff Professional Development Plan | State Senator Engagement |
| Standard VIII: Board Superintendent Relations | Standard III: Community and Stakeholder Engagement | Board Data Calendar | Community Leader |
| Superintendent Leadership and Evaluation | Community Leader | Board Agenda Reports and Goal Monitoring | |
| Annual Board Calendar | | Community Leader | |
| Board Meeting Agenda | | | |
| Community Leader | | | |

Contact Marcia or any of the Board Leadership team with questions regarding the Academy!

NASB BOARD MEMBER ACADEMY ALIGNED LEARNING WORKSHOPS

| Module I OFFERED 2024 | Module I & II 2025 NASB Learning Workshops | Module I, II, and III 2026 NASB Learning Workshops | Module I, II, III, and IV 2027 NASB Learning Workshops |
|---|---|--|--|
|  | *Open Meetings Law *Leadership Workshop-Board Self-Assessment and Superintendent Evaluation *Area Membership Mtgs *New Board Member Workshop | *Open Meetings Law *Budget Workshop *Leadership Workshop *Area Membership *New Board Member Workshop | *Legislative Issues Conference *Open Meetings Law *Budget Workshop *Leadership Workshop *Area Membership *New Board Member Workshop |

On-Boarding Newly Elected or Appointed Board Members

Suggested resources to share with newly appointed/elected board members for the Board, Board President, and Superintendent:

- District mission/vision/belief statements
- District short and long-range goals/strategic plan
- Code of Conduct for board members and conflict of interest criteria/form
- Board policy manual or access to online policies, administrative guidelines, and all handbooks (e.g., student, staff, activities, etc.)
- Board committee structure and appointments
- District complaint and grievance procedures
- Annual Board Calendar and district calendar of events
- Board processes, including board meeting procedures, agenda preparation, and policy development
- Communication issues, including use of email and communicating with the media
- Superintendent's contract including, a blank evaluation tool, the job description, salary, and benefit package details
- Board Meeting Agendas and Minutes from the past year
- Geographic boundaries of the district and ward boundaries if applicable
- NASB board member learning workshops [NASB New Board Member Workshop]
- Board member, superintendent, and administrative assistant contact information

ALL SYSTEMS WENT ... THANK YOU FOR JOINING US!

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

THANK YOU! Another incredible week in Omaha with 1,100 of our closest friends, learning, networking, engaging and working together! This event does not happen without YOU! Takeaways from this year's Conference include:

- Two engaging Pre-Conference sessions on Harnessing the Power of AI, and Board Conflict and the Hidden Costs of Dysfunction
- **58 breakout sessions on a wide variety of topics.**
- The Louisville 4th, 5th and 6th graders kicked things off with a ROAR Thursday morning.
- **Gian Paul Gonzalez taught us how to be ALL IN!**
- Tommy Spaulding showed us what it means to lead with the heart.
- **We learned what was on the horizon at the NDE with Commissioner Brian Maher.**
- Students from districts across the state participated in the Student Voices breakout and in Friday's Classroom Showcase.
- **The annual NASB Delegate Assembly set the legislative and leadership initiatives for the Association and its members for 2025**
- Brad Wilkins of Ainsworth Community Schools was honored as this year's Ann Mactier School Board Member of the Year.
- **Melissa Poloncic of DC West Community Schools recognized as this year's Superintendent of the Year.**



Thank you to everyone who took the time to attend, present, serve, exhibit, and network. We always look forward to seeing you throughout the year and each November. Mark your calendars now for the 2025 State Education Conference. November 19-21, 2025, back at the CHI Health Center Omaha!



BRAD WILKINS: SCHOOL BOARD MEMBER OF THE YEAR

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<https://members.nasbonline.org/board-leadership/ann-mactier-school-board-member-of-the-year-award>

Last Thursday we gathered to celebrate leadership, innovation, vision, and engagement. It was the honor of State Board of Education President, Elizabeth Tegtmeier, to elucidate the remarkable achievements of this year's 2024 Ann Mactier School Board Member of the Year, Brad Wilkins of Ainsworth Community Schools.

A graduate of Ainsworth Community Schools, his impact goes beyond the 12 years of service to his local board. He routinely sacrifices personal time with excellent commitment to serve not only the Ainsworth school district, but at the state and national levels as well.

He has served on the NASB Legislation Committee, was an NASB Region Director, and spent six years as an NASB Officer, including Association President in 2022.

Brad is a local business owner, landowner, involved in many aspects of the local community through his church and other groups, is an active mentor through the school's Teammates program, and can be counted on as a faithful volunteer and supporter of that program.

A true advocate for the policies, procedures, and strategic planning in Ainsworth Community Schools resulting in many positive impacts for our students and staff. Brad understands community engagement and walks the talk.

"Brad simply just gets it and understands leadership and why collaborative coherence among Board members and their stakeholders is necessary."

Congratulations Brad!



ALICAP RECOGNIZES ITS ANNUAL AWARD WINNERS

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<https://alicap.org/>

ALICAP

211 NEBRASKA SCHOOLS AND ESUs

.94 AVERAGE WORK COMP EXPERIENCE MODIFIER

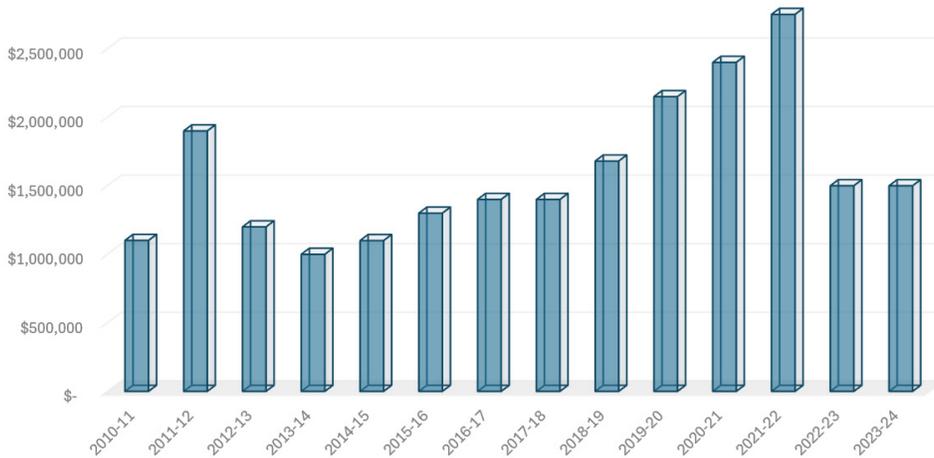
6 LOSS CONTROL CONSULTANTS

OVER 134,000 SAFETY TRAININGS COMPLETED

\$1.5 MILLION DOLLAR DIVIDEND RETURNED

31,000 EMPLOYEES COVERED

\$31 MILLION GIVEN BACK IN DIVIDENDS SINCE 1990



2023-2024 RECOGNITION PROGRAM AWARD WINNERS

LOSS RATIO AWARD WINNER
MILFORD PUBLIC SCHOOLS

EXPERIENCE MODIFIER AWARD WINNERS
BENNINGTON PUBLIC SCHOOLS
GERING PUBLIC SCHOOLS

SAFESCHOOLS AWARD WINNER
PLATTSMOUTH COMMUNITY SCHOOLS

ALICAP WOULD LIKE TO CONGRATULATE THESE MEMBERS ON EARNING THIS YEAR'S SAFETY AWARDS.

A STRONG SAFETY PROGRAM BEGINS WITH A SUPPORTIVE LEADERSHIP TEAM AND IS ACTED OUT BY EVERY STAFF MEMBER, EVERY DAY.

KEEP UP THE GOOD WORK!

MANY THANKS TO ALL ALICAP MEMBERS FOR THEIR TRUST, LOYALTY & DEDICATION



JOIN US THIS DECEMBER & JANUARY

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

NEW BOARD MEMBER WORKSHOPS

AGENDA

8:00 AM - Registration

8:30 AM - Welcome & Introductions

Board and Community Leadership

NASB Standards of Effective Board Governance

Board Member Role and Responsibilities

Superintendent Leadership

Lunch

Board Standards I through IX

NASB Event Calendar Save the Date

3:00 PM - Dismissal & Workshop Evaluation



This will be an interactive work session for newly elected board members covering board governance roles and responsibilities and more. The Workshops also provide a great review for those who have experienced serving on the board.

SUGGESTED AUDIENCE

Newly elected or recently appointed school or ESU board members, experienced board members, Superintendents, and ESU Administrators

DATES & LOCATIONS

Monday, December 2 - Norfolk Country Club

Tuesday, December 3 - Kearney Holiday Inn

Wednesday, December 4 - Gering Civic Center

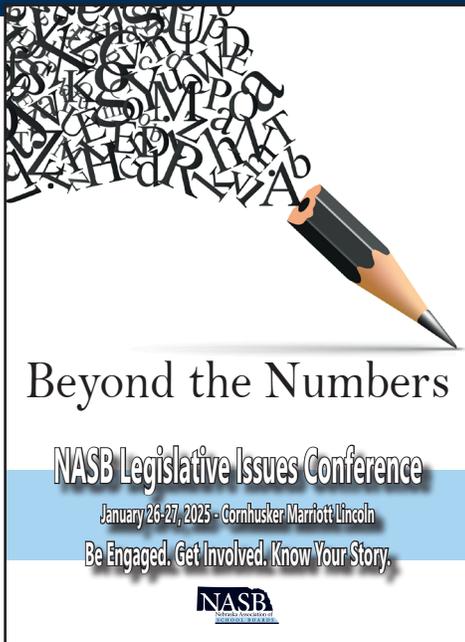
Thursday, December 5 - North Platte - Venue 304

Tuesday, December 10 - York - Holthus Center

Wednesday, December 11 - La Vista Conference Center

REGISTRATION

Onsite Registration welcome for the first four locations!
Online registration deadline for York & La Vista is December 5th.



Legislative Issues Conference

January 26-27, 2025

Cornhusker Marriott - Lincoln

SUNDAY, JANUARY 26 - 6:00 PM - Reception, Dinner, and Program

Beyond Tornado Drills: The New Challenges of School Safety

Jay Martin - NDE Safety & Security Director

MONDAY, JANUARY 27 - 8:00 AM to 1:30 PM

Welcome and Introductions, 2025 Bill Review & Looking Beyond the Numbers

Speaker Arch - Session Preview

Senator Murman - Education Committee Update

A Conversation with the New Revenue Chair

Senator Hughes - School Funding Legislation Update

School Spending/Caps: Bills & Strategies to Help Share Your Story

How Nebraska Compares. The Story Rarely Told

Final Talking Points Prior to Your Lunch with the Senators

Lunch with the Senators

(IN NO PARTICULAR ORDER, SPEAKER LIST SUBJECT TO CHANGE)

NEBRASKA LITERACY PROJECT STATE PLAN

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Prior to her election to the State Board of Education in November 2020, Patti Gubbels served on the Norfolk Board of Education, and was a member of the NASB Board of Directors, and the NASB Legislation Committee since 2016.



The State Board of Education approved the Nebraska Literacy Project State Plan at the October board meeting. The origination of the Nebraska Literacy Project State Plan occurred through efforts taken over the last twenty years by the Nebraska State Board of Education, and more recently, the Nebraska Legislature, to prioritize literacy. Prevalent actions included the approval of a State Board of Education literacy position statement, the enactment of the Nebraska Reading Improvement Act (2018), the Literacy Professional Learning System (2024), the endorsement of early literacy as a legislative priority by the Nebraska State Board of Education, and the NDE receipt of a Comprehensive Literacy Development Grant from the federal government.

The State Board of Education initially adopted an Early Literacy Position Statement in 2002 that was recently revised (2024) to focus on foundational literacy. The foundational literacy position statement encourages schools to establish policies that promote high-quality literacy instruction for all students that is grounded in evidence-based practices.

In 2018, the Nebraska Legislature passed the Nebraska Reading Improvement Act. The Reading Improvement Act requires that schools administer diagnostic reading assessments three times during the school year to measure progress toward reading proficiency for students in K-3rd grade. The NRIA also requires identification and parental notification of students with reading deficiencies, and the development of Individualized Reading Improvement Plans which include supplemental reading interventions for those students.

The Nebraska State Board of Education identified early literacy as a legislative priority in 2022. Prior to the last legislative session, Nebraska Department of Education staff and I met with Senator Linehan and Senator Walz to garner their support for additional funding so literacy improvement efforts could be implemented in a systemic way. The 2024 Nebraska Legislature passed Nebraska Revised Statute 79-2607 that requires the Nebraska Department of Education to establish a professional learning system related to evidence-based reading instruction. The State of Nebraska is providing funding over the next three years to support the hiring of regional reading instruction coaches and provide teacher in-service evidence-based reading instruction training.

The Nebraska Department of Education recently received a fifty-five-million-dollar Comprehensive Literacy State Development Grant from the US Department of Education that NDE will use to help accomplish the vision and goals of the Nebraska Literacy Project State Plan.

The Nebraska Literacy Project State Plan's vision is to foster a culture of proficient and lifelong readers in Nebraska and unlock student potential for learning, earning, and living through a focus on evidence-based reading instruction. As Commissioner Maher stated during the October board meeting, "We want to make sure kids in Nebraska are reading a little bit better tomorrow than they are today."

The goals of the NE Literacy Project are to increase third grade proficiency on the NSCAS English Language Arts Statewide Assessment to 75% by 2030 with the subgoals of increasing the percentage of Nebraska K-3 students who meet the Nebraska Reading Improvement Act approved assessment thresholds, and to ensure that 100% of Nebraska educator preparation programs are implementing evidence-based instruction for prospective teachers grounded in the science of reading.

For the Nebraska Literacy Project to be successful, the Nebraska Department of Education will need to implement an effective Professional Learning System that includes evidence-based reading curriculum and teacher preparation. Regional literacy coaches, coordinated through our Educational Service Units, must work diligently to train local school district coaches. NDE must collect and analyze data to evaluate the effectiveness of the project with adjustments being made to the project if necessary, and finally, family literacy and Pre-K programs must be engaged to ensure that young children are gaining the essential pre-reading skills and prior knowledge necessary to become effective early readers. Through these efforts I am confident that Nebraska students will be reading better tomorrow than they are today.

Editor's Note: The opinions expressed in the column are those of Patti Gubbels and do not necessarily represent the Nebraska State Board of Education.

EHA SETS 2025-26 SCHOOL YEAR RATES

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Educators Health Alliance Sets 2025-26 School Year Rates Overall premium increase of 5.49% continues single-digit streak

There will be an overall increase of 5.49% in premiums next year for the medical and dental insurance plans used by nearly every Nebraska school district, following action by the Educators Health Alliance (EHA) Board of Directors. The EHA is a consortium of three statewide public school groups that manages the plan. All medical insurance rates and dental insurance rates for active employees and retirees will increase 5.49% from the 2024-25 rate level.

"While our medical claims have increased in the most recent months, we are comfortable approving a rate increase below some of the industry surveys we have seen," said Trish Guinan, EHA Board Chair and NSEA Executive Director. "Given the rate of inflation over the last few years, we are pleased we've been able to maintain our streak of more than 20 years without a double-digit increase in rates, and to average an increase of 4.77% for the last decade."

Read the full release now at www.ehapan.org/sites/default/files/2025-26-insurance-rate-news-release.pdf



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D.A. Davidson & Co. has long been a leader in innovative debt financing for school districts. What we're most proud of are the relationships we've nourished and the strong community improvements that are made as a result.

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- QCPUF Bonds
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SEE HOW WELL YOU KNOW YOUR NASB STAFF ...

ANSWERS BELOW

TRIVIA
time

A: I HAVE 19 YEAR OLD CAT NAMED PTERODACTYL

B: I CAN'T BEND MY LEFT WRIST

C: I HAVE BEEN SKYDIVING... TWICE!

D: I WAS A GYMNAST FOR 10 YEARS

E: I HAVE THE SAME BIRTHDAY AS MY MOM

F: I PLAY IN AN ALUMNI POLKA BAND EVERY SUMMER WITH APPROXIMATELY 200 OF MY CLOSE FRIENDS

G: I'VE INTERCEPTED A PASS FROM AN NFL HALL OF FAMER, WHILE COVERING AN NFL HALL OF FAMER

H: I TOOK GYMNASTICS GROWING UP AND WAS A HIGH SCHOOL CHEERLEADER

I: I HAVE VISITED 22 COUNTRIES AND ALL CONTINENTS (EXCEPT ANTARCTICA)

J: I'VE CASUALLY PLAYED THREE STRING, TWO WOODWIND, AND THE PIANO AS MUSICAL INSTRUMENTS

K: I RODE THE SAME BUS ROUTE AS MY FUTURE HUSBAND BACK WHEN WE WERE IN ELEMENTARY SCHOOL

L: I LOVE A PEANUT BUTTER AND PICKLE SANDWICH

M: AT 10 I WAS CURED OF SEVERE, CHRONIC ASTHMA WITH A VARIATION OF MEDICINE USING COMPOUNDS OF ARSENIC, IODINE, DIGITALIS, PHENOBARBITAL, STEROIDS, AND A PINCH OF STRYCHNINE

N: I HAVE HAD MY SPLEEN REMOVED, BUT GREW A NEW BABY SPLEEN

O: I HAVE AN ORIGINAL COPY/PRESS OF THE BEATLES WHITE ALBUM

P: I HAVE VISITED 37 STATES AND 7 COUNTRIES

A: Caden. B: Sallie. C: Katie. D: Makenzie. E: Ben. F: Sharon. G: Matt. H: Megan. I: Colby. J: Nate. K: Rachel. L: Marcia. M: Jim. N: John. O: Lindsey. P: Stephanie

YOUR NASB BOARD OF DIRECTORS & STAFF

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YOUR NASB BOARD OF DIRECTORS

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



Region 1 - Neal Kanel
HTRS



Region 2 - Sarah Centineo
Bellevue



Region 3 - Kyle Fisher
Springfield Platteview



Region 4 - Elizabeth Kumru
Ralston



Region 5 - Shavonna Holman
Omaha



Region 6 - Ricky Smith
Omaha



Region 7 - Tracy Casady
Omaha



Region 8 - Don Mayhew
Lincoln



Region 9 - Piyush Srivastav
Lincoln



Region 10 - Ed Swotek
Malcolm



Region 11 - Jim Vlach
Lyons-Decatur Northeast



Region 12 - Lisa Wagner
Central City



Region 13 - Marilyn Bohn
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Region 14 - Steve Koch
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Millard



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Grand Island



At-Large - Steve Blocher
West Point



At-Large - Pam Holcomb
Broken Bow



At-Large - Erick Lee
Arapahoe-Holbrook



John Spatz
Executive Director

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



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Matt Belka
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Communications & Advocacy



Katie Corfield
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Director of Board Leadership



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Financial Specialist



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Sallie Horky
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Director of Education
Leadership Search Service



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Dir. of Government Relations



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Business Manager



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Administrative Specialist

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View the full, detailed listings with contact info at:

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YOUR 2024 PLATINUM AFFILIATES

| | | | | |
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YOUR 2024 GOLD AFFILIATES

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Watts and Hershberger, P.C.

ARCHITECTS

Alley Poyner Macchietto Architecture

BCDM Architects
PLATINUM LEVEL AFFILIATE

BVH Architecture
PLATINUM LEVEL AFFILIATE

Carlson West Povondra Architects
PLATINUM LEVEL AFFILIATE

Clark & Enersen
GOLD LEVEL AFFILIATE

CMBA Architects
PLATINUM LEVEL AFFILIATE

DLR Group
GOLD LEVEL AFFILIATE

AWARDS & PLAQUES

Awards Unlimited

BUILDING CONTROLS AND BUILDING SERVICES

Navitas
GOLD LEVEL AFFILIATE

CONSTRUCTION SERVICES

914 Coatings
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BD Construction
GOLD LEVEL AFFILIATE

Boyd Jones
PLATINUM LEVEL AFFILIATE

Cheever Construction
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Hausmann Construction
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MCL Construction
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Project Control

Sampson Construction
PLATINUM LEVEL AFFILIATE

ENERGY SERVICES

Facility Advocates
PLATINUM LEVEL AFFILIATE

EQUIPMENT AND FURNITURE

Outdoor Recreation Products
PLATINUM LEVEL AFFILIATE

FINANCIAL SERVICES

Ameritas Investment Company

D.A. Davidson & CO.
PLATINUM LEVEL AFFILIATE

Nebraska Liquid Asset Fund
PLATINUM LEVEL AFFILIATE

Northland, (First National Capital Markets)
PLATINUM LEVEL AFFILIATE

Piper Sandler
PLATINUM LEVEL AFFILIATE

FOOD SERVICE

Lunchtime Solutions
GOLD LEVEL AFFILIATE

Opa! Food Management

FUNDRAISING

Omaha Public Schools Foundation
GOLD LEVEL AFFILIATE

INSURANCE SERVICES

American Fidelity
PLATINUM LEVEL AFFILIATE

Blue Cross Blue Shield of Nebraska
GOLD LEVEL AFFILIATE

National Insurance Services

Public Risk Management/ALICAP
PLATINUM LEVEL AFFILIATE

LEGAL SERVICES

Mueller Robak, LLC

PLAYGROUND/SCOREBOARDS/SURFACING

Creative Sites, LLC
SILVER LEVEL AFFILIATE

PLAYGROUND/SCOREBOARDS (CONTINUED)

Crouch Recreation
PLATINUM LEVEL AFFILIATE

Cunningham Recreation/GameTime

Fisher Tracks, Inc.

SAFETY & SECURITY SERVICES

One Source The Background Check Company
GOLD LEVEL AFFILIATE

STUDENT SERVICES

Doane University
GOLD LEVEL AFFILIATE

TeamMates Mentoring Program
SILVER LEVEL AFFILIATE

TECHNOLOGY/SOFTWARE

Bishop Business
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Master's Transportation
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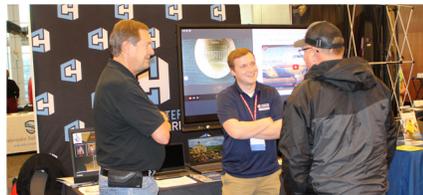
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NASB BOARD NOTES

A MONTHLY PUBLICATION FROM THE NEBRASKA ASSOCIATION OF SCHOOL BOARDS



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