

AGENDA

School District #145 - Waverly Public Schools

1. CALL TO ORDER

1.1. Roll Call

1.2. Open Meetings Act

1.3. Pledge of Allegiance

1.4. Publication of Meeting

2. APPROVAL OF AGENDA

2.1. Approve Agenda

Motion to approve agenda of the December 01, 2025 agenda as published. 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. Software Unlimited School Accounting System - Online option and modules

Approve one-time license and annual fees for implementing the School Accounting System - Online T3 by Software Unlimited, inc. Passed with a motion by Board Member #1 and a second by Board Member #2.

5.3. Frontline Central Contract

Approve the Frontline Central Contract and yearly subscription fee as presented. Passed with a motion by Board Member #1 and a second by Board Member #2.

5.4. Approve 2024-2025 District 145 - Audit

Approve 2025-2025 District 145 Audit Passed with a motion by Board Member #1 and a second by Board Member #2.

5.5. Policy updates

Approve changes to policies 4740 and 6420 Passed with a motion by Board Member #1 and a second by Board Member #2.

5.6. Out of State Trip

Approve out of state trip to Worlds of Fun for middle school band students Passed with a motion by Board Member #1 and a second by Board Member #2.

5.7. School Calendar 2026-2027

Approve the 2026-2027 school calendar Passed with a motion by Board Member #1 and a second by Board Member #2.

5.8. Approve one year contract

Approve Jillian Blake's one year contract to teach at Hamlow for the remainder of the 2025-2025 school year Passed with a motion by Board Member #1 and a second by Board Member #2.

6. Discussion Items

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 to 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

Motion to adjourn. Passed with a motion by Board Member #1 and a second by Board Member #2.

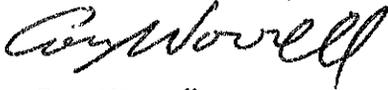
Meeting Notice

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 6:00 p.m. on Monday, December 1st, 2025 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 20th day of November, 2025.



Cory Worrell
Superintendent

Vision
Integrity
Knowledge
Excellence
Service

WHS Board Report December 2025

Vision

We continue to focus on preparing students for their future. 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. To that end, our new CTE teacher, Will Tietmeyer took a group of 45 students to Kawasaki earlier this fall. This is a small example of experiences that we want to give our students on a regular basis.

Our counselors have also continued the practice of organizing college visits for our juniors. This fall, our juniors visited nine colleges: Wayne State College, University of Nebraska Kearney, University of Nebraska Omaha, SCC-Lincoln, SCC-Milford, College of Hair Design, Midland University, Doane University, and Nebraska Wesleyan University. 127 (of 192) juniors took at least one visit - totaling 303 student tours across nine campuses. New this year is that we send classroom teachers on the visits and have them share their experiences with their freshmen and sophomore classes. Our counselors also provided an incredible opportunity for our students and families to fill out the state required FAFSA. All of these programs help students as they make decisions about their future.

In working with Dr. Plugge and our CCR team, we purchased a new software that allows students to identify potential careers, research them and match colleges/trade schools to help them prepare for those careers. SchoolLinks is a great program and so far this year, all of our students have taken the interest inventory surveys and staff have reviewed those results. As we move forward, parents will also engage with the program throughout their student's four year experience.

Integrity

Assistant Principal Mr. Smith has continued the student success programs to recognize students for doing great things. To this date, we have recognized 395 (56%) of students. At our various events our students have represented Viking Pride well. The best example is at the state championship football game this week as a high percentage of our students were decked out in black and did a great job showing school spirit.

Knowledge

We continue our professional development program encouraging 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. This year we are extending student engagement and student learning through common

assessments. Rob McEntarffer, Doane College professor, is providing a common language and processes for each department. The department chairs have worked directly with him to ensure that our PD time is spent wisely and has an impact on student learning.

We also have continued 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.

Excellence

The Nebraska Department of Education ratings have come out this year and WHS has moved down one level to a “Great” Rating. This is based on many factors including attendance, improvement in academics (ACT Scores) and graduation rates. This is still good news for our staff and district leadership as WHS had been in the Good category the past two years prior to being “Excellent” last year. We will continue to focus on curriculum, instruction, and assessment and improving opportunities for all students as they prepare for their futures.

We will again contract with On To College (John Baylor ACT Test Prep) for all of our juniors as we prepare for the spring test in April. All juniors will have FREE access to his online program and will receive instruction directly from him along with video presentations here at school.

Service

This year, several of our clubs are doing community service projects. It is great to see the students get excited about helping others. I believe this is critical for our students to have these experiences to help them focus on the world around them.

On November 11th, WHS had its first Veteran’s Day program. We honored 52 local veterans in our gym. Nebraska Air National Guard Major General Strong was the main speaker. He gave our students a great history lesson on WWI and honored our veterans and thanked them for their service.

I want to close with a special thank you to all of our teachers, coaches and sponsors! They are go the extra mile to help students succeed in their classes and many of them coach and sponsor our various activities. As the principal, I am proud of our staff. They are here early for weights, band, athletic practices and stay late for competitions and activities. A lot of family time is sacrificed to give our students great opportunities and experiences.

Last night, our students, staff and community came out in huge numbers to support our football team as they won their first football championship in 45 years! I personally watch as our coaches work with kids year round to help them be the best athletes they can be. At the same time, I have seen Coach Harms working with the kids on leadership skills on Monday mornings

with 140 8th and 9th grade boys and girls. This fall has been special as we have seen our softball and volleyball teams in the top 4 at state and our cross county teams with individual placers. Our band, once again, received straight 1-superiors at the state competition. None of this happens by accident! I am thankful to be part of a team that puts student success 1st!

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 Regular Meeting

Eagle Elementary School, 600 South 1st Street, Eagle,
Nebraska
14511 Heywood
Waverly, NE 68462-0426

Monday, October 6, 2025 6:00 PM Central

1. CALL TO ORDER

1.1. Roll Call

Larry Adams: Present

Scott Claycomb: Present

John Cooper: Present

Chad Kendall: Present

Cole Stark: Present

Jessica Zuniga: Present

Present: 6.

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. Pledge of Allegiance

1.4. 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 board meeting notice was also included in the September 25th, 2025 edition of The Voice.

2. APPROVAL OF AGENDA

2.1. Approve Agenda

Approval of the agenda for the meeting Passed with a motion by Scott Claycomb and a second by Larry Adams.

Larry Adams: Yea, Scott Claycomb: Yea, John Cooper: Yea, Chad Kendall: Yea, Cole Stark: Yea, Jessica Zuniga: Yea Yea: 6, Nay: 0

3. REPORTS

3.1. Building / District Administrators

3.2. Superintendent

3.3. Board Reports

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 Cole Stark and a second by Scott Claycomb. Chad Kendall: Abstain (With Conflict), Larry Adams: Yea, Scott Claycomb: Yea, John Cooper: Yea, Cole Stark: Yea, Jessica Zuniga: Yea Yea: 5, Nay: 0, Abstain (With Conflict): 1

5.1.1. Meeting Minutes

5.1.2. Staff Resignations / Terminations

Name, Position, School

Barb Meyers, Central Office Assistant

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.

Hannah Stromberg, Paraprofessional, Waverly Intermediate School, Effective date 9/5/2025, Replacement for Robin Sinner

Grace Draper, Paraprofessional, Hamlow Preschool, Effective date 9/15/2025, New Position-Student worker

Blakely Meyers, Paraprofessional, Waverly Intermediate School, Effective date 9/15/2025, New position-Student worker

Ve'Anna Dotson, Paraprofessional, Waverly Middle School, Effective date 9/15/2025, New position-Student worker

Taylah Strayer-Roper, Paraprofessional, Waverly High School, Effective date 9/15/2025, New position-Student worker

Mark Fritchie, Sub Custodian, All buildings, Effective date 9/19/2025, New Position

Tabitha Huenink, Food Service, Waverly High School, Replacement for Anne Riley, Recommended start date 10/6/2025

Aila Corning, Paraprofessional, Waverly High School, Replacement for Rhonda Mall, Recommended start date 11/3/2025

Kerry Sanchez, Transportation Department, New position, Recommended start date 10/3/2025

Robert McCormick, Substitute Custodian, New position, Recommended start date 9/29/2025

Taraya Wells, Substitute Custodian, New position, Recommended start date 9/29/2025

5.1.4. Extra-Duty Assignments

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

Travis Moore, Assistant Unified Bowling Coach, Waverly High School, Replacing Kate Jones, Level 1, 1 year

Tara Bohaboj, National Honor Society, Waverly High School, Replacing Katrina Darling, Level 4, 7 Years

Fletcher Zornes, Head Baseball Coach, Waverly High School, Replacing Jerry Dittenber, Level 4, 7+ Years

Jordan Haas, Assistant Baseball Coach, Waverly High School, Open Position, Level 3, Year 6

Alex Angele, Assistant Baseball Coach, Waverly High School, Replacing Paul Riley, Level 2, Year 3

Austin Elm, Assistant Baseball Coach, Waverly High School, Open Position, Level 4, Year 7 plus

5.1.5. Fund Balances

5.1.6. Fund Claims

5.1.7. Acceptance of Donations

Accept a donation from Waverly Area Kiwanis - \$650 to use for school lunch assistance.

5.2. Approve Purchase of 2024 - F250 Maintenance Pickup (M2) for \$47,500 from Woodhouse.

Approve purchase of a 2024 F-250 for \$49,500 and trade of 2002 Ford Econoline Van (Trade In \$2,000). Final price \$47,500. Passed with a motion by Chad Kendall and a second by Larry Adams. Larry Adams: Yea, Scott Claycomb: Yea, John Cooper: Yea, Chad Kendall: Yea, Cole Stark: Yea, Jessica Zuniga: Yea Yea: 6, Nay: 0

5.3. Agreement with Kordica Communication

Approve agreement with Kordica. Communication Passed with a motion by Scott Claycomb and a second by Chad Kendall. Larry Adams: Yea, Scott Claycomb: Yea, John Cooper: Yea, Chad Kendall: Yea, Cole Stark: Yea, Jessica Zuniga: Yea Yea: 6, Nay: 0

5.4. Changes in Salary Schedule Placement for Certificated Staff

Approve changes in salary schedule placement, due to horizontal movement, for certificated staff Passed with a motion by Larry Adams and a second by Cole Stark. Larry Adams: Yea, Scott Claycomb: Yea, John Cooper: Yea, Chad Kendall: Yea, Cole Stark: Yea, Jessica Zuniga: Yea Yea: 6, Nay: 0

5.5. Option Enrollment Capacity for the 2026-2027 school year

Approve option enrollment capacity and resolution for the 2026-2027 school year Passed with a motion by Scott Claycomb and a second by Chad Kendall. Larry Adams: Yea, Scott Claycomb: Yea, John Cooper: Yea, Chad Kendall: Yea, Cole Stark: Yea, Jessica Zuniga: Yea Yea: 6, Nay: 0

5.6. Agreement with Scoreboard Media

Motion to approve the agreement with scoreboard media Passed with a motion by Larry Adams and a second by Cole Stark. Larry Adams: Yea, Scott Claycomb: Yea, John Cooper: Yea, Chad Kendall: Yea, Cole Stark: Yea, Jessica Zuniga: Yea Yea: 6, Nay: 0

6. Upcoming Board Activities

6.1. Committee Meetings

6.2. Board Meetings

6.3. Board Training/Development

7. Adjournment

Motion to adjourn @ 7:02PM. Passed with a motion by Scott Claycomb and a second by Chad Kendall. Larry Adams: Yea, Scott Claycomb: Yea, John Cooper: Yea, Chad Kendall: Yea, Cole Stark: Yea, Jessica Zuniga: Yea Yea: 6, Nay: 0

**Fund Balances as of:
November 26, 2025**

Fund	October 29, 2025	Receipts	Expenditures	Transfers	November 26, 2025
Money Market	12,004,651.74	33,297.49		(1,165,750.84)	10,872,198.39
General	4,935,022.37	806,945.41	2,366,712.09	-	3,375,255.69
Building	564,598.30	9,382.07	145,296.40		428,683.97
Bond 15 Construction	0.33	-	-	-	0.33
Bond 2016- 2021B (Debt)	169,362.23	4,602.52	353,607.50	184,245.27	4,602.52
Bond 2015- 2015/2020 (Debt)	202,500.37	5,522.88	521,945.00	319,444.63	5,522.88
Bond 11 A/B K-8- 2021A Debt	321,077.23	6,556.91	883,950.00	562,872.77	6,556.91
Bond 11 C 9-12- 2016B Debt	112,691.83	2,129.25	211,880.00	99,188.17	2,129.25
Hot Lunch	290,689.61				290,689.61
2003 QCPUF (Env Hazards)	2.33	-	-	-	2.33
2010 QCPUF	9.76	-	-	-	9.76
2012 QCPUF	1,164.72	-	-	-	1,164.72
2013 QCPUF	1,973.51	-	-	-	1,973.51
2024 QCPUF	2,064,678.61	45,347.10	636,645.00	-	1,473,380.71
Depreciation	2,352.07	0.36			2,352.43
Total	20,670,775.01	913,783.99	5,120,035.99	0.00	16,464,523.01

2199594.15

Invoice Listing - Detail

Posted - All; Batch Description QCPUF - 12/02/25; Processing Month 12/2025

Vendor ID: COMMONW	COMMONWEALTH ELECTRIC CO	PO Number:	Invoice Number: 81466	Amount: 17,982.98
Description: Add 3 Avigilon Cameras - WIS Playground		Invoice Date: 12/02/2025	Due Date: 12/05/2025	Status: PP 1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 9	Check Number: 1513	Check Date: 12/01/2025 CC:
<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>
09 4500 734 0 000	Add 3 Avigilon Cameras - WIS Playground		17,982.98	0.00 N
Report 1099 Total:			0.00	Report Total: 17,982.98

Invoice Listing - Detail

Vendor ID: PARKINGARE	Parking Area Maintenance Inc	PO Number:	Invoice Number: 29483	Amount:	3,314.00
Description: Cracksealing - Middles School		Invoice Date: 11/23/2025	Due Date: 11/23/2025	Status: P	1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 8	Check Number: 2987	Check Date: 12/02/2025	CC:
<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>
08 2620 340 0 000	Cracksealing - Middles School		3,314.00		N
Vendor ID: PARKINGARE	Parking Area Maintenance Inc	PO Number:	Invoice Number: 29498	Amount:	3,131.00
Description: Cracksealing - High School		Invoice Date: 11/23/2025	Due Date: 11/23/2025	Status: P	1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 8	Check Number: 2987	Check Date: 12/02/2025	CC:
<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>
08 2620 340 0 000	Cracksealing - High School		3,131.00	0.00	N
Vendor ID: RUTT	RUTT'S MECHANICAL SERVICES INC	PO Number:	Invoice Number: 9343	Amount:	502.15
Description: Glycol		Invoice Date: 12/23/2025	Due Date: 12/23/2025	Status: P	1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 8	Check Number: 2988	Check Date: 12/02/2025	CC:
<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>
08 4700 720 0 000	Glycol		502.15		N
Vendor ID: RUTT	RUTT'S MECHANICAL SERVICES INC	PO Number:	Invoice Number: 9534	Amount:	3,618.00
Description: HS Replace Exhaust Fan Motor and Pulley		Invoice Date: 12/24/2025	Due Date: 12/18/2025	Status: P	1099 Amount: 0.00
Sequence: 1	Check Type: Check	Checking Account ID: 8	Check Number: 2988	Check Date: 12/02/2025	CC:
<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>
08 4700 720 0 000	HS Replace Exhaust Fan Motor and Pulley		3,618.00		N
Vendor ID: TYSOUT	TY'S OUTDOOR POWER & SERVICE	PO Number:	Invoice Number: 371316	Amount:	10,225.61
Description: Snow Plow and Installation		Invoice Date: 12/03/2025	Due Date: 12/03/2025	Status: P	1099 Amount: 10,225.61
Sequence: 1	Check Type: Check	Checking Account ID: 8	Check Number: 2989	Check Date: 12/02/2025	CC:
<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>
08 2660 739 0 000	Snow Plow and Installation		10,225.61	10,225.61	N
Vendor ID: TYSOUT	TY'S OUTDOOR POWER & SERVICE	PO Number:	Invoice Number: 372079	Amount:	166.49
Description: Grounds John Deere Gator Parts/Repair		Invoice Date: 12/10/2025	Due Date: 12/10/2025	Status: P	1099 Amount: 166.49
Sequence: 1	Check Type: Check	Checking Account ID: 8	Check Number: 2989	Check Date: 12/02/2025	CC:
<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>
08 2660 739 0 000	Grounds John Deere Gator Parts/Repair		166.49	166.49	N

Report 1099 Total: 10,392.10

Report Total: 20,957.25

Check #	Vendor Name	Amount			Amount
Account Number	Invoice	Description			Amount
<u>Checking</u>	1				
Checking	1	Fund: 01	GENERAL FUND		
73877	AIRGAS				331.74
01 1100 442 2 001 1170	5520007365	RENTAL OF EQUIPMENT AND VEHICLES			331.74
				Vendor Total:	331.74
73878	ALL AMERICAN FLAG COMPANY				230.20
01 1100 610 2 001 1111	8160	GENERAL SUPPLIES			190.00
01 1100 610 2 001 1111	8160	Shipping and tax			40.20
				Vendor Total:	230.20
73971	ALLO COMMUNICATIONS				98.70
01 2230 340 0 000	2307659 DE- 0002	INTERNET SERVICE DEC 25			98.70
				Vendor Total:	98.70
73959	AMAZON CAPITAL SERVICES				159.95
01 2620 610 0 000	13JH-7HC4- 6FV1	All Weather Floor Mate Set for Ford f250			159.95
73959	AMAZON CAPITAL SERVICES				211.25
01 2620 610 0 000	14F7-9FP9- M93C	JIKIOU Mouse Pad (2 Pack)			9.98
01 2620 610 0 000	14F7-9FP9- M93C	Shipping and Handling			6.99
01 2620 610 0 000	14F7-9FP9- M93C	Sharpie Clear View Highlighter Sticks			35.94
01 2620 610 0 000	14F7-9FP9- M93C	Paper Mate Liquid Paper Correction Tape			21.56
01 2620 610 0 000	14F7-9FP9- M93C	JLab Epic Wireless Mouse/via bluetooth			32.96
01 2620 610 0 000	14F7-9FP9- M93C	Bluetooth Number Pad for Laptop			33.99
01 2620 610 0 000	14F7-9FP9- M93C	Amazon Basics Square Mouse Pad			4.88
01 2620 610 0 000	14F7-9FP9- M93C	JLab Epic Wireless Keyboard, Black			54.93
01 2620 610 0 000	14F7-9FP9- M93C	Paper Clips/Jumbo/Smooth/10 boxes			10.02
73959	AMAZON CAPITAL SERVICES				512.15
01 2230 734 0 000	14PS-CQP1- DWQ6	Keyboard and Mouse (22)			486.55
01 2230 734 0 000	14PS-CQP1- DWQ6	99% pure alchol			25.60
73959	AMAZON CAPITAL SERVICES				55.41
01 2212 734 0 000	17HG-46JJ- GG3R	TECHNOLOGY RELATED HARDWARE			48.42
01 2212 734 0 000	17HG-46JJ- GG3R	Shipping and Handling			6.99
73959	AMAZON CAPITAL SERVICES				195.32
01 2620 431 0 000	17QY-CCWV- CWVY	Purge Valve			73.41
01 2620 431 0 000	17QY-CCWV- CWVY	Reciprocating Saw			89.72
01 2620 431 0 000	17QY-CCWV- CWVY	Water Vending Mackine Lock and key			32.19
73959	AMAZON CAPITAL SERVICES				64.92
01 2141 610 0 000	196P-YD96- P93H	4 Tier Desk Organizer/Desk Organizer (2)			64.92

Check #	Vendor Name	Amount	
Account Number	Invoice	Description	Amount
73959	AMAZON CAPITAL SERVICES	65.52	
01 1200 610 1 006 1222	19QF-WKDX- GDL3	Premium Classroom Headphones with Microp	37.97
01 1200 610 1 006 1222	19QF-WKDX- GDL3	240 Pcs Plastic Binder Rings, 10 Colors	9.99
01 1200 610 1 006 1222	19QF-WKDX- GDL3	Expo Low Odor Dry Erase Markers, Assorte	14.07
01 1200 610 1 006 1222	19QF-WKDX- GDL3	Safety 1st Electrical Outlet Baby Proof	3.49
73959	AMAZON CAPITAL SERVICES	39.98	
01 1100 610 2 002 1107	1CMJ-HFL1- 4YQ9	12 oz 100 Pack Disposable Coffee Cups wi	39.98
73959	AMAZON CAPITAL SERVICES	183.37	
01 3535 890 0 000	1CP7-Q3PD- JAK1	JANCHUN Crystal Clear Epoxy Resin Kit 16	13.99
01 3535 890 0 000	1CP7-Q3PD- JAK1	KEYESTUDIO Micro:bit V2 Go Bundle Kit (5	108.00
01 3535 890 0 000	1CP7-Q3PD- JAK1	Krylon Fusion All-In-One Adhesive Spray	6.88
01 3535 890 0 000	1CP7-Q3PD- JAK1	Loctite Tite Foam Big Gaps Spray Foam Se	6.98
01 3535 890 0 000	1CP7-Q3PD- JAK1	Led Fairy Lights Battery Operated, 1 Pac	6.99
01 3535 890 0 000	1CP7-Q3PD- JAK1	Polycarbonate Clear Plastic Sheet 12" X	19.64
01 3535 890 0 000	1CP7-Q3PD- JAK1	FLORABELS 8 PCS Wet Floral Foam Blocks f	20.89
73959	AMAZON CAPITAL SERVICES	47.56	
01 2620 610 0 000	1DWD-R99M- 1G3H	120V Power Relay/J. Scurto	47.56
73959	AMAZON CAPITAL SERVICES	55.86	
01 2220 610 2 002	1DWJ-TMRQ- DJVC	NADAMOO Wireless Barcode Scanner with Cr	55.86
73959	AMAZON CAPITAL SERVICES	62.79	
01 2130 610 1 003	1FFF-HKDX- GNQ1	Upgraded All-in-One Magnetic Eyeglass Re	6.99
01 2130 610 1 003	1FFF-HKDX- GNQ1	Amazon Ziplocks, pk of 200	12.44
01 2130 610 1 003	1FFF-HKDX- GNQ1	American White Cross Bandages 1500	34.12
01 2130 610 1 003	1FFF-HKDX- GNQ1	Anbesol Gel Max Strength gel	6.74
01 2130 610 1 003	1FFF-HKDX- GNQ1	Oral-B, Glide Complete Floss Picks, 75 c	2.50
73959	AMAZON CAPITAL SERVICES	318.37	
01 1100 610 2 001 1111	1H6V-TR4C- 44FT	6 Pack Dry Erase Eraser Magnetic Whitebo	15.98
01 1100 610 2 001 1111	1H6V-TR4C- 44FT	EXPO Dry Erase Markers, Low Odor Ink, Bl	24.46
01 1100 610 2 001 1111	1H6V-TR4C- 44FT	EXPO Dry Erase Markers, Low Odor Ink, As	30.41
01 1100 610 2 001 1111	1H6V-TR4C- 44FT	White Cloud Ultra Soft 3- Ply Facial Tiss	116.97
01 1100 610 2 001 1111	1H6V-TR4C- 44FT	Officemate Push Pins in Reusable Box, Cl	2.57
01 1100 610 2 001 1111	1H6V-TR4C- 44FT	Scotch Magic Greener Tape, 10 Rolls, Num	16.88
01 1100 610 2 001 1111	1H6V-TR4C- 44FT	Elmer's All Purpose School Glue Sticks,	8.92

Check #	Vendor Name	Amount	
Account Number	Invoice	Description	Amount
01 1100 610 2 001 1111	1H6V-TR4C- 44FT	Scotch Heavy Duty Shipping Packing Tape,	13.88
01 1100 610 2 001 1111	1H6V-TR4C- 44FT	Pilot G2 Premium Gel Pen Convenience Pac	38.33
01 1100 610 2 001 1111	1H6V-TR4C- 44FT	Pilot G2 Premium Gel Pens, Black Pens, B	49.97
	73959 AMAZON CAPITAL SERVICES		7.49
01 1200 610 2 002 1222	1HGQ-G9P9- FRPT	LocknLock Aqua Fridge Door water jug	7.49
	73959 AMAZON CAPITAL SERVICES		12.00
01 1100 610 2 002 1174	1HJD-L167- CDCL	Premier Prints Polka Dot Black/White, Fa	12.00
	73959 AMAZON CAPITAL SERVICES		802.32
01 2710 610 0 000	1HQD-1DF3- CPC7	Hudraulic Transmission Jack	755.42
01 2710 610 0 000	1HQD-1DF3- CPC7	Performance Ludwig Clamp (4 pack) qty 5	46.90
	73959 AMAZON CAPITAL SERVICES		195.00
01 2620 431 2 002	1HQD-1DF3- WX33	Pump for American Lincoln 35 psi	195.00
	73959 AMAZON CAPITAL SERVICES		150.00
01 2710 610 0 000	1JCJ-QXTV- CCJ4	3/4" NPT Automatic shut-off	150.00
	73959 AMAZON CAPITAL SERVICES		215.56
01 2710 610 0 000	1KYD-PQCX- 4XMJ	Uxcell Thread Milling Threading Tap 3/8"	9.38
01 2710 610 0 000	1KYD-PQCX- 4XMJ	Rod End Kits (5)	94.95
01 2710 610 0 000	1KYD-PQCX- 4XMJ	Iron Forge Cable, 10 Foot ext. cord(4)	86.64
01 2710 610 0 000	1KYD-PQCX- 4XMJ	Window Markers, Jumbo Chalk Markers	24.59
	73959 AMAZON CAPITAL SERVICES		176.85
01 1200 610 2 002 1222	1LCV-MP7L- 6VXH	ASAKUKI Essential Oil Diffuser 500ml, Ul	21.99
01 1200 610 2 002 1222	1LCV-MP7L- 6VXH	MedPride Powder-Free Nitrile Exam Gloves	79.99
01 1200 610 2 002 1222	1LCV-MP7L- 6VXH	Trident Sugar-Free Chewing Gum Variety P	23.08
01 1200 610 2 002 1222	1LCV-MP7L- 6VXH	Cookie Scoop Set	9.99
01 1200 610 2 002 1222	1LCV-MP7L- 6VXH	Delog Shower Chair for Inside Shower	27.49
01 1200 610 2 002 1222	1LCV-MP7L- 6VXH	Amazon Basics Disinfecting Wipes, Lemon	14.31
	73959 AMAZON CAPITAL SERVICES		49.98
01 1200 610 1 003 1221	1LRT-3XGX- KV97	Color Voice Recording Button, Dog Button	49.98
	73959 AMAZON CAPITAL SERVICES		128.45
01 1100 610 1 006 1111	1ML6-MGT6- WYVG	PACON - 63000 Rainbow Lightweight Kraft	66.43
01 1100 610 1 006 1111	1ML6-MGT6- WYVG	Rainbow Colored Kraft Paper - 3" x 1000	62.02
	73959 AMAZON CAPITAL SERVICES		33.46
01 2620 610 0 000	1Q7T-RK9L- 6MCV	Pre-slit tubular fiberglass Cover(2)	33.46
	73959 AMAZON CAPITAL SERVICES		28.99

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
01 1100 610 2 001 1111	1QQ3-KVVN- 7V4H	Sharpie Permanent Marker Fine Point		28.99
	73959 AMAZON CAPITAL SERVICES		178.32	
01 1100 610 2 002 1174	1RWG-43CN- WJP6	Ice Fabrics Cotton Polyester Broadcloth		39.79
01 1100 610 2 002 1174	1RWG-43CN- WJP6	Coats & Clark Dual Duty All Purpose Thre		27.60
01 1100 610 2 002 1174	1RWG-43CN- WJP6	Coats & Clark Dual Duty All Purpose Thre		28.38
01 1100 610 2 002 1174	1RWG-43CN- WJP6	CHROLINE 25 Pcs Assorted Color Felt Fabr		20.97
01 1100 610 2 002 1174	1RWG-43CN- WJP6	Tatuo 80 Pieces 6" x 6" Christmas Buffal		18.99
01 1100 610 2 002 1174	1RWG-43CN- WJP6	Whaline 60Pcs Flower Cotton Fabric Bundl		24.89
01 1100 610 2 002 1174	1RWG-43CN- WJP6	Ice Fabrics Cotton Polyester Broadcloth		17.70
	73959 AMAZON CAPITAL SERVICES		35.49	
01 1100 610 1 004 1111	1vgg-tkxl- 3919	280PCS Sidewalk Chalk		35.49
	73959 AMAZON CAPITAL SERVICES		113.96	
01 2710 610 0 000	1W3F-DR7M- CWQN	Desk Tape Dispenser		19.99
01 2710 610 0 000	1W3F-DR7M- CWQN	Ultrasonic Repeller & Insect Door		29.99
01 2710 610 0 000	1W3F-DR7M- CWQN	16 sqft sound deadener for car(2)		63.98
	73959 AMAZON CAPITAL SERVICES		31.68	
01 2212 734 0 000	1WW7-GLCP- 6NQG	Shipping and Handling		6.99
01 2212 734 0 000	1WW7-GLCP- 6NQG	Single Monitor Mount, Monitor Arm		24.69
	73959 AMAZON CAPITAL SERVICES		74.72	
01 2141 610 0 000	1WXJ-MF9K- C9JQ	Social Skills and Therapy Games		35.00
01 2141 610 0 000	1WXJ-MF9K- C9JQ	Workbook for kids, exercises and actv.		8.24
01 2141 610 0 000	1WXJ-MF9K- C9JQ	Shipping and Handling		6.99
01 2141 610 0 000	1WXJ-MF9K- C9JQ	Tool box, wrkshts & exercises for trauma		24.49
	73959 AMAZON CAPITAL SERVICES		77.23	
01 1100 610 1 003 1101	1WXJ-MF9K- JQXV	V-Opitos Jumbo #2 HB Pencils, 14 pk		9.97
01 1100 610 1 003 1101	1WXJ-MF9K- JQXV	Pendaflex Hanging File Folders, 25 ct		10.06
01 1200 610 1 003 1221	1WXJ-MF9K- JQXV	Amazon Basics, AAA 100 ct		22.78
01 1100 610 1 003 1111	1WXJ-MF9K- JQXV	Amazon Basics, AAA 36 ct		10.49
01 2410 610 1 003	1WXJ-MF9K- JQXV	Pringles 27 ct		10.58
01 2410 610 1 003	1WXJ-MF9K- JQXV	Oreo 20 pk		9.86
01 1200 610 1 003 1221	1WXJ-MF9K- JQXV	Safety 1st Electrical Outlet covers		3.49
	73959 AMAZON CAPITAL SERVICES		42.71	
01 1100 610 2 002 1108	1WYK- PJVWP61TG	Oxford Blank Write On Binder Dividers, 1		21.72

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
01 1100 610 2 002 1108	1WYK- PJVWP61TG	Binder Dividers with Tabs - (Set of 20)		20.99
	73959 AMAZON CAPITAL SERVICES		113.97	
01 1100 610 1 003 1111	1XHT-G76W- C3TC	LaCrosse Atomic Clock 14 in		113.97
	73959 AMAZON CAPITAL SERVICES		28.98	
01 1100 610 2 001 1168	20251119	Shipping		6.99
01 1100 610 2 001 1168	20251119	XLR Cable 40 Feet, 22AWG, Zinc Alloy She		21.99
	73959 AMAZON CAPITAL SERVICES		375.87	
01 1100 610 2 001 1168	20251119- 0001	EAGLES LED Badminton Shuttlecocks - 5 or		9.99
01 1100 610 2 001 1168	20251119- 0001	Olgeo Electric Ball Pump, 16PSI Portable		34.24
01 1100 610 2 001 1168	20251119- 0001	MAPOL 100 Counts 3-Star Orange Practice		23.71
01 1100 610 2 001 1168	20251119- 0001	Champion Sports 3 Star Indoor Official S		69.94
01 1100 610 2 001 1168	20251119- 0001	Franklin Sports Grip-Rite 100 Rubber Jun		33.16
01 1100 610 2 001 1168	20251119- 0001	Champion Sports Rhino Skin Dodgeball Set		197.84
01 1100 610 2 001 1168	20251119- 0001	Shipping and Handling		6.99
	73959 AMAZON CAPITAL SERVICES		233.08	
01 1100 610 2 001 1111	HS01715	Blulu 6 Pieces Labor Day Decorations Woo		12.99
01 1100 610 2 001 1111	HS01715	UOUYOO Patriotic Star Streamers Banner G		11.97
01 1100 610 2 001 1111	HS01715	Grand Old Patriotic American Flag 4th of		57.98
01 1100 610 2 001 1111	HS01715	URATOT 60 Pieces 4th of July 9 Ounce Dis		31.98
01 1100 610 2 001 1111	HS01715	TANG SONG 100PCS American Flag Waving La		52.23
01 1100 610 2 001 1111	HS01715	Whaline 180Pcs Patriotic Name Tag Sticke		19.98
01 1100 610 2 001 1111	HS01715	Patriotic Party Supplies 4th of JULY pap		35.96
01 1100 610 2 001 1111	HS01715	COCHIE 6 Inch Labor Day Decorations Wood		9.99
			Vendor Total:	5,078.56
	73879 AMERICAN SOLUTIONS FOR BUSINESS		133.82	
01 2570 610 0 000	08433148	Banner		86.56
01 2570 610 0 000	08433148	Artwork for Banner		30.00
01 2570 610 0 000	08433148	Freight		17.26
			Vendor Total:	133.82
	73960 AMI HEFFELFINGER-MARK		4,703.44	
01 1200 320 0 000 1215	11/25/25Psync hoTherap	Psycho Therapy		4,672.00
01 1200 334 2 000 1215	11/25/25Psync hoTherap	Psycho Therapy		31.44
			Vendor Total:	4,703.44
	73961 BLUM, KYLA		17,940.00	
01 2151 320 1 006	11.23.25 KB	SLP - October / November 2025 + Makeup		17,940.00
			Vendor Total:	17,940.00
	73880 BRIAN'S HOLMES SEWER & DRAIN INC		400.00	

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
01 2620 431 1 003	26691	NON-TECH RELATED REPAIRS & MAINTENANCE		400.00
73880	BRIAN'S HOLMES SEWER & DRAIN INC		537.00	
01 2620 431 2 001	26707	Repair 3/4" pressure line(HS)		537.00
73881	CASEY BROWN		49.99	
01 1100 610 2 001	Reimb1120202	GENERAL SUPPLIES		49.99
1153	5			
73882	CASH-WA DISTRIBUTING		228.05	
01 1100 610 2 002	14885576	Spices		216.30
1174				
01 1100 610 2 002	14885576	delivery fee		11.75
1174				
73883	CLINT COLTON MOWING		1,305.00	
01 2630 431 1 004	S1025	Mowing Services (Hamlow)		135.00
01 2630 431 2 001	S1025	Mowing Services (HS)		920.00
01 2630 431 2 002	S1025	Mowing Services-Hill (MS)		250.00
73884	CORNHUSKER INTNL TRUCKS INC		144.26	
01 2710 610 0 000	3414307	Engine Head Bus #9		144.26
73884	CORNHUSKER INTNL TRUCKS INC		2,885.99	
01 2710 610 0 000	3414330	Rear Differential		2,135.99
01 2710 610 0 000	3414330	Core Deposit		750.00
73884	CORNHUSKER INTNL TRUCKS INC		391.70	
01 2710 610 0 000	3414429	Bearing, Seal, oil, Gasket Bus #9		391.70
73884	CORNHUSKER INTNL TRUCKS INC		1,356.18	
01 2710 610 0 000	3414496	Window Ass Nonstick		1,272.06
01 2710 610 0 000	3414496	Slide		84.12
73884	CORNHUSKER INTNL TRUCKS INC		10.32	
01 2710 610 0 000	3414557	Stud Wheel/Bus #8		10.32
73884	CORNHUSKER INTNL TRUCKS INC		41.50	
01 2710 610 0 000	3414571	GENERAL SUPPLIES		41.50
73884	CORNHUSKER INTNL TRUCKS INC		320.85	
01 2710 610 0 000	3414649	GENERAL SUPPLIES		320.85
73884	CORNHUSKER INTNL TRUCKS INC		677.80	
01 2710 610 0 000	3414699	GENERAL SUPPLIES		600.91
01 2710 610 0 000	3414699	Shipping		76.89
73884	CORNHUSKER INTNL TRUCKS INC		182.49	
01 2710 610 0 000	3414743	Pulley, IDL Bus #1		182.49
73884	CORNHUSKER INTNL TRUCKS INC		1,174.34	
01 2710 610 0 000	3414800	Gasket/Seals/Screw(Bus Barn)		1,132.24
01 2710 610 0 000	3414800	Freight		42.10
73962	CUDNEY, KARA		1,687.20	
01 6412 320 0 000	11.23.25 KC	Oct/Nov 2025		1,687.20
73963	DAHARSH, PAULA		1,573.95	
01 6412 334 0 000	11.23.25 PD	Miles		109.20

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
01 6412 320 0 000	11.23.25 PD	Service		1,464.75
			Vendor Total:	1,573.95
	73885 DAS STATE ACCOUNTING - CENTRAL FINANCE			317.87
01 2230 340 0 000	1501831	OTHER PROFESSIONAL SERVICES		317.87
			Vendor Total:	317.87
	73972 DEERE CREDIT			1,008.37
01 2630 442 0 000	DEC1 25-0001	GATOR 0136565 LEASE PMT DEC 25		1,008.37
	73973 DEERE CREDIT			396.87
01 2630 442 0 000	DEC2 25-0001	MOWER 0136566 LEASE PMT DEC 25		396.87
	73974 DEERE CREDIT			993.47
01 2630 442 0 000	DEC6 25-0001	GATOR 0143841 LEASE PMT DEC 25		993.47
	73975 DEERE CREDIT			648.25
01 2630 442 0 000	DEC8 25-0001	MOWER 0129999 LEASE PMT DEC 25		648.25
	73976 DEERE CREDIT			799.19
01 2630 442 0 000	DEC9 25-0001	TRACTOR 0130009 LEASE PMT DEC 25		799.19
			Vendor Total:	3,846.15
	73964 DELANIE MCMILLAN			111.50
01 1200 580 0 000	Reimb 11.23.25	Conference Expense		111.50
1214			Vendor Total:	111.50
	73886 Dettmer, Abi			136.44
01 1200 610 0 000	Reimb11/24/2	metting meal		136.44
1214	5		Vendor Total:	136.44
	73887 DIETZE MUSIC HOUSE			2,241.92
01 1100 610 2 001	FF5839-0	marching sticks, mallets, march head		2,241.92
1194				
	73887 DIETZE MUSIC HOUSE			314.75
01 1100 610 2 001	FF6418	Whistle, sustain pedal, sax lyre		314.75
1194				
	73887 DIETZE MUSIC HOUSE			54.00
01 1100 610 2 001	FF6483	Shoudler Pad Black		54.00
1194				
	73887 DIETZE MUSIC HOUSE			270.00
01 1100 610 2 001	FF6660-0	Shoulder Pad Black		270.00
1194				
	73887 DIETZE MUSIC HOUSE			24.44
01 1100 610 2 001	FF7480	Repair Parts/ petro oil		24.44
1194				
	73887 DIETZE MUSIC HOUSE			121.06
01 1100 610 2 001	FF7549	Cardioid Inst Mic, Sax Lyre, flip folder		121.06
1194				
	73887 DIETZE MUSIC HOUSE			25.16
01 1100 610 2 001	FF7552	Coupler 1/4", 10" 16 AWG Spkr		25.16
1194				
	73887 DIETZE MUSIC HOUSE			376.16
01 1100 610 2 001	FF8046	KYBD, Flip Folder, Sax lyre, tromb lyre		376.16
1194				
	73887 DIETZE MUSIC HOUSE			42.12

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
01 1100 610 2 001 1194	FF8557	TRB LYRE		42.12
	73887 DIETZE MUSIC HOUSE		10.00	
01 1100 610 2 002 1194	FF9144	Jupiter Bari Sax service		10.00
	73887 DIETZE MUSIC HOUSE		27.28	
01 1100 610 2 001 1194	FF9192	valve stem, valve guide, sax keyguard		27.28
	73887 DIETZE MUSIC HOUSE		23.40	
01 1100 610 2 001 1194	FF9367	A/Sax LIG/Cap Dark		23.40
	73887 DIETZE MUSIC HOUSE		23.40	
01 1100 610 2 002 1194	FF9368	T/sax lig/cap dark		23.40
	73887 DIETZE MUSIC HOUSE		270.00	
01 1100 610 2 001 1194	FF9650	76 KEY PORTABLE KYBD		270.00
	73887 DIETZE MUSIC HOUSE		215.10	
01 1100 610 2 001 1194	FF9726	A/Sax MPC		215.10
	73887 DIETZE MUSIC HOUSE		13.50	
01 1100 610 2 002 1194	FF9743	Clarinet Swab, Oboe Silk Swab		13.50
	73887 DIETZE MUSIC HOUSE		47.70	
01 1100 610 2 002 1194	FF9752	valve oil, rotor oil petro., slide oil		47.70
	73887 DIETZE MUSIC HOUSE		25.00	
01 1100 610 2 002 1194	FF9787	Jupiter Bari Sax service, screws		25.00
	73887 DIETZE MUSIC HOUSE		150.00	
01 1100 610 2 001 1194	FF9803	Cervený Tuba		150.00
	73887 DIETZE MUSIC HOUSE		7.16	
01 1100 610 2 002 1194	FF9857	JZ Perf/Guitar		7.16
				Vendor Total: 4,282.15
	73888 EAKES OFFICE SOLUTIONS		164.76	
01 2620 431 1 004	9230610-0	NON-TECH RELATED REPAIRS & MAINTENANCE		164.76
	73888 EAKES OFFICE SOLUTIONS		823.80	
01 2410 610 2 002	9231372-0	GENERAL SUPPLIES		823.80
	73888 EAKES OFFICE SOLUTIONS		219.68	
01 2410 610 1 006	9231658-0	towel, hw, 7.9x1000		219.68
	73888 EAKES OFFICE SOLUTIONS		617.57	
01 2610 610 1 003	9233935-0	GENERAL SUPPLIES		617.57
	73888 EAKES OFFICE SOLUTIONS		94.98	
01 2620 610 1 003	9235122-0	GENERAL SUPPLIES		94.98
	73888 EAKES OFFICE SOLUTIONS		173.85	
01 2620 610 1 003	9235124-0	wipes, disinfecting clorox, 409		173.85
	73888 EAKES OFFICE SOLUTIONS		335.48	
01 2610 610 1 004	9236609-0	GENERAL SUPPLIES		335.48
				Vendor Total: 2,430.12
	73889 ELECTRONIC CONTRACTING		78.75	

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
01 2620 431 1 006	79318	Callbill-Fixed		78.75
73889 ELECTRONIC CONTRACTING			78.75	
01 2620 431 0 000	79319	CallBill Fixed		78.75
73889 ELECTRONIC CONTRACTING			78.75	
01 2620 431 1 006	79320	CallBill-Fixed		78.75
73889 ELECTRONIC CONTRACTING			85.05	
01 2620 431 1 003	79334	Monitoring		85.05
73889 ELECTRONIC CONTRACTING			141.75	
01 2620 431 1 006	79442	Alarm Monitoring		141.75
73965 ESU #3			100.00	
01 2141 320 1 004	EM15539	KJ and SB		50.00
01 2141 320 2 002	EM15539	KJ and SB		50.00
73890 ESU #3			115.00	
01 2213 330 2 001	EM15611	EMPLOYEE TRAINING AND DEVELOPMENT SVS		115.00
73965 ESU #3			20.00	
01 2141 320 1 004	EM15643	S.B./K.J PSYCH		10.00
01 2141 320 2 002	EM15643	S.B./K.J PSYCH		10.00
73891 ESU #6			1,136.05	
01 2230 735 0 000	11/24/25E-Book	Sora Subscription e-Book Consortium		1,136.05
73891 ESU #6			1,140.00	
01 2212 340 0 000	11/24/25Math	Math Professionaal Development Workshop		1,050.00
01 2212 340 0 000	11/24/25Math	CTE Collaboration Development Workshop		90.00
73891 ESU #6			620.98	
01 2230 320 0 000	11/24/25Tech	Technology Hosted Services Host		620.98
73966 ESU #6			90.00	
01 1200 320 1 006	11/25/25Auti	Autism Workshop		30.00
1221	smWrkshp			
01 1200 320 1 004	11/25/25Auti	Autism Workshop		60.00
1221	smWrkshp			
73966 ESU #6			100.00	
01 2310 320 0 000	11/25/25BL	Bond Proposal Logo Graphic		100.00
73966 ESU #6			900.00	
01 2212 340 0 000	11/25/25Prof	Professional Development Dev Workshops		900.00
73966 ESU #6			620.98	
01 2230 320 0 000	11/25/25Tech	Technology Hosted Services Host		620.98
73966 ESU #6			100.00	
01 1200 320 1 004	112325LEKP	Creating a Verbal Behavior Program L.E		50.00
1221				
01 1200 320 1 006	112325LEKP	Creating a Verbal Behavior Program K.P		50.00
1221				
73966 ESU #6			40.00	
01 2141 320 2 002	112325MDT	MDT Workshop SB/KJ		20.00
01 2141 320 2 001	112325MDT	MDT Workshop SB/KJ		20.00
73892 FILTER SHOP, INC, THE			2,909.40	
			Vendor Total:	4,748.01

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
01 2620 610 0 000	263369	GENERAL SUPPLIES		2,894.40
01 2620 610 0 000	263369	Delivery		15.00
	73892 FILTER SHOP, INC, THE		331.20	
01 2620 610 1 004	265171	Filters Hamlow(kitchen)		67.20
01 2620 610 2 002	265171	Filters MS(hallways)		264.00
		Vendor Total:		3,240.60
	73893 Final Touch Auto Resoration, The		486.62	
01 2710 739 0 000	0000927	Paint Material/Prep&paint Battery assces		486.62
		Vendor Total:		486.62
	73894 Fuchs, Joe		50.00	
01 1100 610 2 001	25-010	Bagpipe Performance		50.00
1111				
		Vendor Total:		50.00
	73895 GLASER CERAMICS, INC.		346.52	
01 1100 610 2 002	02486521	GENERAL SUPPLIES		346.52
1190				
		Vendor Total:		346.52
	73896 HAMILTON EQUIPMENT CO		302.10	
01 2620 440 0 000	52540R	lift rental Eagle/HS stadium work		302.10
	73896 HAMILTON EQUIPMENT CO		219.99	
01 2610 610 0 000	R21228	Battery(Skid Loader)		219.99
		Vendor Total:		522.09
	73897 HD SUPPLY FORMERLY HOME DEPOT PRO		68.51	
01 2610 610 1 006	898811872	bowl cleaners		68.51
	73897 HD SUPPLY FORMERLY HOME DEPOT PRO		185.68	
01 2610 610 1 006	898811880	wiper refills		185.68
	73897 HD SUPPLY FORMERLY HOME DEPOT PRO		140.52	
01 2610 610 1 006	899006910	GENERAL SUPPLIES		140.52
	73897 HD SUPPLY FORMERLY HOME DEPOT PRO		158.28	
01 2610 610 0 000	899204531	Liner 38x58 (2)		86.02
01 2610 610 0 000	899204531	Liner 24x32 (2)		72.26
	73897 HD SUPPLY FORMERLY HOME DEPOT PRO		241.58	
01 2610 610 2 001	899204549	bleach		50.80
01 2610 610 2 001	899204549	prof neutral		83.74
01 2610 610 2 001	899204549	wipes/disinfect hard surface		107.04
		Vendor Total:		794.57
	73898 HENNESSY, DEBBIE		37.35	
01 2710 610 0 000	Reimb1112202 5	Flat Tire Repair		37.35
		Vendor Total:		37.35
	73899 HILLYARD/DES MOINES		1,459.60	
01 2610 610 2 001	700687234	GENERAL SUPPLIES		1,459.60
	73899 HILLYARD/DES MOINES		51.50	
01 2620 442 2 002	700687696	GENERAL SUPPLIES		20.00
01 2620 442 2 002	700687696	labor		31.50
		Vendor Total:		1,511.10
	73900 HINRICHS, RACHELLE		51.85	
01 1100 610 2 001	Reimb1121202 5	Veteran's Day Cookies		51.85
1111				
		Vendor Total:		51.85

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
73901	HIRERIGHT SOLUTIONS INC.		581.20	
01 2710 340 0 000	F1299394	OTHER PROFESSIONAL SERVICES		478.70
01 2710 340 0 000	F1299394	OTHER PROFESSIONAL SERVICES		102.50
				Vendor Total: 581.20
73977	HOMETOWN LEASING		2,862.02	
01 2510 443 0 000	51800366 D-0002	COPIER LEASE DEC 25		2,862.02
				Vendor Total: 2,862.02
73902	INDUSTRIAL SERVICES INC		2,996.18	
01 2620 431 1 006	2510-3380	Refuse Service/Intermedicate School		947.50
01 2620 431 1 004	2510-3380	Refuse Service/Hamlow		310.66
01 2620 431 2 001	2510-3380	Refuse Service/HS		987.08
01 2620 431 2 002	2510-3380	Refuse Service/MS		711.15
01 2620 431 0 000	2510-3380	Refuse Service/CO		39.79
73902	INDUSTRIAL SERVICES INC		52.80	
01 2620 431 1 006	2510-3381	Refuse Service/Heywood		52.80
				Vendor Total: 3,048.98
73903	INSPIRA FINANCIAL HEALTH INC		672.25	
01 2310 350 0 000	21014-2111662	FSA		323.00
01 2310 350 0 000	21014-2111662	HSA		349.25
				Vendor Total: 672.25
73904	JILL VAN DUSEN		115.00	
01 1100 610 2 001	Reimbl120202	Veterans Day		115.00
1111	5	Program/Flowers and Baloons		
				Vendor Total: 115.00
73905	JOHNSON FITNESS AND WELLNESS		380.00	
01 1100 610 2 001	21-080144	Tuff Stuff PPMS 245 Cable(HS)		250.00
1198				
01 1100 610 2 001	21-080144	Freight		20.00
1198				
01 1100 610 2 001	21-080144	Comm Servcie Labor		110.00
1198				
				Vendor Total: 380.00
73906	JOSTENS		47.95	
01 1100 610 2 001	1058469	GENERAL SUPPLIES		47.95
1111				
73906	JOSTENS		47.95	
01 1100 610 2 001	37872703	Diplomas-HS		47.95
1111				
				Vendor Total: 95.90
73907	JUST FOR KIDS THERAPY		1,929.50	
01 6408 320 0 000	2606	Nov 2025 PT Services		492.00
01 6408 320 1 000	2606	Nov 2025 PT Services		143.50
01 2171 320 0 000	2606	Nov 2025 PT Services		1,189.00
01 6408 334 0 000	2606	Nov 2025 PT Services		105.00
				Vendor Total: 1,929.50
73908	JW PEPPER & SON, INC.		154.50	
01 1100 610 2 001	367762071	EPRINT		154.50
1193				
73908	JW PEPPER & SON, INC.		49.50	
01 1100 610 2 001	367840079	GENERAL SUPPLIES		49.50
1193				

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
	73908 JW PEPPER & SON, INC.		129.44	
01 1100 610 2 001 1110	367856806	Symphonic Warm Ups for Band		129.44
	73908 JW PEPPER & SON, INC.		111.79	
01 1100 610 2 002 1194	367959097	Improvisation/Bass Cleff Trombone		22.95
01 1100 610 2 002 1194	367959097	Improvisation/Piano Book		22.95
01 1100 610 2 002 1194	367959097	Improvisation/Guitar Book		22.95
01 1100 610 2 002 1194	367959097	Improvisation/Flat Instrument Book		22.95
01 1100 610 2 002 1194	367959097	Shipping/Handling		19.99
	73908 JW PEPPER & SON, INC.		110.00	
01 1100 610 2 002 1194	367959636	A Chilli Pepper Christmas		55.00
01 1100 610 2 002 1194	367959636	Baby, It's Cold Outside Vocal Duet		55.00
	73908 JW PEPPER & SON, INC.		6.90	
01 1100 610 2 001 1193	367964908	EPRINT/Rhapsody		6.90
	73908 JW PEPPER & SON, INC.		6.90	
01 1100 610 2 002 1194	367966908	Rhapsody in Blue Clarient Solo		6.90
	73908 JW PEPPER & SON, INC.		96.80	
01 1100 610 2 002 1194	367966940	Merry Christmas/all that Jazz		48.40
01 1100 610 2 002 1194	367966940	Sleigh Ride/Eprint		48.40
	73908 JW PEPPER & SON, INC.		66.00	
01 1100 610 2 002 1193	368006620	GENERAL SUPPLIES		66.00
	73908 JW PEPPER & SON, INC.		45.90	
01 1100 610 2 002 1194	368015649	Improvisation Instrument Books/CD		45.90
		Vendor Total:		777.73
	73909 KEYBOARDING ONLINE		330.75	
01 1100 735 2 002 1176	45145	Keyboard Mastery(MS)		330.75
		Vendor Total:		330.75
	73910 KIDWELL INC		1,917.50	
01 2620 432 2 001	287083	Camera Replacements for EES Pod		1,917.50
		Vendor Total:		1,917.50
	73911 LAKESHORE LEARNING MATERIALS		54.95	
01 3540 610 1 004	92308919	Heavy-Duty Adjustable Vinyl Paint Apron		54.95
		Vendor Total:		54.95
	73981 LANCASTER COUNTY SHERIFF OFFICE		47,924.00	
01 2310 350 0 000	C3818	ANNUAL BASE CONTRACT 25-26		47,924.00
		Vendor Total:		47,924.00
	73978 LEARY, MICAH		1,500.00	
01 1100 340 2 001 1193	DEC 25-0001	MUSIC ACCOMPANIMENT SERVICES		1,500.00
		Vendor Total:		1,500.00
	73912 LINCOLN GLASS INC		515.93	

<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 1 003	503460	NON-TECH RELATED REPAIRS & MAINTENANCE		515.93
			Vendor Total:	515.93
	73913 LINCOLN PUBLIC SCHOOLS			80.99
01 6310 320 0 000	153	PROFESSIONAL EDUCATIONAL SERVICES		80.99
			Vendor Total:	80.99
	73914 LINCOLN SOUTHEAST HIGH SCHOOL			200.00
01 1100 340 2 001	07112025	OTHER PROFESSIONAL SERVICES		200.00
1194			Vendor Total:	200.00
	73915 LINCOLN TRUCK CENTER			1,067.11
01 2710 610 0 000	XA1081986686	GENERAL SUPPLIES		1,005.11
	:01			
01 2710 610 0 000	XA1081986686	Freight		62.00
	:01			
	73915 LINCOLN TRUCK CENTER			164.70
01 2710 610 0 000	XA108199114:	GENERAL SUPPLIES		164.70
	01			
	73915 LINCOLN TRUCK CENTER			607.61
01 2710 610 0 000	XA108199114;	GENERAL SUPPLIES		607.61
	01			
	73915 LINCOLN TRUCK CENTER			13.68
01 2710 610 0 000	XA108199287:	GENERAL SUPPLIES		13.68
	01			
	73915 LINCOLN TRUCK CENTER			470.36
01 2710 610 0 000	XA108199678:	Accident/Parts for Bus #5		395.36
	01			
01 2710 610 0 000	XA108199678:	Freight		75.00
	01			
			Vendor Total:	2,323.46
	73916 MACGILL COMPANY			119.00
01 2130 610 2 001	0912392	GENERAL SUPPLIES		119.00
	73916 MACGILL COMPANY			66.40
01 2130 610 1 004	0914324	gel packs(Hamlow)		66.40
			Vendor Total:	185.40
	73917 MATHESON TRI-GAS INC			127.49
01 2620 440 0 000	003220308	Cylinder Rental		127.49
	73917 MATHESON TRI-GAS INC			49.51
01 2620 440 0 000	0032420309	Cylinder Rental		49.51
	73917 MATHESON TRI-GAS INC			174.74
01 2620 440 0 000	52577434	Cylinder Rental		174.74
			Vendor Total:	351.74
	73918 MENARDS LINCOLN-NORTH			297.77
01 1100 610 2 001	31668	GENERAL SUPPLIES		297.77
1170				
	73918 MENARDS LINCOLN-NORTH			62.27
01 2620 610 0 000	31883	GENERAL SUPPLIES		62.27
	73918 MENARDS LINCOLN-NORTH			161.09
01 2710 610 0 000	31956	Supplies/Bus Barn		161.09
	73918 MENARDS LINCOLN-NORTH			323.11
01 1100 610 2 002	32276	Wood shop/Malcolm		253.12
1170				
01 2620 610 0 000	32276	Door Frame		69.99

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
73918	MENARDS LINCOLN-NORTH		177.63	
01 1100 610 2 001 1170	32348	GENERAL SUPPLIES		177.63
73918	MENARDS LINCOLN-NORTH		164.16	
01 2710 610 0 000	33081	Supplies(Tony B)		164.16
73918	MENARDS LINCOLN-NORTH		43.98	
01 2620 610 0 000	33170	Supples		43.98
		Vendor Total:		1,230.01
73919	MILLARD LUMBER INC		100.00	
01 1100 610 2 001 1170	871239	GR02DMGD_Damaged dimension lumber		100.00
		Vendor Total:		100.00
73920	Munroe, Brenda		309.54	
01 2310 333 0 000	reimbl117202 5	mileage reimb. to sioux falls		309.54
		Vendor Total:		309.54
73921	NASB		534.00	
01 2310 320 0 000	N-54339-1118	PROFESSIONAL EDUCATIONAL SERVICES		534.00
		Vendor Total:		534.00
73967	NCECBVI		2,469.60	
01 2181 591 2 000	0-2341	Blind or Visually Impaired		2,469.60
		Vendor Total:		2,469.60
73922	NCS PEARSON ASSESMENTS		250.00	
01 2141 610 0 000	30018800	ASRS INTERPRETATION REPORTS-QGLOBAL		250.00
		Vendor Total:		250.00
73923	NEBRASKA COUNCIL OF SCHOOL ADMINISTRATORS		190.00	
01 1200 340 0 000 1214	88544	OTHER PROFESSIONAL SERVICES		190.00
73923	NEBRASKA COUNCIL OF SCHOOL ADMINISTRATORS		115.00	
01 2320 320 0 000	89125	2025 NE School Safety & Security/C.W.		115.00
73923	NEBRASKA COUNCIL OF SCHOOL ADMINISTRATORS		870.00	
01 2320 810 0 000	89385	DUES AND FEES		870.00
		Vendor Total:		1,175.00
73924	NEBRASKA STATE FIRE MARSHAL AGENCY		194.00	
01 2620 610 1 004	136333	Boiler(Hamlow)		25.00
01 2620 610 2 002	136333	Boiler(MS)		169.00
		Vendor Total:		194.00
73927	O'REILLY AUTOMOTIVE STORES INC		188.28	
01 2710 610 0 000	5824-387570	Maintenance Van #15		188.28
73927	O'REILLY AUTOMOTIVE STORES INC		215.60	
01 2710 610 0 000	5824-390883	Oil and Fuel Filters		215.60
73927	O'REILLY AUTOMOTIVE STORES INC		202.78	
01 2710 610 0 000	5824-391824	bracketed cal/sub #5		57.23
01 2710 610 0 000	5824-391824	Core charge/sub #5		20.00
01 2710 610 0 000	5824-391824	Cv shaft/sub #5		100.57
01 2710 610 0 000	5824-391824	3 oz gasket/bus #9		24.98
73927	O'REILLY AUTOMOTIVE STORES INC		31.76	
01 2710 610 0 000	5824-392379	Brake Caliber-core return/Bus Barn		31.76

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
	73927 O'REILLY AUTOMOTIVE STORES INC		52.36	
01 2712 610 0 000	5824-393196	Cruise Switch - Van #16		52.36
				Vendor Total: 690.78
	73925 ODP BUSINESS SOLUTIONS, LLC		41.97	
01 2320 610 0 000	435473681-1	GENERAL SUPPLIES		41.97
				Vendor Total: 41.97
	73968 OLTMAN, NEALEY		7,855.10	
01 2151 320 1 003	11.23.25 NO	October/November 2025		7,855.10
				Vendor Total: 7,855.10
	73926 ONE SOURCE		398.00	
01 2310 350 0 000	2022192017	TECHNICAL SERVICES		398.00
				Vendor Total: 398.00
	73928 PENSKE TRUCK LEASING CO., L.P.		274.40	
01 1100 340 2 001	c011865581	OTHER PROFESSIONAL SERVICES		274.40
1194				
	73928 PENSKE TRUCK LEASING CO., L.P.		274.40	
01 1100 340 2 001	c011984252	OTHER PROFESSIONAL SERVICES		274.40
1194				
				Vendor Total: 548.80
	73929 PERMA-BOUND		329.81	
01 2220 640 2 002	2024507-02	BOOKS AND PERIODICALS		329.81
	73929 PERMA-BOUND		49.71	
01 2220 640 2 002	2024507-03	BOOKS AND PERIODICALS		49.71
				Vendor Total: 379.52
	73930 PERRY GUTHERY HAASE & GESSFORD		1,846.80	
01 2330 317 0 000	10222025	CONTRACTED LEGAL SERVICES		1,846.80
				Vendor Total: 1,846.80
	73931 POMP'S TIRE SERVICE INC		5,069.52	
01 2710 610 0 000	1430128893	Tires for buses #9, #6, #2		5,069.52
				Vendor Total: 5,069.52
	73932 PRESTO X COMPANY		1,481.52	
01 2620 431 1 003	625434C	Pest Control Maintenance/Eagle		84.98
01 2620 431 1 003	625434C	Exterior Insect Maintenance/Eagle		228.73
01 2620 431 2 001	625434C	General Pest Control Maintenance/HS		242.50
01 2620 431 2 001	625434C	Pest Control Maintenance/HS		92.42
01 2620 431 2 002	625434C	Pest Control Maintenance/MS		84.94
01 2620 431 2 002	625434C	General Pest Control Maintenance/MS		161.67
01 2620 431 1 004	625434C	General Pest Control Maintenance/Hamlow		161.67
01 2620 431 1 004	625434C	Pest Control Maintenance/Hamlow		84.98
01 2620 431 1 006	625434C	General Pest Control Maintenance/Interme		151.56
01 2620 431 1 006	625434C	Pest Control Maintenance		92.42
01 2620 431 0 000	625434C	General Pest Control Maintenance/CO		95.65
				Vendor Total: 1,481.52
	73933 PROPIO LANGUAGE SERVICES		201.83	
01 1150 340 1 006	0281151025	Telephone Interpretation		17.60
01 1150 340 1 006	0281151025	Video Remote Interpretation		184.23
				Vendor Total: 201.83

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
73934	QUIK DUMP REFUSE		1,209.60	
01 2620 431 1 004	137974	Recycling Service -Hamlow		280.80
01 2620 431 1 006	137974	Recycling Service - WIS		280.80
01 2620 431 2 002	137974	Recycling Service - MS		367.20
01 2620 431 2 001	137974	Recycling Service - HS		280.80
		Vendor Total:		1,209.60
73935	ROMANS, WIEMER & ASSOCIATES,PC		13,500.00	
01 2310 310 0 000	5006-2025	2024-2025 Audit		13,500.00
		Vendor Total:		13,500.00
73936	RUSS'S MARKET EXPRESS		43.91	
01 1100 610 2 001	5609	supplies (Vicki F)		43.91
1155				
73936	RUSS'S MARKET EXPRESS		67.82	
01 1100 610 2 001	5624	supplies		67.82
1155				
73936	RUSS'S MARKET EXPRESS		4.47	
01 1200 610 2 002	5674	supplies		4.47
1222				
73936	RUSS'S MARKET EXPRESS		102.26	
01 1100 610 2 002	5680	supplies		102.26
1174				
73936	RUSS'S MARKET EXPRESS		13.45	
01 1200 610 2 002	5681	supplies		13.45
1222				
73936	RUSS'S MARKET EXPRESS		4.49	
01 1200 610 2 002	5682	supplies		4.49
1222				
		Vendor Total:		236.40
73937	SAPP BROS, INC - LINCOLN		214.90	
01 2710 610 0 000	IN4862911	Diesel Exhaust Fluid		214.90
73937	SAPP BROS, INC - LINCOLN		14,432.30	
01 2710 626 0 000	IN4865560	Conv UNL 87		12,587.72
01 2710 626 0 000	IN4865560	PRF diesel and gas		1,844.58
		Vendor Total:		14,647.20
73938	SCOTT CAFE		1,196.00	
01 1100 610 2 001	25110450	lunches/high school 10/14		1,196.00
1111				
		Vendor Total:		1,196.00
73939	SHALIKOW, MIKAL		1,529.58	
01 2320 580 0 000	Reimb1117202	Hotel for SUI - Sioux Fall		1,529.58
	5	MS / BM		
		Vendor Total:		1,529.58
73940	SHEPARD, SCOTT		2,279.98	
01 1100 610 2 001	Reimb11.21.	Reimb for Staff Meetings		2,279.98
1111	25	8/7 -11		
		Vendor Total:		2,279.98
73941	SMALL ENGINE SPECIALISTS INC		15.00	
01 2610 610 0 000	454709	Chain Sharpening		15.00
		Vendor Total:		15.00
73942	SODEXO INC & AFFILIATES - Lincoln		336.60	
	Office (NWU)			
01 1100 610 2 001	270487	GENERAL SUPPLIES		336.60
1111				
		Vendor Total:		336.60

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
73943	Sodexo, Inc and Affiliates - Kearney (UNK)		402.72	
01 1100 610 2 001 1111	156002	GENERAL SUPPLIES		402.72
			Vendor Total:	402.72
73944	SOFTWARE UNLIMITED INC		1,200.00	
01 2320 320 0 000	20251117-01	PROFESSIONAL EDUCATIONAL SERVICES		1,200.00
			Vendor Total:	1,200.00
73969	Soliant		3,932.42	
01 2151 320 1 003	21300204	SLP - L.B.		3,932.42
73969	Soliant		2,940.96	
01 2151 320 1 003	21305084	SLP L.B.		2,940.96
73969	Soliant		3,074.64	
01 2151 320 1 003	21311347	SLP L.B.		3,074.64
73969	Soliant		3,564.80	
01 2151 320 1 003	21317461	SLP L.B.		3,564.80
			Vendor Total:	13,512.82
73945	SPATH, KRIS		54.06	
01 1100 610 2 001 1172	Reimb11/24/2 5	Classroom Lab Supplies		54.06
			Vendor Total:	54.06
73946	SUPREME SCHOOL SUPPLY CO.		98.18	
01 1100 610 2 001 1111	197135	GENERAL SUPPLIES		85.00
01 1100 610 2 001 1111	197135	Freight		13.18
			Vendor Total:	98.18
73947	T. O. HAAS TIRE		760.24	
01 2710 610 0 000	513413364	Maintenance Suburban #1		760.24
			Vendor Total:	760.24
73948	UNIVERSITY OF NEBRASKA - KEARNEY		175.00	
01 2570 330 0 000	4060	Nebraska(In State) School System Registr		175.00
			Vendor Total:	175.00
73970	UNMC		424.42	
01 1200 334 2 000 1215	4140000218	BY Oct. 2025 School Services - Mileage		61.60
01 1200 320 2 000 1215	4140000218	BY October 2025 School Services		362.82
			Vendor Total:	424.42
73949	USI		54.64	
01 2410 610 1 003	040052410101 3	GENERAL SUPPLIES		41.35
01 2410 610 1 003	040052410101 3	shipping and handling		13.29
			Vendor Total:	54.64
73950	VALENTINO'S		583.75	
01 2410 320 2 001	000207566	PROFESSIONAL EDUCATIONAL SERVICES		583.75
			Vendor Total:	583.75
73951	Vape Educate		150.00	
01 1100 610 2 001 1111	2687	Set up Fee		150.00
			Vendor Total:	150.00

Check #	Vendor Name	Amount		Amount
Account Number	Invoice	Description		Amount
73952	VENTRIS LEARNING LLC		230.00	
01 1200 640 1 003 1221	20259735	UFLI Foundations Teachers Manual-Eagle		210.00
01 1200 640 1 003 1221	20259735	Shipping		20.00
73952	VENTRIS LEARNING LLC		210.00	
01 1200 640 1 003 1221	E00553	BOOKS AND PERIODICALS		210.00
73952	VENTRIS LEARNING LLC		(230.00)	
01 1200 640 1 003 1221	V*20259735	UFLI Foundations Teachers Manual-Eagle		(210.00)
01 1200 640 1 003 1221	V*20259735	Shipping		(20.00)
73952	VENTRIS LEARNING LLC		(210.00)	
01 1200 640 1 003 1221	V*E00553	BOOKS AND PERIODICALS		(210.00)
				Vendor Total: 0.00
73953	VODICKA, MOLLY		114.13	
01 1200 610 2 002 1222	Reimb. 11/24/25	Classroom supplies (Sped)		114.13
				Vendor Total: 114.13
73954	VOICE NEWS		13.98	
01 2310 540 0 000	38008499	ADVERTISING		13.98
73954	VOICE NEWS		14.48	
01 2310 540 0 000	38009098	Advertising		14.48
				Vendor Total: 28.46
73955	WAHOO-WAVERLY-ASHLAND NEWSPAPERS		153.66	
01 2310 540 0 000	1005331	ADVERTISING		153.66
				Vendor Total: 153.66
73956	WATERLINK INC		324.83	
01 2620 431 1 003	40549	Monthly Water Treatment Service		81.20
01 2620 431 1 004	40549	Monthly Water Treatment Service		81.21
01 2620 431 2 002	40549	Monthly Water Treatment Service		81.21
01 2620 431 2 001	40549	Monthly Water Treatment Service		81.21
				Vendor Total: 324.83
73957	WSC CAREER SERVICES		50.00	
01 2570 330 0 000	1308	Booth at WSC Education Fair		50.00
				Vendor Total: 50.00
73958	YANT EQUIPMENT		154.50	
01 1100 610 2 001 1193	367762071	EPRINT		154.50
73958	YANT EQUIPMENT		49.50	
01 1100 610 2 001 1193	367840079	Baloo Baleerie		49.50
73958	YANT EQUIPMENT		306.00	
01 2710 739 0 000	L020912	Diesel Pump Breakaway and Sealant		306.00
				Vendor Total: 510.00
				Fund Total: 209,264.63
				Checking Account Total: 209,264.63

Payroll \$ 1,871,183.49
Total: \$ 2,080,448.12



**One-Time License and Annual Fees:
Implementing the **School Accounting System-Online T3**
by Software Unlimited, Inc.**

Modules Licensed

Yes	School Accounting System (AP,PR,GL)
No	Fixed Asset Inventory +fai
Yes	Report Writer +rw
No	Negotiations +ng
No	Human Resources +hr
Yes	Web Link +wl
Yes	Web Link - Hosted
No	Accounts Receivable +ar

Total Annual Fees*

(FY 2025-2026)	\$2,470.00	<i>(remaining)</i>
(FY 2026-2027)	\$9,540.00	
(FY 2027-2028)	\$9,850.00	
(FY 2028-2029)	\$10,180.00	
(FY 2029-2030)	\$10,520.00	

Note: Annual Fees are prorated the first year (billing based on fiscal year). The estimate above assumes licensing of the School Accounting System-Online, hosted option to cover 5-6 users in the main system and **unlimited** Web Link users. For the purposes of this estimate, year one assumes a live date of **12/1/2025**. Years two through five assumes about a 5% annual increase (to show you a **high-end** increase), but assumes no change in hosting fees. Annual increases normally range from 2% to 5%.

**Annual Fees subject to change*

**Estimate prepared for Waverly Public School District #145.
Estimate valid from 11/18/2025 to 2/16/2026.
Corey Atkinson, Sales & Marketing Department**



Waverly School District 145

11/13/2025

Prepared for:

Cory Worrell

Waverly School District 145

Po Box 426, Waverly, Nebraska, 68462



Cory Worrell
Superintendent
Waverly School District 145
Waverly, Nebraska

Dear Cory Worrell:

Thank you for requesting a proposal and pricing for Frontline Central Solution.

Frontline Education is the leading provider of school administration software, empowering strategic K-12 leaders with the right tools, data and insights to proactively manage human capital, business operations and special education.

Frontline has a proven 20-year track record of supporting districts with secure, reliable software built exclusively for K12 districts. More than 12,000 educational organizations, including over 80,000 schools and millions of educators, administrators and support personnel from all over the United States partner with Frontline.

This proposal contains descriptions of the applications within Frontline Central Solution and investment estimates including: annual subscription fees, one-time implementation fees, and administrator training with related terms and conditions.

We look forward to partnering with you to implement Frontline Central Solution in support of your district's strategic initiatives.

Sincerely,

Rachel McDermott

rmcdermott@frontlineed.com

REVIEW OF FRONTLINE CENTRAL

Frontline Central is an electronic employee records management system that enables districts to securely and efficiently manage employee information online and streamline time-consuming manual processes, such as new hire onboarding, employee contract renewals and distribution of policy notices. Districts can save time and improve efficiency with customized workflows, automated reminders and secure digital storage.

Frontline Central securely automates onboarding and day-to-day operational forms and allows you to efficiently manage annual contract renewals online. It provides permissions-based visibility to employee records so you can ensure forms are completed and approved on time, by the right people.

Why Choose Frontline Education?

3 STATS TO CHOOSE FROM:

10,000+
CLIENTS SERVED

OR

8,000+
SCHOOL DISTRICTS
SERVED

OR

60% OF
U.S. PUBLIC SCHOOL
DISTRICTS SERVED



OUR COMMITMENT



Purpose-Built
for K12



Award-Winning
Client Services



Industry-Leading
Security



Commitment to
Integrated Systems



Original K12
Research & Insights



Free Resources for
Education Leaders

AWARDS

EDTECH BREAKTHROUGH AWARDS

Education Administration Solution Provider of the Year 2019

ED TECH DIGEST

Cool Tool Award
5Lab 2021

SUPES' CHOICE

HR/Finance Finalist
HRMS 2021

NEWSWEEK

Best Business Tools - HR: Time Tracking Software 2019



INVESTMENT SUMMARY

(Proposal pricing expires on 12/12/2025)

End User	Description	Start Date	End Date	Amount
Waverly School District 145	Frontline Central Solution	1/01/2026	6/30/2026	\$4,203.56
Waverly School District 145	Frontline Central Training Subscription Package - Bronze	1/01/2026	6/30/2026	\$800.00
Waverly School District 145	Frontline Implementation			\$4,125.00
			INITIAL TERM TOTAL	\$9,128.56

End User	Description	Start Date	End Date	Amount
Waverly School District 145	Frontline Central Solution	7/01/2026	6/30/2027	\$8,476.80
Waverly School District 145	Frontline Central Training Subscription Package - Bronze	7/01/2026	6/30/2027	\$1,600.00
			RECURRING TOTAL	\$10,076.80



Frontline Education

Implementation Services



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Introduction

Frontline Education offers a complete customer experience, with professional resources to collaborate with your project team during the implementation. Frontline uses a three-part method to provide a lasting solution that helps Clients achieve their strategic objectives.



Implementation: Frontline will collaborate with the Client leadership and project personnel to grasp the strategic objectives of the project. Client will apply Frontline proven methods for carrying out the solution whenever feasible.

Learning & Capability Building: Frontline provides a mixed learning approach for clients. By combining independent learning and interactive working sessions, Frontline has an effective way of making sure the successful enablement of Clients.

Change Enablement: With all changes, it is necessary to manage that change effectively within your organization. Frontline offers a Change Management plan for their Clients to successfully communicate, manage, and monitor the adoption of the Frontline system.

Project Governance

Project Planning

Frontline understands that effective project planning lays the foundation for a successful implementation and is vital to reducing risk. We develop detailed project plans for every implementation that establish



objectives and outcomes with a clear schedule of deliverables for both Frontline and client stakeholders for each stage of the project.

Upon initiation of the project, Frontline will work with the Client project leaders and other key stakeholders to identify and document all key project components and project team members. As detailed below, various stakeholder and work groups will be established and will work collaboratively to refine and finalize project plans for each program component including all timelines and milestones.

Governance Objectives

A strong governance structure overlays roles and responsibilities to the project management plan, providing complete transparency regarding who will do what and when. Frontline has embedded procedures within our implementation methodology, so that defined controls alert the key stakeholders if problems arise or if scheduled targets are missed. Having this risk management capability, at the highest levels of the project, provides assurance that there is a system of checks and balances, and that the teams are meeting expectations.

Project Governance Methodology

Our team will provide ongoing monitor and control activities and deliverables for the duration of the project to keep the project on track. These activities provide a view into the health and progress of the project so that management can take effective, efficient, and timely actions when the project's performance deviates from the plan or when a proactive measure to manage risks is required.

Risk & Issue Management

The Risk and Issue Management Plan processes help to identify risks to the project, how those risks may be responded to and how mitigation plans can be outlined and controlled. Examples of risk include loss of a critical resource, technology changes, dependence on a third party, project sponsorship or management changes.

Project Team – Roles & Responsibilities

A strong Project Team will be integral to the successful management of this project. The team structure will align appropriate levels of Frontline managers and consultants to your management team and staff in a manner proven effective in other large-scale implementation projects.

Frontline's recommended team structure - outlined below - identifies the type of personnel that are commonly involved with the project. It should be anticipated that other personnel will be involved based on the client organizational structure and on an ad-hoc basis to provide specific insights, knowledge or support as the project moves through its different phases.

Frontline - Executive Sponsor

The Client will be assigned an Executive Sponsor – from the Frontline executive leadership team – to liaise with your senior leadership, act as project champion, and drive overall success of the program.

The Executive Sponsor will provide focus and oversight to the project while building the executive relationship between Client and Frontline and will participate in Executive Steering Committee meetings to review project progress, and significant risks and issues as needed.



Frontline - Project Manager

An implementation project management resource will be assigned to coordinate all planning, communication, scheduling, risks, project reporting and ensure project success.

- Acting as the day-to-day point of contact for the Client project team to ensure on-time delivery of the Frontline project deliverables
- Managing the implementation project plan and project dashboard for ongoing project status reporting, and conducting recurring Project Status Meetings
- Partnering with Client project team to track risks, issues, action items, and key project decisions
- Managing and tracking project scope change requests
- Partnering with the Client project team to develop on the training schedule and change management plan

Frontline - Implementation Consultants

Implementation consultants will provide subject matter expertise and will serve as the primary point of contact for all functional and system configuration work, lead consulting and training activities, as well as become the primary means of support during the initial go-live period.

Implementation Consultants responsibilities include:

- Partnering with Client in conducting Discovery and Requirements Gathering sessions
- Conducting configuration, consulting, training, and work sessions as defined by the project plan
- Review data templates with the client and explain expected data.
- Partner with the client and provide consistent and timely validation of the data provided to ensure it meets the minimum requirements for import.
- Provide data errors in an organized format, indicating which data points are non-compliant and require additional review/correction.
- Online training and consultation will be provided to show the client how to maintain data on an ongoing basis after the initial import.
- Partnering with the Client project team to perform unit testing and UAT as defined by the project plan
- Providing support following go-live and transition to Frontline Support through the Support Handoff meeting

Frontline – Strategic Consultants

Strategic Consultants engage in multi-solution implementations. The Strategic Consultant will work with the Client to determine strategic goals for the Frontline solution, review current processes for redundancy and waste, and make strategic process driven recommendations to achieve overall district objectives.

Client - Executive Sponsor

The Executive Sponsor provides focus and oversight to the project while building the executive relationship between Client and Frontline, ideally Superintendent, Assistant Superintendent of HR, CFO, etc.

The Executive Sponsor will work with all relevant parties to expedite and resolve issues that require the highest executive level involvement, such as contract amendments and scope adjustments. The Executive Sponsor will serve as project champions to promote the visibility and credibility of the Program.

- Provides leadership and promotes project goals within organization ensuring necessary resources are available



- Participates in Executive Sponsor meetings with Frontline Executive Sponsor/Steering Committee to review project progress, and significant risks and issues as needed
- Serves as a point of escalation beyond the Client Project Manager, if needed.
- Promotes Organizational Change Management in support of project success

Client - Project Manager

The Client Project Manager will oversee the implementation and execution of all project-related activities, while ensuring the successful completion of each phase and related activities to reach the project milestones successfully.

Additional responsibilities include:

- Acts as the primary project contact responsible for client-side communications, scheduling, deliverable tracking and advancing the project according to plan
- Works collaboratively with Frontline Project Manager to ensure that the project remains on track and risks are identified and mitigated early
- Ensures timely completion of Client project tasks and action items as identified by Project Plan
- Partners with Frontline Project Manager and project teams to track risks, issues, action items, and key project decisions., and works collaboratively with the Frontline Program Director to mitigate risks and resolve issues
- Partners with Frontline Project Manager on Project Change Management Plan, cascading project communications to the Executive Sponsor, Client project team and project stakeholders
- Partners with Frontline Project Manager on training schedule, identifying attendees, availability, and attendance for training sessions

Client - Implementation Process Owners

Working closely with the Frontline Implementation Consultants, the business process experts will be responsible for the following:

- Define organizational policies and answering policy-based questions and or clarifications
- Understands business requirements and can provide guidance about the future direction of the business area
- Responsible for identifying business impacts and deciding on configuration options in a timely manner
- Provides and coordinates functional support after the project go-live

Client - Functional and Subject Matter Experts

Working closely with the Frontline Implementation Consultants the subject matter experts will be responsible for the following:

- Provide specialist business process knowledge
- Responsible for configuration decisions and execution of test scenarios
- Ensure configuration and supports business impacts review
- Responsible for data validation

Client - System Administrator(s)

Working closely with the Frontline Implementation Consultants the system administrators will be responsible for the following:

- Responsible for day-to-day operations, upkeep of system, and user management.
- Create/edit/delete new records, packets, and forms



- Sending/tracking/completing forms
- It is necessary to include functional area system owners (e.g., recruiting, hiring and onboarding, compensation, time and attendance, etc.) who can define current policies, processes, and business needs
- Timely completion of project tasks and action items in support of the project plan and schedule
- Partners with IT Department and Frontline Consultant to verify data imports and data exchange
 - Provide named resource(s) responsible for data extraction.
 - Data must be provided using Frontline's standard templates.
 - The client will extract the data in the format requested, or work with their current vendor to extract the data.
 - If the client cannot generate the data based on the specification, there is no guarantee that Frontline Education staff will be able to import it.
 - It is the responsibility of the client to have reviewed the content of the data before sending to Frontline.
 - The district will work with Frontline Education to map any data that does not match a dropdown/look-up value in Frontline.
 - Any data transformation will be the responsibility of the client. This includes merging data sets, reformatting data, breaking apart or combining fields or removal of duplicate records.
 - Once the data has been imported, the client will review the data as it exists in the system for accuracy. If any discrepancies are found between what was sent and what was imported, Frontline will research and provide resolution or feedback. Once the data imported is deemed accurate, the client will provide sign-off.

Client - IT Department

Working closely with the Frontline Team the Client technical team will system administrators will be responsible for the following:

- Maintain user access, security, and workflow
- Ensure Frontline Education domains/IP addresses have been incorporated into any firewalls and/or spam filters
- Responsible for updating whitelist from Frontline
- Provide technical support in instances where local network/technology configurations impact usage of our solutions
- Engage with 3rd party vendor and manage the relationship for data transfers
- Work with the 3rd party vendor directly to provide Frontline with clearly defined specifications for data files
- Act as "subject matter expert" for all data content questions from Frontline representatives.
- Coordinate testing of files with the 3rd party vendor.
- Provide any SFTP credential information back to the vendor or facilitate the transfer of the data directly to the vendor.
- Subject Matter Expert for the implementation – including requirements, testing and go-live Support (as needed)



Scope of Work

Overall System Configuration

System configuration is accomplished through a blended approach of pre-configuration, Frontline Education configuration services, and Client configuration activities.

The system is collaboratively designed and built out over the course of multiple configuration calls and follow up actions. Natural spaces are planned in the project cadence for review and acceptance of configuration for individual data elements and pieces of functionality. Reference materials with step-by-step walk throughs are provided to help validate system is functioning to accomplish desired goals. Final User Acceptance Testing materials are provided to help both the Frontline and Client project teams walk through and ensure integrity of system configuration as planned.

Frontline Solution	Configuration Scope	Client to Provide
Frontline Central	<p>User Provisioning: Frontline will provision users provided in initial import template. Frontline will train the client on how to import future staff.</p> <p>General Configuration Fields: Frontline will configure users provided in initial import template. Frontline will assist the client with importing additional general configuration fields.</p> <p>Frontline Forms Library: Client has access to download an unlimited number of forms to create additional Processes.</p> <p>Processes: Frontline will configure Onboarding and Contract Processes, including associated forms and workflows. The configuration will include standard workflows and up to two complex workflows.</p> <ul style="list-style-type: none"> ○ Onboarding Process Includes: <ul style="list-style-type: none"> • Employee Personal Information • Federal I9 (PDF Overlay) • ID Verification • Federal W4 (PDF Overlay) • State Tax Form (PDF Overlay) • State Retirement System Form (PDF Overlay) • Direct Deposit • Policy Acknowledgements • Employee Handbook Acknowledgement • Benefit Package Receipt Acknowledgement • Credential Verification • Up to (5) Additional District Specific Forms ○ Contract Process Includes: <ul style="list-style-type: none"> • Frontline will build your Contract for Certified Staff • Tools for the client to replicate and adjust for additional contract types <p>As part of our blended learning approach, Frontline will train the client on building processes. Frontline will configure 75% of the processes, while the client will configure the remaining 25%. This approach equips the client with the skills needed to create and manage new processes independently in the future.</p> <p>Reports: Three (3) standard reports are available: Employee Data, Employee Assignments, Employee Credentials.</p>	<ul style="list-style-type: none"> <input type="checkbox"/> User information for all employees in data template, to include Name, Employee ID, Work email (required), Address, EEO, Phone, Emergency Contact information <input type="checkbox"/> Custom forms <input type="checkbox"/> Additional data points to be discussed during Implementation



	<p><u>Permissions</u>: Frontline will configure user permissions.</p> <p><u>Data Transfers</u>: Data Transfer abilities are available in Frontline Solutions. Frontline will set up (1) data transfer which is setup as either a flat file transfer or an export/import into an applicable vendor system. Examples include:</p> <ul style="list-style-type: none"> ○ Employee Data ○ Employee Assignments ○ Employee Credentials 	
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Project Timelines

Based on Frontline experience with Implementing the solution, below is a high-level estimated project timeline and order of implementation. After the Kickoff call, the Frontline project team will work with the Client to finalize an agreed upon timeline and order of importance based on Client goals.

Client should be thinking about various scenarios that may impact the timeline and be prepared to share with the Frontline project team during Kickoff. Examples are:

- School vacation weeks – Client project staff unavailable to work on the project
- Planned leave of absences for Client project staff
- Availability of Client project staff during contract renewal season, back-to-school staffing season, etc....
- The availability of resources to work on each solution - is it possible to run them at the same time since there are different project leads for each implementation, or are there project leads who would handle more than one of the implementations

Frontline will Kick off the overall project within (14) days of contract signature.

Solution	Standard Duration
Recruiting & Hiring Kickoff – Go Live	12 weeks
Frontline Central Kickoff – Go Live	10 weeks
Absence Management Kickoff – Go Live	9 weeks
Time & Attendance Kickoff – Go Live	9 weeks
Employee Evaluation Management Kickoff – Go Live	7 weeks
Professional Learning Management Kickoff – Go Live	6 weeks
HRMS Kickoff – Go Live	6 months
HCA Kickoff – Go Live	2 weeks

Project Scope Changes - Change Orders

Frontline shall perform the services specified in this SOW. Any other services or changes identified by the parties will require a duly executed Change Order. If the parties mutually agree to change this SOW, then, Frontline will create a Change Order documenting the change in Statement of Work, additional (or exchanged) services to be delivered and resources required, any changes to the project plan and/or deliverable dates (if applicable), and additional estimated fees (if applicable).



Both parties must properly execute the Change Order before any resources will be assigned or any additional/changed services will be performed.

Reasons for the execution of a Change Order include but are not limited to, any of the following changes to scope:

- Request to delay the Planned Go Live, 30 days or more from the original date
- Changes to the requirements once Discovery has been signed off and Configuration has begun
- Changes to decisions made by the Client that require rework or otherwise affect deliverables
- Changes to client team leading to the need for a pause in implementation, additional training, rework and/or changes to requirements

Steps to the Change Order Process: Project Scope Change Request Form

- Identify the change of scope
- Document the change
- Scope the change and quote
- Submission to Frontline and Client Executive Sponsors
- Executive Sponsor review
- Executive Sponsor approval / denial

Assumptions

- Frontline Education and Client will provide consistent, named resources to fill project roles throughout project timeline.
- Frontline Education have planned timelines based on presumed effort and availability of client resources. Time and effort will vary depending on actual availability and effort required to collect data and complete data entry and validation.
- Frontline Education and Client will use a collaborative approach to ensure implementation success.
- Client will provide subject matter experts familiar with organizational policies and procedures throughout the project.
- Some dual entry will be required during the transition from Legacy system to Frontline system. The amount will depend on decisions made regarding the transition.
- Data will only be loaded once, and delta files will not be used to update existing data
- Client project team will complete online courses, attend instructor-led training, participate in project status calls, and complete project tasks as planned.

Completion Criteria

- Frontline will make deliverables available to the Client for review and acceptance in accordance with the Implementation Plan timeline.
- Client will provide an adequate number of resources to review Deliverables to confirm conformity in all material respects based on mutually agreed upon requirements and specifications
- Client will provide written notice of acceptance or rejection within ten (10) business days of delivery.
- Deliverables which are not rejected by the Client within the above time frame shall be deemed accepted.
- During final sign-off, Client will approve of the work completed and Frontline will make the Production Environment live.
- Frontline will consider the project complete after final acceptance or under the following conditions:
 - Client has delayed for greater than 60 days without agreement on a Change Order



- Client has become unresponsive for greater than 60 days
- Frontline has requested final signoff and acceptance, or rejection has not been provided within 10 days





Frontline Education

Training Subscription



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Frontline Training Subscription

Our Training Subscription provides flexible, scalable training solutions tailored to fit your district’s unique schedule and professional development goals. Led by expert instructors, each interactive session is designed to engage participants at all experience levels—whether they are new to Frontline or seasoned users looking to deepen their expertise.

- **Just getting started?**
Begin your post-implementation journey with confidence through our **First-Year Onboarding Training Subscription**, purpose-built to support districts during their critical first year.
- **Looking for ongoing support?**
After your first year, continue building capacity and advancing user proficiency with our **Annual Training Subscription**, aligned with your academic calendar and evolving district needs.

With a focus on hands-on learning and strategic enablement, our training subscriptions ensure your teams are equipped to succeed—year after year.

Scope of Services

The **First-Year Onboarding Training Subscription** is tailored to support your district’s unique needs during its initial year of implementation. This subscription is designed to provide a structured yet flexible approach to onboarding, ensuring your district is equipped for long-term success with the solution.

Key features include:

- **Scheduled Check-ins:** Regular touchpoints to monitor progress, address questions, and provide strategic guidance.
- **Office Hours*:** Dedicated time with training specialists for real-time support and troubleshooting.
- **Flexible Training Hours:** Customizable training sessions focused on your district’s specific needs throughout the school year.
- **Remote Delivery:** All training sessions are delivered virtually to maximize accessibility and convenience.

*Office hours are applicable to the Student solutions only.

**Training room size limits of 30 participants

1 st Year Onboarding Training Subscription	Bronze Package	Silver Package	Gold Package
Check-Ins	<ul style="list-style-type: none"> • 4 Check-Ins, 1-hour each 	<ul style="list-style-type: none"> • 4 Check-Ins, 2-hours each <p>Or</p> <ul style="list-style-type: none"> • 8 Check-Ins, 1-hour each 	<ul style="list-style-type: none"> • 6 Check-Ins, 2-hours each <p>Or</p> <ul style="list-style-type: none"> • 12 Check-Ins, 1-hour each



Training Hours	<ul style="list-style-type: none"> • 2-hour training session 	<ul style="list-style-type: none"> • 4-hours of training broken out into (2) 2-hour sessions 	<ul style="list-style-type: none"> • 8-hours of training, broken out into (4) 2-hour sessions
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The **Annual Training Subscription** is designed to meet the evolving needs of your district by providing ongoing professional development aligned with the school calendar. This flexible subscription ensures your staff receives timely, relevant training throughout the year, with key focus periods during the following “Cycles”:

- **Back to School** (July – October)
- **Mid-Year Refresh** (November – February)
- **End of Year Wrap-Up** (March – June)

Tailored to Your District’s Goals

Each subscription includes a dedicated **Annual Planning Session** with a Client Success Manager to proactively map out training engagements for the year. This collaborative session ensures alignment with your district’s strategic initiatives, staff development cycles, and solution adoption goals.

Flexible Use of Training Hours

- Training hours may be allocated toward group sessions, role-specific deep dives, or just-in-time learning needs.
- Where applicable, hours may also be applied toward a **solution certification seat**, empowering key staff with advanced expertise.

Convenient Remote Delivery

All training sessions are delivered virtually, providing accessibility and convenience without compromising the quality of instruction.

**Training room size limits of 30 participants

Annual Training Subscription	Bronze Package	Silver Package	Gold Package
Annual Planning Session	<ul style="list-style-type: none"> • 1-hour planning session with a CSM 	<ul style="list-style-type: none"> • 1-hour planning session with a CSM 	<ul style="list-style-type: none"> • 1-hour planning session with a CSM
Training Hours Included	<ul style="list-style-type: none"> • 6 Hours of Training • Suggested usage of 2 hours per cycle 	<ul style="list-style-type: none"> • 12 Hours of Training • Suggested usage of 4 hours per cycle • 3 Hours can be used towards one Certification seat 	<ul style="list-style-type: none"> • 24 Hours of Training • Suggested usage of 8 hours per cycle • 3 Hours can be used towards one Certification seat

Training Offerings

Frontline	Training Sessions
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Solutions	
Student	<p><u>All Student Solutions:</u></p> <ul style="list-style-type: none"> System Administrator General Settings Training System Administrator Roles and Permissions Training <p><u>IEP:</u></p> <ul style="list-style-type: none"> IEP Workflow Training Evaluations Training Goals and Progress Reports Training Reporting Training <p><u>504:</u></p> <ul style="list-style-type: none"> 504 End User Workflow <p><u>RTI:</u></p> <ul style="list-style-type: none"> RTI Administrator Configuration Training RTI End User Workflow
HCM	<p><u>All HCM Solutions:</u></p> <ul style="list-style-type: none"> New System Administrator training Certification Course <p><u>Absence Management:</u></p> <ul style="list-style-type: none"> Balance Rollover training School Year Calendar training Employee Import training Substitute Import training Report-Writing Training <p><u>Time & Attendance:</u></p> <ul style="list-style-type: none"> School Year Calendar training Employee Import training Substitute Import training Report-Writing Training
Business	<p><u>Inventory Help Desk Management:</u></p> <ul style="list-style-type: none"> Audit training Asset Distribution training Asset Collection training Instructional Material training <p><u>Payroll:</u></p> <ul style="list-style-type: none"> Stipends overview Outside impacts on payroll and prevention of issues TRS related funding of payroll



Scheduling

The Training Subscription Package includes one (1) Annual Planning Session with a Customer Success Manager (“CSM”). This session shall be used to assess the Client’s current training requirements and to collaboratively develop a training schedule for the upcoming contract year. If all training needs are not known at the beginning of the contract term, training sessions may be scheduled on an as-needed basis, subject to the following conditions:

- **Advance Request:** Client shall submit training session requests no later than thirty (30) calendar days prior to the proposed training date.
- **Availability:** All training sessions are scheduled on a first-come, first-served basis and are subject to availability of Frontline Education training staff.
- **Delivery Format:** Training will be delivered virtually. If on-site sessions are requested there will be additional charges and pre-approval by Frontline.
- **Cancellations and Rescheduling:** Client must provide at least ten (10) business days' notice to cancel or reschedule a training session. Sessions canceled or rescheduled with less notice may be deducted from the available training hours.

Usage

Frontline Education shall maintain a record of total training hours included in the subscription package, hours consumed, and remaining hours during the contract term. Training hours are intended to be utilized evenly across contract cycles.

Additional Terms

Authorized Contacts

Only designated Client personnel authorized in writing, may request training sessions.

Exclusions

Training hours do not include configuration services or onsite delivery of training.

Termination and Refunds

In the event of early termination, any unused training hours shall be forfeited, and no refund shall be provided unless otherwise agreed in the Master Services Agreement.

Reporting

Client can view usage summaries detailing completed sessions, remaining hours, and upcoming scheduled or requested trainings, via their Training link.



ROMANS, WIEMER & ASSOCIATES

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Steven D. Wiemer, CPA

Gayle D. Stelger, CPA

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rwacpas@windstream.net

November 4, 2025

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, 2025, 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, 2025, 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, 2025, 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: klz

Independent Auditors Report

Classification Schedule of Payroll
by NCCI Codes
For the Year Beginning September 1, 2024 and Ending August 31, 2025

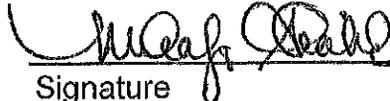
<u>Class Code</u>	<u>Class Description</u>	<u>Total Payroll*</u>
8868	Professional Employees, Teachers, Administrator, Aides, and Clerical	\$ <u>15,893,558.16</u>
9101	Custodians, Cooks, and all other Employees	\$ <u>1,449,540.77</u>
7380	Bus Drivers	\$ <u>604,455.50</u>
Total Payroll		\$ <u>17,947,554.43</u>

Legend

**Total gross payroll before deductions.*

Waverly School District 55-0145

Name of District


Signature

November 10, 2025

Date

Report Due by: November 14, 2025

Please Return to: NASB ALICAP
1311 Stockwell Street
Lincoln, NE 68502

ROMANS, WIEMER & ASSOCIATES

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November 4, 2025

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, 2025, 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 2024-2025 school year.
7. We sampled 13 students from the ADVISER report for the year ended August 31, 2025 and traced the days enrolled, present, and absent to the District's information system.
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

Reportable instances of noncompliance were included 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*.

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: klz

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA

FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2025

ROMANS, WIEMER & ASSOCIATES

Certified Public Accountants, P.C.

Steven D. Wiemer, CPA

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November 4, 2025

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, 2025, 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: klz

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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November 4, 2025

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, 2025, 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, 2025, 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, 2025, 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: kiz

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS
AUGUST 31, 2025

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, 2025 reflect an increase of \$6,570,577.12 from the August 31, 2024 balance of \$20,957,999.01. Key elements of this increase consist of the following:
(Continued)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS
AUGUST 31, 2025

Governmental Activities (Continued)

	<u>2023-2024</u>	<u>2024-2025</u>
Receipts:		
Local	\$ 25,156,954.13	\$ 20,187,441.08
County	154,054.46	308,667.48
State	9,405,400.85	16,315,205.09
Federal	1,473,457.33	1,703,926.33
Sales of Meals	881,067.84	865,567.67
Investment Income	283,027.37	499,244.58
Other Receipts	358,770.52	7,424,657.52
Transfers	200,000.00	304,740.76
	<hr/>	<hr/>
Total Receipts	\$ 37,912,732.50	\$ 47,609,450.51
Disbursements:		
Instruction	\$ 15,818,954.34	\$ 16,622,065.38
Support Services – Students	2,304,018.25	2,597,577.82
Support Services – Instruction	1,857,496.97	1,973,002.16
Support Services – General Administration	991,299.44	1,059,006.59
Office of the Principal	1,667,030.00	1,586,530.69
Central Services	220,149.56	392,953.81
Operation and Maintenance of Plant	2,957,920.96	3,294,177.55
Student Transportation	993,244.44	1,155,275.47
Private and State Programs	265,206.52	251,232.38
Federal Programs	1,298,264.64	715,885.15
Student Activities	1,233,762.69	1,544,891.58
Other Purchased Services and Supplies	195,829.47	4,491,907.66
School Nutrition Program	1,295,147.12	1,497,143.40
Debt Service	2,725,043.60	2,557,357.97
Capital Outlay	859,707.44	995,125.02
Transfers	200,000.00	304,740.76
	<hr/>	<hr/>
Total Disbursements	\$ 34,883,075.44	\$ 41,038,873.39
Change in Net Assets	\$ 3,029,657.06	\$ 6,570,577.12
Modified Cash Basis Fund Balance – Beginning of Year	17,928,341.95	20,957,999.01
	<hr/>	<hr/>
Modified Cash Basis Fund Balance – End of Year	\$ 20,957,999.01	\$ 27,528,576.13
	<hr/>	<hr/>

(Continued)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
MANAGEMENT'S DISCUSSION AND ANALYSIS
AUGUST 31, 2025

Governmental Activities (Continued)

The expenses of School District 145 – Waverly's governmental activities for the year ended August 31, 2025 of \$41,038,873.39 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 \$1,695,734.61. Federal and state grants and other contributions accounted for \$5,730,200.72. The net cost of \$33,612,938.06 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 2024 – 2025 fiscal year increased by \$3,067,188.39. The largest contributing factor to the increase is approximately \$6,370,000.00 more in state receipts.

The Bond Fund's cash position over the course of the 2024 – 2025 fiscal year increased by \$352,151.52. The increase is due to current year tax collections being more than debt service disbursements.

The Qualified Capital Purchase Undertaking Fund's cash position over the course of the 2024 – 2025 fiscal year increased by \$2,630,904.71. This increase is due to a \$6,250,000.00 bond issue during the current fiscal year.

Debt Administration

The District had outstanding long term debt of \$17,775,000.00 as of August 31, 2025 as compared to \$13,643,000.00 as of August 31, 2024.

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, 2025

	<u>Governmental Activities</u>
Assets:	
Cash and Deposits	\$25,872,005.97
County Treasurers' Balance	<u>1,656,570.16</u>
Total Assets	<u>\$27,528,576.13</u>
Liabilities	<u>\$ 0.00</u>
Net Position	
Unrestricted	<u>\$27,528,576.13</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, 2025

	Program Cash Receipts		
	Cash Disbursements	Charges for Services	Operating Grants and Contributions
Governmental Activities:			
Regular Instruction Programs	\$(12,501,317.84)		
Limited English Proficiency Programs	(52,444.77)		
Poverty Programs	(332,320.59)		
Special Education Instruction	(3,703,912.62)		\$3,367,654.00
Summer School	(32,069.56)	\$ 1,100.00	
Guidance Services	(844,400.74)		
Health Services	(300,350.16)		
Psychological Services: SPED School Age	(202,050.41)		
Speech Pathology & Audiology Services:			
SPED School Age	(409,486.31)		
Occupational Therapy - Related Services:			
SPED School Age	(2,690.56)		
Physical Therapy - Related Services:			
SPED School Age	(22,520.61)		
Visually Impaired - Related Services:			
Sped School Age	(6,623.00)		
Support Services - Other	(809,456.03)		
Instruction & Curriculum Development	(694,981.70)		
Instruction Staff Training	(13,450.33)		
Library/Media Services	(620,856.48)		
Instruction-Related Technology	(643,713.65)		
Board of Education	(157,904.77)		
Executive Administration Services	(864,090.54)		
District Legal Services	(37,011.28)		
Office of Principal	(1,586,530.69)		
Fiscal Services	(152,768.97)		
Planning, Research, Development & Evaluation Services	(45,662.50)		
Personnel Services	(194,522.34)		
(Continued)			

See Accompanying Notes to the Financial Statements

Net
Disbursements
Receipts and
Changes in
Net Position

\$(12,501,317.84)
(52,444.77)
(332,320.59)
(336,258.62)
(30,969.56)
(844,400.74)
(300,350.16)
(202,050.41)

(409,486.31)

(2,690.56)

(22,520.61)

(6,623.00)
(809,456.03)
(694,981.70)
(13,450.33)
(620,856.48)
(643,713.65)
(157,904.77)
(864,090.54)
(37,011.28)
(1,586,530.69)
(152,768.97)

(45,662.50)
(194,522.34)

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, 2025

	<u>Program Cash Receipts</u>		
	<u>Cash</u>	<u>Charges for</u>	<u>Operating</u>
	<u>Disbursements</u>	<u>Services</u>	<u>Grants and</u>
			<u>Contributions</u>
Governmental Activities: (Continued)			
Operation of Buildings	\$ (1,743,014.30)		
Maintenance of Buildings	(1,274,888.22)		
Care & Upkeep of Grounds	(273,114.79)		
Security	(945.24)		
Safety	(2,215.00)		
Vehicle Operation & Purchasing - Regular Education	(961,671.47)	\$ 21,489.92	
Vehicle Operation & Purchasing - School Age SPED	(193,604.00)		\$ 156,934.00
Private and State Categorical Programs	(251,232.38)	19,360.00	37,261.00
Federal Programs	(715,885.15)		1,373,363.85
Transfers	(304,740.76)		
Other Purchased Services & Supplies	(4,491,907.66)		
Student Activities	(1,544,891.58)	788,217.02	459,955.42
School Nutrition	(1,497,143.40)	865,567.67	335,032.45
Debt Service	(2,557,357.97)		
Capital Outlay	(995,125.02)		
Net Program (Disbursements)			
Receipts	\$(41,038,873.39)	\$1,695,734.61	\$5,730,200.72

See Accompanying Notes to the Financial Statements

Net
Disbursements
Receipts and
Changes in
Net Position

\$ (1,743,014.30)
(1,274,888.22)
(273,114.79)
(945.24)
(2,215.00)

(940,181.55)

(36,670.00)
(194,611.38)
657,478.70
(304,740.76)
(4,491,907.66)
(296,719.14)
(296,543.28)
(2,557,357.97)
(995,125.02)

\$(33,612,938.06)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2025

	<u>Program Cash Receipts</u>		
	<u>Cash</u>	<u>Charges for</u>	<u>Operating</u>
	<u>Disbursements</u>	<u>Services</u>	<u>Grants and</u>
			<u>Contributions</u>
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

\$ 19,357,274.14
308,667.48
12,748,886.12
499,244.58
304,740.76
7,424,657.52

\$ 40,643,470.60

\$ 7,030,532.54

20,957,999.01

\$ 27,988,531.55

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, 2025

	Major Funds		
	General Fund	Bond Fund	Qualified Capital Purpose Undertaking Fund
Receipts:			
Local Receipts	\$ 15,644,860.20	\$ 2,081,333.06	\$ 486,203.14
County Receipts	308,667.48		
State Receipts	15,418,134.19	234,339.21	266,569.73
Federal Receipts	1,373,363.85		
Sales of Meals			
Investment Income	219,612.36	83,630.50	174,994.36
Non-Revenue Receipts	54,998.07		6,369,299.45
	<hr/>	<hr/>	<hr/>
Total Receipts	\$ 33,019,636.15	\$ 2,399,302.77	\$ 7,297,066.68
	<hr/>	<hr/>	<hr/>
Other Financing Sources:			
Transfers From Other Funds			
	<hr/>	<hr/>	<hr/>
Total Receipts and Other Financing Sources	\$ 33,019,636.15	\$ 2,399,302.77	\$ 7,297,066.68
	<hr/>	<hr/>	<hr/>
Disbursements:			
Regular Instruction Programs	\$ 12,501,317.84		
Limited English Proficiency Programs	52,444.77		
Poverty Programs	332,320.59		
Special Education Instruction	3,703,912.62		
Summer School	32,069.56		
Guidance Services	844,400.74		
Health Services	300,350.16		
Psychological Services: SPED School Age	202,050.41		
Speech Pathology & Audiology Services:			
SPED School Age	409,486.31		
Occupational Therapy - Related Services:			
SPED School Age	2,690.56		
Physical Therapy - Related Services:			
SPED School Age	22,520.61		
(Continued)			

See Accompanying Notes to the Financial Statements

Special Building Fund	Depreciation Fund	Activities Fund	School Nutrition Fund	Total Governmental Funds
\$ 726,872.24		\$1,248,172.44		\$ 20,187,441.08
				308,667.48
391,691.99			\$ 4,469.97	16,315,205.09
			330,562.48	1,703,926.33
			865,567.67	865,567.67
803.22	\$ 18,952.47		1,251.67	499,244.58
	1,000,360.00			7,424,657.52
<u>\$1,119,367.45</u>	<u>\$1,019,312.47</u>	<u>\$1,248,172.44</u>	<u>\$1,201,851.79</u>	<u>\$ 47,304,709.75</u>
		\$ 204,740.76	\$ 100,000.00	\$ 304,740.76
<u>\$1,119,367.45</u>	<u>\$1,019,312.47</u>	<u>\$1,452,913.20</u>	<u>\$1,301,851.79</u>	<u>\$ 47,609,450.51</u>
				\$ 12,501,317.84
				52,444.77
				332,320.59
				3,703,912.62
				32,069.56
				844,400.74
				300,350.16
				202,050.41
				409,486.31
				2,690.56
				22,520.61

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, 2025

	Major Funds		
	General Fund	Bond Fund	Qualified Capital Purpose Undertaking Fund
Disbursements: (Continued)			
Visually Impaired - Related Services:			
Sped School Age	\$ 6,623.00		
Support Services - Other	809,456.03		
Instruction & Curriculum Development	694,981.70		
Instruction Staff Training	13,450.33		
Library/Media Services	620,856.48		
Instruction-Related Technology	643,713.65		
Board of Education	157,904.77		
Executive Administration Services	864,090.54		
District Legal Services	37,011.28		
Office of Principal	1,586,530.69		
Fiscal Services	152,768.97		
Planning, Research, Development & Evaluation Services	45,662.50		
Personnel Services	194,522.34		
Operation of Buildings	1,743,014.30		
Maintenance of Buildings	1,274,888.22		
Care & Upkeep of Grounds	273,114.79		
Security	945.24		
Safety	2,215.00		
Vehicle Operation & Purchasing - Regular Education	961,671.47		
Vehicle Operation & Purchasing - School Age SPED	193,604.00		
Private and State Categorical Programs	251,232.38		
Federal Programs	715,885.15		
Other Purchased Services & Supplies			\$ 4,461,612.95
Student Activities			
School Nutrition			
(Continued)			

See Accompanying Notes to the Financial Statements

Special Building Fund	Depreciation Fund	Activities Fund	School Nutrition Fund	Total Governmental Funds
				\$ 6,623.00
				809,456.03
				694,981.70
				13,450.33
				620,856.48
				643,713.65
				157,904.77
				864,090.54
				37,011.28
				1,586,530.69
				152,768.97
				45,662.50
				194,522.34
				1,743,014.30
				1,274,888.22
				273,114.79
				945.24
				2,215.00
				961,671.47
				193,604.00
				251,232.38
				715,885.15
\$ 30,294.71				4,491,907.66
		\$1,544,891.58		1,544,891.58
			\$1,497,143.40	1,497,143.40

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, 2025

	Major Funds		
	General Fund	Bond Fund	Qualified Capital Purpose Undertaking Fund
Disbursements: (Continued)			
Debt Service		\$ 2,047,151.25	\$ 204,549.02
Capital Outlay			
Total Disbursements	<u>\$ 29,647,707.00</u>	<u>\$ 2,047,151.25</u>	<u>\$ 4,666,161.97</u>
Other Financing Uses:			
Transfers to Other Funds	\$ 304,740.76		
Total Disbursements and Other Financing Uses	<u>\$ 29,952,447.76</u>	<u>\$ 2,047,151.25</u>	<u>\$ 4,666,161.97</u>
Excess (Deficiency) of Receipts over Disbursements	\$ 3,067,188.39	\$ 352,151.52	\$ 2,630,904.71
Modified Cash Basis Fund Balance - Beginning of Year	<u>14,346,375.96</u>	<u>3,522,788.38</u>	<u>412,607.15</u>
Modified Cash Basis Fund Balance - End of Year	<u>\$ 17,413,564.35</u>	<u>\$ 3,874,939.90</u>	<u>\$ 3,043,511.86</u>
Cash and Deposits	\$ 16,007,846.59	\$ 3,734,949.69	\$ 2,998,534.64
County Treasurers' Balance	<u>1,405,717.76</u>	<u>139,990.21</u>	<u>44,977.22</u>
	<u>\$ 17,413,564.35</u>	<u>\$ 3,874,939.90</u>	<u>\$ 3,043,511.86</u>

See Accompanying Notes to the Financial Statements

Special Building Fund	Depreciation Fund	Activities Fund	School Nutrition Fund	Total Governmental Funds
\$ 305,657.70				\$ 2,557,357.97
464,137.51	\$ 277,705.35		\$ 253,282.16	995,125.02
<u>\$ 800,089.92</u>	<u>\$ 277,705.35</u>	<u>\$ 1,544,891.58</u>	<u>\$ 1,750,425.56</u>	<u>\$ 40,734,132.63</u>
				\$ 304,740.76
<u>\$ 800,089.92</u>	<u>\$ 277,705.35</u>	<u>\$ 1,544,891.58</u>	<u>\$ 1,750,425.56</u>	<u>\$ 41,038,873.39</u>
\$ 319,277.53	\$ 741,607.12	\$ (91,978.38)	\$ (448,573.77)	\$ 6,570,577.12
464,546.55	720,736.49	840,112.79	650,831.69	20,957,999.01
<u>\$ 783,824.08</u>	<u>\$ 1,462,343.61</u>	<u>\$ 748,134.41</u>	<u>\$ 202,257.92</u>	<u>\$ 27,528,576.13</u>
\$ 717,939.11	\$ 1,462,343.61	\$ 748,134.41	\$ 202,257.92	\$ 25,872,005.97
65,884.97				1,656,570.16
<u>\$ 783,824.08</u>	<u>\$ 1,462,343.61</u>	<u>\$ 748,134.41</u>	<u>\$ 202,257.92</u>	<u>\$ 27,528,576.13</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, 2026

	Major Funds		
	General Fund	Bond Fund	Qualified Capital Purpose Undertaking Fund
Cash Basis Fund Balances - End of Year			
Committed		\$ 3,874,939.90	\$ 3,043,511.86
Assigned			
Unassigned	\$ 17,413,564.35		
	<u>\$ 17,413,564.35</u>	<u>\$ 3,874,939.90</u>	<u>\$ 3,043,511.86</u>

See Accompanying Notes to the Financial Statements

Special Building Fund	Depreciation Fund	Activities Fund	School Nutrition Fund	Total Governmental Funds
				\$ 6,918,451.76
\$ 783,824.08	\$1,462,343.61	\$ 748,134.41	\$ 202,257.92	3,196,560.02
				17,413,564.35
<u>\$ 783,824.08</u>	<u>\$1,462,343.61</u>	<u>\$ 748,134.41</u>	<u>\$ 202,257.92</u>	<u>\$ 27,528,576.13</u>

See Accompanying Notes to the Financial Statements

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2025

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, 2025

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, 2025

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, 2025

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, 2025

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, 2025, consisted of the following:

	<u>Book Amount</u>	<u>Bank Amount</u>
<u>General Fund</u>		
Cash in Bank – Horizon Bank	\$ 16,007,646.59	\$ 16,015,472.88
Cash in Bank – Payroll – Horizon Bank	0.00	88,208.68
<u>Depreciation Fund</u>		
Cash in Bank – Horizon Bank	1,462,343.61	1,462,343.61
<u>Activities Fund</u>		
Cash in Bank – First State Bank	736,658.70	772,322.38
Cash in Bank – Riverstone Bank	11,475.71	11,475.71

(Continued)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 4

Cash and Deposits (Continued)

	Book Amount	Bank Amount
<u>School Nutrition Fund</u>		
Cash in Bank – First State Bank	\$ 197,910.21	\$ 221,514.14
Cash in Bank – Riverstone Bank	0.00	7,629.20
Cash in Bank – Horizon Bank	4,347.71	4,347.71
 <u>Bond Fund</u>		
Cash in Bank – Horizon Bank	3,734,949.69	3,734,949.69
 <u>Special Building Fund</u>		
Cash in Bank – Horizon Bank	717,938.78	717,938.78
Nebraska School District – Liquid Asset Fund	0.33	0.33
 <u>Qualified Capital Purpose Undertaking Fund</u>		
Cash in Bank – Horizon Bank	2,998,534.64	2,998,534.64
	\$ 25,871,805.97	\$ 26,034,737.75

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, 2025, the School District had bank deposits of \$26,034,737.75. Of this balance \$26,003,473.13 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. \$31,264.29 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.

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
(Continued)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 4

Cash and Deposits (Continued)

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, 2025.

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, 2025
<u>General Fund</u>		
Lancaster County	\$ 705,200.89	\$ 545,807.81
Cass County	961,643.07	707,298.72
Otoe County	199,715.41	143,156.35
Saunders County	8,354.54	9,454.88
	<u>\$ 1,874,913.91</u>	<u>\$ 1,405,717.76</u>
<u>Bond Fund</u>		
Lancaster County	\$ 56,763.17	\$ 55,801.82
Cass County	72,630.39	69,535.58
Otoe County	14,988.97	13,719.04
Saunders County	646.04	933.77
	<u>\$ 145,028.57</u>	<u>\$ 139,990.21</u>
<u>Special Building Fund</u>		
Lancaster County	\$ 27,520.22	\$ 22,381.81
Cass County	44,281.67	35,797.65
Otoe County	9,220.13	7,222.25
Saunders County	397.41	483.26
	<u>\$ 81,419.43</u>	<u>\$ 65,884.97</u>

(Continued)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 5

Funds held by County Treasurer (Continued)

	August 31, 2024	August 31, 2025
<u>Qualified Capital Purpose Undertaking Fund</u>		
Lancaster County	\$ 11,560.04	\$ 15,236.33
Cass County	16,717.61	24,445.06
Otoe County	3,463.93	4,966.81
Saunders County	149.31	329.02
	\$ 31,890.89	\$ 44,977.22

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. 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, 2025, was \$0.970978 per \$100 assessed value.

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2025

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, 2024, there were 263 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, 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, 2025

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, 2025, the District's total payroll for all employees was \$18,000,471.75. Total covered payroll was \$17,376,239.02. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Contributions

On May 6, 2025, LB645 was signed into law. LB645 changes contribution rates for the School Employees Retirement System ("the Plan"). The contribution rate for members, employers, and the State of Nebraska will now be dependent on the funded status of the Plan as determined by the independent, third-party actuarial valuation report.

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

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

The employee contribution was equal 9.78 percent from July 1, 2023, to June 30, 2024. The employee contribution was 8.0 percent from July 1, 2025, to August 31, 2025. The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2025 was \$1,664,772.15.

(Continued)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 7

Retirement Plan (Continued)

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

Pension Liabilities

At June 30, 2024 the District had a liability of \$(3,129,602) 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, 2024, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date. The NPERs School Plan was 99.9% funded as of November 18, 2024 based on the actuarial valuation report. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2024, the District's proportion was 0.568560 percent, which was an increase of 0.007354 percent from its proportion measured as of June 30, 2023.

For the year ended June 30, 2024, the District's allocated pension expense was \$(501,858).

Actuarial Assumptions

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

Inflation	2.35 percent
Salary increases, including wage inflation	2.85 – 12.95 percent
Cost-Of-Living Adjustment	Members hired before July 1, 2013: 2.00% with a floor benefit equal to 75% purchasing power of original benefit
	Members hired on/after July 1, 2013: 1.00% with no floor benefit
Investment Rate Return, net of investment expense, including inflation	7.0 percent

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

(Continued)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 7

Retirement Plan (Continued)

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

The School'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, 2024 valuations for the School plan are based on the results of the most recent actuarial experience study, which covered the four-year period ending June 30, 2019. The experience study report is dated December 21, 2020.

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

(Continued)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 7

Retirement Plan (Continued)

Discount Rate

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

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and 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 2123.

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

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

	<u>Discount rate</u>	<u>District's proportionate Share of net pension liability</u>
1% decrease	6.0%	\$ 9,889,694
Current discount rate	7.0%	\$ (3,129,602)
1% increase	8.0%	\$ (13,804,251)

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.

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2025

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, 2025, the value of commodities received by the School was \$62,291.93

NOTE 10

General Long-Term Debt

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	1,370,000.00
Amount Redeemed During the Year	<u>205,000.00</u>
Total Amount Bonds Outstanding (Continued)	<u>\$ 210,000.00</u>

Debt Service Requirements for the Remaining Years as of August 31, 2025:

Date Due	Principal Amount	Interest Rate	Interest Amount	Total
12/15/2025 (Continued)	<u>\$ 210,000.00</u>	1.600%	<u>\$ 1,680.00</u>	<u>\$ 211,680.00</u>

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2025

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	1,250,000.00
Amount Redeemed During the Year	<u>450,000.00</u>
 Total Amount Bonds Outstanding	 <u>\$ 5,715,000.00</u>

Debt Service Requirements for the Remaining Years as of August 31, 2025:

<u>Date Due</u>	<u>Principal Amount</u>	<u>Interest Rate</u>	<u>Interest Amount</u>	<u>Total</u>
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>\$ 5,715,000.00</u>		<u>\$ 645,675.00</u>	<u>\$ 6,360,675.00</u>

(Continued)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2025

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		1,650,000.00
Amount Redeemed During the Year		850,000.00
Total Amount Bonds Outstanding	\$	875,000.00

Debt Service Requirements for the Remaining Years as of August 31, 2025:

Date Due	Principal Amount	Interest Rate	Interest Amount	Total
12/15/2025	\$ 875,000.00	2.000%	\$ 8,750.00	\$ 883,750.00

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		605,000.00
Amount Redeemed During the Year		315,000.00
Total Amount Bonds Outstanding	\$	3,830,000.00

Debt Service Requirements for the Remaining Years as of August 31, 2025:

Date Due	Principal Amount	Interest Rate	Interest Amount	Total
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

(Continued)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 10

General Long-Term Debt (Continued)

Date Due	Principal Amount	Interest Rate	Interest Amount	Total
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>\$ 3,830,000.00</u>		<u>\$ 380,587.50</u>	<u>\$ 4,210,587.50</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	843,000.00
Amount Redeemed During the Year	<u>289,000.00</u>
Total Amount Bonds Outstanding	<u>\$ 895,000.00</u>

Debt Service Requirements for the Remaining Years as of August 31, 2025:

Date Due	Principal Amount	Interest Rate	Interest Amount	Total
11/1/2025	\$ 146,000.00	1.49%	\$ 6,667.75	\$ 152,667.75
5/1/2026	147,000.00	1.49%	5,580.05	152,580.05
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>\$ 895,000.00</u>		<u>\$ 23,497.30</u>	<u>\$ 918,497.30</u>

(Continued)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 10

General Long-Term Debt (Continued)

Limited Tax School Improvement Bonds, Series 2024

Date Issued: November 20, 2024

Date Due: May 15, 2025 through November 15, 2034

Original Amount Issued	\$ 6,250,000.00	
Amount Redeemed During the Year	0.00	
Total Amount Bonds Outstanding	\$ 6,250,000.00	

Debt Service Requirements for the Remaining Years as of August 31, 2025:

Date Due	Principal Amount	Interest Rate	Interest Amount	Total
11/15/2025	\$ 515,000.00	3.100%	\$ 121,445.00	\$ 636,445.00
5/15/2026			113,462.50	113,462.50
11/15/2026	530,000.00	5.000%	113,462.50	643,462.50
5/15/2027			100,212.50	100,212.50
11/15/2027	555,000.00	5.000%	100,212.50	655,212.50
5/15/2028			86,337.50	86,337.50
11/15/2028	585,000.00	5.000%	86,337.50	671,337.50
5/15/2029			71,712.50	71,712.50
11/15/2029	615,000.00	5.000%	71,712.50	686,712.50
5/15/2030			56,337.50	56,337.50
11/15/2030	645,000.00	4.000%	56,337.50	701,337.50
5/15/2031			43,437.50	43,437.50
11/15/2031	670,000.00	3.000%	43,437.50	713,437.50
5/15/2032			33,387.50	33,387.50
11/15/2032	690,000.00	3.000%	33,387.50	723,387.50
5/15/2033			23,037.50	23,037.50
11/15/2033	710,000.00	3.125%	23,037.50	733,037.50
5/15/2034			11,943.75	11,943.75
11/15/2034	735,000.00	3.250%	11,943.75	746,943.75
	\$ 6,250,000.00		\$ 1,201,182.50	\$ 7,451,182.50

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 11

Long-Term Debt

Combined maturities for all debt is as follows:

<u>Year Ended</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025-2026	\$ 2,678,000.00	\$ 430,040.30	\$ 3,108,040.30
2026-2027	1,634,000.00	378,089.75	2,012,089.75
2027-2028	1,678,000.00	330,244.75	2,008,244.75
2028-2029	1,420,000.00	283,420.00	1,703,420.00
2029-2030	1,470,000.00	239,601.25	1,709,601.25
2030-2031	1,510,000.00	195,592.50	1,705,592.50
2031-2032	1,550,000.00	155,192.50	1,705,192.50
2032-2033	1,590,000.00	118,387.50	1,708,387.50
2033-2034	1,625,000.00	81,010.00	1,706,010.00
2034-2035	1,670,000.00	40,293.75	1,710,293.75
2035-2036	950,000.00	9,500.00	959,500.00
	<u>\$ 17,775,000.00</u>	<u>\$ 2,261,372.30</u>	<u>\$ 20,036,372.30</u>

NOTE 12

Changes in Long-Term Debt

	<u>August 31, 2024</u>	<u>New Debt</u>	<u>Repayment</u>	<u>August 31, 2025</u>
Bond Issues	<u>\$ 13,634,000.00</u>	<u>\$ 6,250,000.00</u>	<u>\$ 2,109,000.00</u>	<u>\$ 17,775,000.00</u>

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 (Continued)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 14

Tax Abatement (Continued)

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, 2025 is as follows:

<u>Tax Abatement Program</u>	<u>Amount Abated During the Year</u>
Fourth Street Project	\$ 11,043.27
Northwestern Electric FAC Redev Project	\$ 11,155.57
Tractor Supply Distribution	\$ 146,127.33
Tractor Supply Retail	\$ 19,453.54
Vacek Enterprises 9811	\$ 4,214.04
Waverly Area B Redv 9809	\$ 177,186.01
Woodstock Holdings Project 9817	\$ 15,335.63

NOTE 15

Transfers

During the year ended August 31, 2025, the District made the following transfers:

General Fund to Activities Fund to support various organizations and activities	– \$ 204,740.76
General Fund to School Nutrition Fund to support operations	– \$ 100,000.00

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 (Continued)

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE FINANCIAL STATEMENTS
AUGUST 31, 2025

NOTE 16

Potential Component Unit (Continued)

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.

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, 2025

	<u>Actual</u>	<u>Budget Original & Final</u>
Fund Balance, September 1, 2024	\$ 14,346,375.96	\$ 4,801,653.00
Receipts: (Schedule A)	33,019,636.15	29,574,583.00
	\$47,366,012.11	\$34,376,236.00
Disbursements: (Schedule B)	29,952,447.76	30,876,236.00
Fund Balance, August 31, 2025	<u>\$17,413,564.35</u>	<u>\$ 3,500,000.00</u>
Represented by:		
Petty Cash	\$ 200.00	
Cash in Bank - Checking	650,676.52	
Cash in Bank - Imprest	5,000.00	
ICS & Money Market Accounts - General	15,351,970.07	
County Treasurers' Balance, August 31, 2025	<u>1,405,717.76</u>	
	<u>\$17,413,564.35</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, 2025

	<u>Actual</u>	<u>Budget Original & Final</u>
<u>1000 Local Receipts</u>		
1100 Local District Taxes	\$13,803,002.79	\$20,953,203.00
1115 Carline Tax	4,062.60	4,500.00
1120 Public Power District Sales Tax	53,198.76	
1125 Motor Vehicle Taxes	1,698,106.33	1,240,000.00
1140 Penalties & Interest on Taxes	36,192.90	
1312 Tuition From Individuals for Summer School	1,100.00	3,000.00
1370 Preschool Tuition & Fees	19,360.00	14,000.00
1410 Transportation Cross Town Bus	21,489.92	
1510 Interest Income	219,612.36	100,000.00
1910 Rental of School Equipment & Facilities	1,975.00	2,000.00
1911 Local License Fees	4,352.50	2,000.00
1925 Categorical Grants From Corporations & Other Private Interests	988.71	
1942 Textbook Rentals	80.69	
1951 Miscellaneous Revenues from Other Local Governments	950.00	
	<u>\$15,864,472.56</u>	<u>\$22,318,703.00</u>
<u>2000 County Receipts</u>		
2110 County Fines and Licenses	\$ 205,178.36	\$ 110,000.00
2210 Educational Service Unit	103,489.12	16,000.00
	<u>\$ 308,667.48</u>	<u>\$ 126,000.00</u>
<u>3000 State Receipts</u>		
3110 State Aid	\$ 3,529,380.00	\$ 3,529,380.00
3120 Special Education Programs	3,367,654.00	2,800,000.00
3125 Special Education Transportation	156,934.00	
3130 Homestead Exemption	469,847.98	
3131 Property Tax Credit	6,940,757.98	
3180 Pro-rate Motor Vehicle	40,475.58	50,000.00
3400 State Apportionment	840,823.65	300,000.00
3535 High Ability Learners	17,449.00	15,000.00

(Continued)

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, 2025

	Actual	Budget Original & Final
<u>3000 State Receipts (Continued)</u>		
3540 Early Childhood Grant	\$ 19,812.00	\$ 15,000.00
3599 Other State Categorical Programs	35,000.00	
3990 Other State Receipts		500.00
	\$15,418,134.19	\$ 6,709,880.00
 <u>4000 Federal Sources Receipts</u>		
4421 IDEA Part-B (611) ARP - Base & Enrollment Poverty Allocation		\$ 10,000.00
4505 Title I	\$ 134,287.00	400,000.00
4509 Title II Part A	30,074.00	
4516 IDEA Preschool (619) Base Allocation	6,665.00	
4518 IDEA Part B (611) Base & Enrollment Poverty Allocation	446,266.00	
4521 IDEA Part B Proportionate Share	13,646.00	
4524 Other Federal Non-Categorical Receipts	36,000.00	
4708 Medicaid in Public Schools	68,377.41	5,000.00
4709 Medicaid Administrative Activities	7,525.44	5,000.00
4969 Title IV Part A	10,750.00	
4998 Elementary & Secondary School Emergency Relief (ESSER III)	619,773.00	
	\$ 1,373,363.85	\$ 420,000.00
 <u>5000 Non-Revenue Receipts</u>		
5300 Proceeds From Disposal of Property	\$ 5,450.00	
5301 Insurance Adjustments	7,017.16	
5690 Other Non Revenue Receipts	42,530.91	
	\$ 54,998.07	\$ 0.00
Total Receipts	\$33,019,636.15	\$29,574,583.00

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, 2025

PROGRAM:	<u>Total</u>	<u>Budget Original & Final</u>
1100 Regular Instruction Programs	\$12,501,317.84	\$12,999,584.00
1150 Limited English Proficiency Programs	52,444.77	50,073.00
1160 Poverty Programs	332,320.59	347,541.00
1200 Special Education Instruction	3,703,912.62	4,161,005.00
1300 Summer School	32,069.56	
2120 Guidance Services	844,400.74	898,468.00
2130 Health Services	300,350.16	335,691.00
2141 Psychological Services: SPED School Age	202,050.41	214,872.00
2151 Speech Pathology & Audiology Services: SPED School Age	409,486.31	437,865.00
2161 Occupational Therapy - Related Services: SPED School Age	2,690.56	7,300.00
2171 Physical Therapy - Related Services: SPED School Age	22,520.61	13,000.00
2181 Visually Impaired - Related Services: SPED School Age	6,623.00	10,270.00
2190 Support Services - Other	809,456.03	675,499.00
2212 Instruction & Curriculum Development	694,981.70	517,498.00
2213 Instruction Staff Training	13,450.33	21,150.00
2220 Library/Media Services	620,856.48	654,443.00
2230 Instruction-Related Technology	643,713.65	792,031.00
2310 Board of Education	157,904.77	174,000.00
2320 Executive Administration Services	864,090.54	849,654.00
2330 District Legal Services	37,011.28	50,000.00
2410 Office of Principal	1,586,530.69	1,617,111.00
2510 Fiscal Services	152,768.97	160,000.00
2540 Planning, Research, Development & Evaluation Services	45,662.50	35,000.00
2570 Personnel Services	194,522.34	194,127.00
2610 Operation of Buildings	1,743,014.30	1,733,515.00
2620 Maintenance of Buildings	1,274,888.22	1,125,683.00
2630 Care & Upkeep of Grounds	273,114.79	336,864.00
2660 Security	945.24	
2670 Safety	2,215.00	
2710 Vehicle Operation & Purchasing - Regular Education	961,671.47	906,355.00
2712 Vehicle Operation & Purchasing - School Age SPED	193,604.00	257,973.00
3400 Categorical Grants From Corporations & Other Private Interests	838.71	
3535 High Ability Learners	122,289.90	122,280.00

(Continued)

See Independent Auditor's Report

SCHOOL DISTRICT NO. 55-0146
WAVERLY, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS COMPARED TO BUDGET
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2025

	<u>Total</u>	<u>Budget Original & Final</u>
PROGRAM: (Continued)		
3540 State Early Childhood	\$ 119,039.38	\$ 137,807.00
3551 Career Education	7,500.00	
3599 Other State Categorical Programs	1,564.39	
6200 Title I	152,249.79	171,769.00
6310 Title II Part A	34,118.72	41,099.00
6406 IDEA Preschool (619) Base Allocation	6,784.00	6,784.00
6408 IDEA Part B (611) Base & Enrollment Poverty Allocation Birth Through Age Twenty-One	473,250.61	538,781.00
6412 IDEA Part B Proportionate Share	39,173.60	51,978.00
6690 Other Federal Non-Categorical Expenditures	10,308.43	
6990 Other Federal Categorical Programs		29,166.00
8000 Transfers	304,740.76	200,000.00
Total Disbursements	<u>\$29,952,447.76</u>	<u>\$30,876,236.00</u>

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, 2025

	<u>Actual</u>	<u>Budget Original & Final</u>
Fund Balance, September 1, 2024	\$ 720,736.49	\$ 719,223.00
Receipts:		
5200 Allocation from General Fund	\$1,000,000.00	\$ 319,223.00
5690 Other Non-Revenue Receipts	360.00	
1510 Interest	18,952.47	
Total Receipts	<u>\$1,019,312.47</u>	<u>\$ 319,223.00</u>
Total Funds Available	<u>\$1,740,048.96</u>	<u>\$1,038,446.00</u>
Disbursements:		
2900-700 Property	<u>\$ 277,705.35</u>	<u>\$1,038,446.00</u>
Fund Balance, August 31, 2025	<u>\$1,462,343.61</u>	<u>\$ 0.00</u>
Represented by:		
Cash in Bank - Checking Account	\$ 117,740.48	
Cash in Bank - ICS Account	<u>1,344,603.13</u>	
	<u>\$1,462,343.61</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 - ACTIVITIES FUND
FOR THE YEAR ENDED AUGUST 31, 2025

	<u>Actual</u>	<u>Budget Original & Final</u>
Fund Balance, September 1, 2024	\$ 840,112.79	\$ 824,588.00
Receipts:		
1710 Activity Receipts	\$ 171,556.60	
1740 Fees	162,098.75	
1790 Other Activity Income	407,180.26	\$ 950,000.00
1920 Contributions from Private Sources	459,955.42	
1990 Miscellaneous Local Receipts	47,381.41	
5200 Transfers From General Fund	204,740.76	200,000.00
Total Receipts	<u>\$1,452,913.20</u>	<u>\$1,150,000.00</u>
Total Funds Available	<u>\$2,293,025.99</u>	<u>\$1,974,588.00</u>
Disbursements:		
2900-890 Other Support Services	<u>\$1,544,891.58</u>	<u>\$1,974,588.00</u>
Fund Balance, August 31, 2025	<u>\$ 748,134.41</u>	<u>\$ 0.00</u>
Represented by:		
Cash in Bank	<u>\$ 748,134.41</u>	

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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, 2025

	<u>Actual</u>	<u>Budget Final</u>	<u>Budget Original</u>
Fund Balance, September 1, 2024	\$ 650,831.69	\$ 638,873.00	\$ 638,873.00
Receipts:			
1510 Interest	\$ 1,251.67	\$ 3,000.00	\$ 3,000.00
1611 Student Lunches	667,095.16	700,000.00	500,000.00
1612 Student Breakfast	36,982.90	40,000.00	40,000.00
1613 Milk Program	3,318.40	4,000.00	4,000.00
1620 Non Reimbursable	158,171.21	148,000.00	148,000.00
3150 State Reimbursement	4,469.97	5,000.00	5,000.00
4210 Federal Reimbursement	330,562.48	300,000.00	300,000.00
5200 Transfers from General Fund	100,000.00	300,000.00	
Total Receipts	<u>\$1,301,851.79</u>	<u>\$1,500,000.00</u>	<u>\$1,000,000.00</u>
Total Funds Available	<u>\$1,952,683.48</u>	<u>\$2,138,873.00</u>	<u>\$1,638,873.00</u>
Disbursements:			
3100-100 Salaries	\$ 443,482.86	\$ 539,035.00	\$ 539,035.00
3100-200 Employee Benefits	152,978.46	149,670.00	149,670.00
3100-300 Purchased Services	10,938.46	8,500.00	8,500.00
3100-400 Purchased Property Services	76,584.27	80,000.00	80,000.00
3100-610 Supplies	76,679.46	80,000.00	80,000.00
3100-630 Food	734,739.28	820,668.00	570,668.00
3100-640 Web/Cloud Based Software		3,000.00	3,000.00
3100-700 Equipment	253,282.16	455,000.00	205,000.00
3100-800 Other	1,740.61	3,000.00	3,000.00
Total Disbursements	<u>\$1,750,425.56</u>	<u>\$2,138,873.00</u>	<u>\$1,638,873.00</u>
Fund Balance, August 31, 2025	<u>\$ 202,257.92</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Represented by:			
Cash in Bank - Checking	<u>\$ 202,257.92</u>		

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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, 2025

	<u>Actual</u>	<u>Budget Original & Final</u>
Fund Balance, September 1, 2024	\$ 3,522,788.38	\$ 4,716,780.00
Receipts:		
1100 Taxes Levied	\$ 2,073,612.65	\$ 2,300,000.00
1115 Carlisle	293.72	
1120 Public Power District Sales Tax	3,846.22	
1140 Penalties & Interest on Taxes	3,580.47	
1510 Interest	83,630.50	
3130 Homestead Exemption	50,609.60	
3131 Property Tax Credit	178,158.44	
3180 Pro-rate Motor Vehicle	5,571.17	
Total Receipts	<u>\$ 2,399,302.77</u>	<u>\$ 2,300,000.00</u>
Total Funds Available	<u>\$ 5,922,091.15</u>	<u>\$ 7,016,780.00</u>
Disbursements:		
5000-831 Principal Payment	\$ 1,820,000.00	\$ 7,016,780.00
5000-832 Interest Payment	225,551.25	
5000-833 Other Debt-Related Costs	1,600.00	
Total Disbursements	<u>\$ 2,047,151.25</u>	<u>\$ 7,016,780.00</u>
Fund Balance, August 31, 2025	<u>\$ 3,874,939.90</u>	<u>\$ 0.00</u>
Represented by:		
Cash in Bank - ICS Accounts	\$ 3,086,377.94	
Cash in Bank - Checking 2015 Bond	157,739.01	
Cash in Bank - Checking 2016 Bond	132,060.76	
Cash in Bank - Checking 2005 Elementary Bond	264,484.58	
Cash in Bank - Checking 2005 High School Bond	94,287.40	
County Treasurers' Balance, August 31, 2025	139,990.21	
	<u>\$ 3,874,939.90</u>	

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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, 2025

	<u>Actual</u>	<u>Budget Original & Final</u>
Fund Balance, September 1, 2024	\$ 464,546.55	\$ 266,435.00
Receipts:		
1100 Taxes Levied	\$ 722,144.80	\$ 1,101,565.00
1115 Carline	213.59	
1120 Public Power District Sales Tax	2,796.82	
1140 Penalties & Interest on Taxes	1,717.03	
1510 Interest	803.22	
3130 Homestead Exemption	24,707.81	
3131 Property Tax Credit	364,898.66	
3180 Pro-rate Motor Vehicle	2,085.52	
Total Receipts	<u>\$ 1,119,367.45</u>	<u>\$ 1,101,565.00</u>
Total Funds Available	<u>\$ 1,583,914.00</u>	<u>\$ 1,368,000.00</u>
Disbursements:		
2620-300 Purchased Professional/Technical Services	\$ 30,294.71	\$ 559,000.00
2660-700 Property	9,012.94	
4700-700 Property	455,124.57	500,000.00
5000-831 Principal	289,000.00	289,000.00
5000-832 Interest	16,657.70	20,000.00
Total Disbursements	<u>\$ 800,089.92</u>	<u>\$ 1,368,000.00</u>
Fund Balance, August 31, 2025	<u>\$ 783,824.08</u>	<u>\$ 0.00</u>
Represented by:		
Cash in Bank - Checking	\$ 717,938.78	
Nebraska School District Liquid Asset Fund	0.33	
County Treasurers' Balance, August 31, 2025	<u>65,884.97</u>	
	<u>\$ 783,824.08</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, 2025

	<u>Actual</u>	<u>Budget Final</u>	<u>Budget Original</u>
Fund Balance, September 1, 2024	\$ 412,607.15	\$ 410,227.00	\$ 410,227.00
Receipts:			
1100 Taxes Levied	\$ 483,319.81	\$ 750,000.00	\$ 750,000.00
1115 Carline	145.42		
1120 Public Power District Sales Tax	1,904.19		
1140 Penalties & Interest on Taxes	833.72		
1510 Interest	174,994.36		
3130 Homestead Exemption	16,803.23		
3131 Property Tax Credit	248,438.86		
3180 Pro-rate Motor Vehicle	1,327.64		
5100 Issuance of Bonds	6,250,000.00	6,282,822.00	
5120 Premium on the Issuance of Bonds	119,299.45		
Total Receipts	<u>\$7,297,066.68</u>	<u>\$7,032,822.00</u>	<u>\$ 750,000.00</u>
Total Funds Available	<u>\$7,709,673.83</u>	<u>\$7,443,049.00</u>	<u>\$1,160,227.00</u>
Disbursements:			
4500-300 Purchased Professional/Technical Services	\$3,442,795.00	\$6,564,978.00	\$ 282,156.00
4500-400 Purchased Property Services	1,018,817.95		
5000-831 Principal Payment		760,000.00	760,000.00
5000-832 Interest Payment	118,071.52	118,071.00	118,071.00
5000-833 Other Debt-Related Costs	86,477.50		
Total Disbursements	<u>\$4,666,161.97</u>	<u>\$7,443,049.00</u>	<u>\$1,160,227.00</u>
Fund Balance, August 31, 2025	<u>\$3,043,511.86</u>	<u>\$ 0.00</u>	<u>\$ 0.00</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, 2025

	<u>Actual</u>	<u>Budget Final</u>	<u>Budget Original</u>
Represented By:			
Cash In Bank - Checking	\$ 184,723.51		
Cash in Bank - ICS Accounts	2,813,811.13		
County Treasurers' Balance, August 31, 2025	<u>44,977.22</u>		
	<u>\$3,043,511.86</u>		

SCHOOL DISTRICT NO. 65-0145
WAVERLY, NEBRASKA
SCHEDULE OF MODIFIED CASH DISBURSEMENTS FOR OPERATIONAL EXPENSES
COMPARED TO BUDGET - GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2025
(Unaudited)

	<u>Total</u>	<u>Budget Original & Final</u>
<u>1100 Regular Instruction Programs</u>		
Salaries	\$ 7,906,976.41	\$ 8,093,736.00
Employee Benefits	3,053,424.23	3,813,357.00
Retirement	557,711.28	743,984.00
Increased Retirement	158,450.76	
Purchased Professional/Technical Services	22,532.00	22,850.00
Purchased Property Services	2,064.79	2,000.00
Other Property Services	350.00	550.00
Supplies	182,437.00	139,987.00
Property	614,523.45	180,100.00
Other Items	2,847.92	3,020.00
	<u>\$12,501,317.84</u>	<u>\$12,999,584.00</u>
<u>1150 Limited English Proficiency Programs</u>		
Salaries	\$ 33,018.00	\$ 30,868.00
Employee Benefits	15,943.61	15,958.00
Retirement	2,467.55	3,247.00
Increased Retirement	695.39	
Purchased Professional/Technical Services	320.22	
	<u>\$ 52,444.77</u>	<u>\$ 50,073.00</u>
<u>1160 Poverty Programs</u>		
Salaries	\$ 231,773.86	\$ 221,518.00
Employee Benefits	78,586.44	103,372.00
Retirement	17,136.02	22,651.00
Increased Retirement	4,824.27	
	<u>\$ 332,320.59</u>	<u>\$ 347,541.00</u>
<u>1200 Special Education Instructional Programs - School Age</u>		
Salaries	\$ 2,507,988.76	\$ 2,658,491.00
Employee Benefits	697,290.39	796,154.00
Retirement	186,099.90	262,660.00

(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, 2025
(Unaudited)

	<u>Total</u>	<u>Budget Original & Final</u>
<u>1200 Special Education Instructional Programs - School Age (Continued)</u>		
Increased Retirement	\$ 53,305.72	
Purchased Professional/Technical Services	111,629.62	\$ 358,600.00
Purchased Property Services	240.00	
Other Property Services	123,132.25	67,450.00
Supplies	14,571.32	14,650.00
Property	7,272.00	2,350.00
Other Items	2,382.66	650.00
	<u>\$ 3,703,912.62</u>	<u>\$ 4,161,005.00</u>
<u>1300 Summer School</u>		
Salaries	\$ 27,253.59	
Employee Benefits	2,070.39	
Retirement	2,202.09	
Supplies	543.49	
	<u>\$ 32,069.56</u>	<u>\$ 0.00</u>
<u>2120 Guidance Services</u>		
Salaries	\$ 593,675.70	\$ 592,657.00
Employee Benefits	190,853.79	240,456.00
Retirement	44,373.35	58,555.00
Increased Retirement	12,484.51	
Other Property Services	150.00	1,000.00
Supplies	2,535.39	3,300.00
Property		2,000.00
Other Items	328.00	500.00
	<u>\$ 844,400.74</u>	<u>\$ 898,468.00</u>
<u>2130 Health Services</u>		
Salaries	\$ 228,647.01	\$ 239,675.00
Employee Benefits	47,771.71	69,235.00
Retirement	16,348.53	23,681.00

(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, 2025
(Unaudited)

	Total	Budget Original & Final
<u>2130 Health Services (Continued)</u>		
Increased Retirement	\$ 4,784.71	
Supplies	2,798.20	\$ 3,100.00
	\$ 300,350.16	\$ 335,691.00
 <u>2141 Psychological Services: SPED School Age</u>		
Salaries	\$ 131,161.90	\$ 131,027.00
Employee Benefits	32,022.25	63,800.00
Retirement	9,802.83	12,945.00
Increased Retirement	2,760.42	
Purchased Professional/Technical Services	22,706.96	2,900.00
Supplies	3,596.05	4,200.00
	\$ 202,050.41	\$ 214,872.00
 <u>2151 Speech Pathology & Audiology Services:</u> <u>SPED School Age</u>		
Salaries	\$ 169,074.76	\$ 160,093.00
Employee Benefits	62,819.22	92,805.00
Retirement	12,639.74	15,817.00
Increased Retirement	3,546.79	
Purchased Professional/Technical Services	157,464.03	164,150.00
Other Property Services	2,343.82	750.00
Supplies	1,398.95	2,125.00
Property	199.00	2,125.00
	\$ 409,486.31	\$ 437,865.00
 <u>2161 Occupational Therapy - Related Services: SPED School Age</u>		
Salaries	\$ 515.00	
Employee Benefits	12.62	
Retirement	13.33	
Purchased Professional/Technical Services	563.00	\$ 1,800.00
Purchased Property Services		100.00
(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, 2025
(Unaudited)

	<u>Total</u>	<u>Budget Original & Final</u>
<u>2161 Occupational Therapy - Related Services: SPED School Age (Continued)</u>		
Other Property Services	\$ 254.65	
Supplies	1,331.96	\$ 2,700.00
Property		2,700.00
	<u>\$ 2,690.56</u>	<u>\$ 7,300.00</u>
<u>2171 Physical Therapy - Related Services: SPED School Age</u>		
Purchased Professional/Technical Services	\$ 22,520.61	\$ 13,000.00
<u>2181 Visually Impaired - Related Services: SPED School Age</u>		
Purchased Professional/Technical Services		\$ 9,620.00
Other Property Services	\$ 6,623.00	
Supplies		400.00
Property		250.00
	<u>\$ 6,623.00</u>	<u>\$ 10,270.00</u>
<u>2190 Support Services - Other</u>		
Salaries	\$ 694,765.94	\$ 554,308.00
Employee Benefits	62,572.00	66,425.00
Retirement	40,616.69	54,766.00
Increased Retirement	11,501.40	
	<u>\$ 809,456.03</u>	<u>\$ 675,499.00</u>
<u>2212 Instruction & Curriculum Development</u>		
Salaries	\$ 183,891.00	\$ 157,726.00
Employee Benefits	37,306.00	39,895.00
Retirement	13,856.81	15,583.00
Increased Retirement	3,395.55	
Purchased Professional/Technical Services	7,213.00	45,000.00
Other Property Services	1,556.91	2,000.00
Supplies	446,678.72	254,194.00
(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, 2025
 (Unaudited)

	<u>Total</u>	<u>Budget Original & Final</u>
<u>2212 Instruction & Curriculum Development (Continued)</u>		
Property		\$ 100.00
Other Items	\$ 1,083.71	3,000.00
	<u>\$ 694,981.70</u>	<u>\$ 517,498.00</u>
<u>2213 Instruction Staff Training</u>		
Purchased Professional/Technical Services	\$ 13,450.33	\$ 20,650.00
Other Property Services		500.00
	<u>\$ 13,450.33</u>	<u>\$ 21,150.00</u>
<u>2220 Library/Media Services</u>		
Salaries	\$ 404,501.66	\$ 422,559.00
Employee Benefits	157,426.48	166,837.00
Retirement	30,267.00	41,747.00
Increased Retirement	8,391.36	
Purchased Professional/Technical Services		200.00
Supplies	17,214.58	19,550.00
Property	3,055.40	3,550.00
	<u>\$ 620,856.48</u>	<u>\$ 654,443.00</u>
<u>2230 Instruction-Related Technology</u>		
Salaries	\$ 244,781.69	\$ 304,458.00
Employee Benefits	70,216.43	81,493.00
Retirement	17,774.15	30,080.00
Increased Retirement	5,225.62	
Purchased Professional/Technical Services	30,390.34	28,000.00
Purchased Property Services	2,559.05	13,000.00
Other Property Services	1,212.75	1,000.00
Supplies	683.31	500.00
Property	270,519.31	333,500.00
Other Items	351.00	
	<u>\$ 643,713.65</u>	<u>\$ 792,031.00</u>

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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, 2025
(Unaudited)

	Total	Budget Original & Final
<u>2310 Board of Education</u>		
Purchased Professional/Technical Services	\$ 85,204.51	\$ 83,000.00
Other Property Services	3,288.42	37,000.00
Property	37,593.16	24,000.00
Other Items	31,818.68	30,000.00
	\$ 157,904.77	\$ 174,000.00
 <u>2320 Executive Administration Services</u>		
Salaries	\$ 634,659.04	\$ 593,430.00
Employee Benefits	122,169.03	145,967.00
Retirement	46,747.54	73,257.00
Increased Retirement	13,096.77	
Purchased Professional/Technical Services	20,994.00	10,000.00
Purchased Property Services	473.00	1,000.00
Other Property Services	1,255.05	5,000.00
Supplies	7,368.79	8,000.00
Property	14,583.46	9,000.00
Other Items	2,743.86	4,000.00
	\$ 864,090.54	\$ 849,654.00
 <u>2330 District Legal Services</u>		
Legal Services	\$ 37,011.28	\$ 50,000.00
 <u>2410 Office of Principal</u>		
Salaries	\$ 1,167,901.48	\$ 1,153,025.00
Employee Benefits	284,376.48	322,722.00
Retirement	86,762.06	113,919.00
Increased Retirement	24,378.51	
Purchased Professional/Technical Services	4,437.96	5,355.00
Other Property Services	4,227.76	4,300.00
Supplies	10,038.55	12,565.00
(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, 2025
(Unaudited)

	Total	Budget Original & Final
<u>2410 Office of Principal (Continued)</u>		
Property		\$ 400.00
Other Items	\$ 4,407.89	4,825.00
	<u>\$ 1,586,530.69</u>	<u>\$ 1,617,111.00</u>
 <u>2510 Fiscal Services:</u>		
Employee Benefits	\$ 85,857.00	\$ 82,000.00
Purchased Professional/Technical Services	7,903.65	18,000.00
Purchased Property Services	56,010.31	50,000.00
Other Property Services	2,998.01	10,000.00
	<u>\$ 152,768.97</u>	<u>\$ 160,000.00</u>
 <u>2540 Planning, Research, Development & Evaluation Services</u>		
Purchased Professional/Technical Services	\$ 45,662.50	\$ 35,000.00
 <u>2570 Personnel Services</u>		
Salaries	\$ 135,569.34	\$ 135,000.00
Employee Benefits	38,461.82	38,089.00
Retirement	10,135.90	13,338.00
Increased Retirement	2,840.60	
Purchased Professional/Technical Services	1,899.75	
Other Property Services	279.90	1,500.00
Supplies	3,631.23	5,000.00
Property	718.80	
Other Items	985.00	1,200.00
	<u>\$ 194,522.34</u>	<u>\$ 194,127.00</u>
 <u>2610 Operation of Buildings</u>		
Salaries	\$ 697,755.12	\$ 583,030.00
Employee Benefits	186,249.66	201,239.00
Retirement	51,712.58	60,729.00
Increased Retirement	14,593.14	
(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, 2025
(Unaudited)

	<u>Total</u>	<u>Budget Original & Final</u>
<u>2610 Operation of Buildings (Continued)</u>		
Purchased Property Services	\$ 43,558.75	\$ 48,754.00
Supplies	748,835.11	839,763.00
Property	309.94	
	<u>\$ 1,743,014.30</u>	<u>\$ 1,733,515.00</u>
<u>2620 Maintenance of Buildings</u>		
Salaries	\$ 191,190.87	\$ 240,684.00
Employee Benefits	66,721.39	76,566.00
Retirement	14,678.40	23,780.00
Increased Retirement	4,043.38	
Purchased Professional/Technical Services		361.00
Purchased Property Services	733,984.52	680,292.00
Supplies	259,888.06	83,000.00
Property	4,381.60	21,000.00
	<u>\$ 1,274,888.22</u>	<u>\$ 1,125,683.00</u>
<u>2630 Care & Upkeep of Grounds</u>		
Salaries	\$ 117,111.92	\$ 132,000.00
Employee Benefits	32,200.14	28,912.00
Retirement	6,979.29	11,047.00
Increased Retirement	1,977.27	
Purchased Property Services	87,415.43	90,154.00
Supplies	23,467.25	68,262.00
Property	3,963.49	6,489.00
	<u>\$ 273,114.79</u>	<u>\$ 336,864.00</u>
<u>2660 Security</u>		
Property	\$ 945.24	\$ 0.00

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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, 2025
(Unaudited)

	Total	Budget Original & Final
<u>2670 Safety</u>		
Other Property Services	\$ 165.00	
Property	2,050.00	
	\$ 2,215.00	\$ 0.00
 <u>2710 Vehicle Operation & Purchasing - Regular Education</u>		
Salaries	\$ 475,017.07	\$ 462,023.00
Employee Benefits	69,256.59	75,674.00
Retirement	31,895.09	35,658.00
Increased Retirement	9,794.28	
Purchased Professional/Technical Services	20,222.21	18,500.00
Purchased Property Services	964.68	2,000.00
Other Property Services	269.90	
Supplies	156,471.86	185,000.00
Property	197,779.79	127,500.00
	\$ 961,671.47	\$ 906,355.00
 <u>2712 Vehicle Operation & Purchasing - School Age SPED</u>		
Salaries	\$ 129,438.43	\$ 173,473.00
Employee Benefits	14,796.44	22,361.00
Retirement	8,944.74	17,139.00
Increased Retirement	2,112.59	
Purchased Professional/Technical Services	1,527.49	9,000.00
Other Property Services	2,100.00	
Supplies	34,684.31	36,000.00
	\$ 193,604.00	\$ 257,973.00
 <u>3400 Categorical Grants From Corporations & Other Private Interests</u>		
Supplies	\$ 838.71	\$ 0.00

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, 2025
(Unaudited)

	Total	Budget Original & Final
<u>3535 High Ability Learners</u>		
Salaries	\$ 76,032.00	\$ 76,032.00
Employee Benefits	32,678.49	32,736.00
Retirement	5,682.65	7,512.00
Increased Retirement	1,599.88	
Purchased Professional/Technical Services	333.62	500.00
Other Property Services		500.00
Supplies	193.70	1,000.00
Other Items	5,769.56	4,000.00
	\$ 122,289.90	\$ 122,280.00
 <u>3540 State Early Childhood</u>		
Salaries	\$ 90,633.94	\$ 87,397.00
Employee Benefits	17,202.16	33,575.00
Retirement	6,685.52	8,635.00
Increased Retirement	1,820.14	
Purchased Professional/Technical Services	632.62	1,000.00
Other Property Services		200.00
Supplies	494.91	5,000.00
Property	1,570.09	2,000.00
	\$ 119,039.38	\$ 137,807.00
 <u>3551 Career Education</u>		
Salaries	\$ 1,657.00	
Employee Benefits	304.29	
Retirement	163.71	
Purchased Professional/Technical Services	2,400.00	
Other Items	2,975.00	
	\$ 7,500.00	\$ 0.00
 <u>3599 Other State Categorical Programs</u>		
Supplies	\$ 1,564.39	\$ 0.00

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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, 2025
(Unaudited)

	Total	Budget Original & Final
<u>6200 Title I</u>		
Salaries	\$ 107,624.64	\$ 104,777.00
Employee Benefits	34,356.74	56,640.00
Retirement	8,060.09	10,352.00
Increased Retirement	2,208.32	
	\$ 152,249.79	\$ 171,769.00
<u>6310 Title II Part A</u>		
Salaries	\$ 25,819.20	\$ 25,819.00
Employee Benefits	5,786.52	12,729.00
Retirement	1,929.70	2,551.00
Increased Retirement	543.30	
Purchased Professional/Technical Services	40.00	
	\$ 34,118.72	\$ 41,099.00
<u>6406 IDEA Preschool (619) Base Allocation</u>		
Purchased Professional/Technical Services	\$ 6,784.00	\$ 6,784.00
<u>6408 IDEA Part B (611) Base & Enrollment Poverty Allocation</u>		
<u>Birth Through Age Twenty-One</u>		
Salaries	\$ 289,594.88	\$ 320,452.00
Employee Benefits	105,899.34	132,168.00
Retirement	21,688.06	31,661.00
Increased Retirement	6,040.13	
Purchased Professional/Technical Services	45,119.15	54,000.00
Supplies	4,909.05	500.00
	\$ 473,250.61	\$ 538,781.00
<u>6412 IDEA Part B Proportionate Share</u>		
Salaries	\$ 1,766.36	\$ 18,928.00
Employee Benefits	135.11	1,448.00
Retirement		1,870.00

(Continued)

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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, 2025
(Unaudited)

	Total	Budget Original & Final
<u>6412 IDEA Part B Proportionate Share (Continued)</u>		
Purchased Professional/Technical Services	\$ 36,332.00	\$ 27,000.00
Purchased Property Services		2,732.00
Supplies	940.13	
	\$ 39,173.60	\$ 51,978.00
 <u>6690 Other Federal Non-Categorical Expenditures</u>		
Salaries	\$ 4,275.00	
Employee Benefits	320.17	
Retirement	335.52	
Increased Retirement	6.31	
Purchased Professional/Technical Services	2,160.00	
Other Property Services	3,211.43	
	\$ 10,308.43	\$ 0.00
 <u>6990 Other Federal Categorical Programs</u>		
Salaries		\$ 18,000.00
Purchased Professional/Technical Services		5,583.00
Other Property Services		5,583.00
	\$ 0.00	\$ 29,166.00
 <u>8000 Transfers</u>		
School Nutrition Fund	\$ 100,000.00	
Activities Fund	204,740.76	\$ 200,000.00
	\$ 304,740.76	\$ 200,000.00
 Total Disbursements	\$29,952,447.76	\$30,876,236.00

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SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF COUNTY TREASURERS' GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2025
(Unaudited)

	<u>Lancaster County</u>	<u>Cass County</u>	<u>Otoe County</u>
Fund Balance, September 1, 2024	\$ 705,200.89	\$ 961,643.07	\$ 199,715.41
Receipts:			
Local Property Taxes	\$ 10,743,807.38	\$2,394,053.78	\$ 583,882.47
Carline Tax	3,833.55	229.05	
Public Power District Sales Tax	23,424.92	29,773.84	
Motor Vehicle Taxes	1,298,436.03	322,124.35	73,921.68
Penalties & Interest on Taxes	29,803.34	5,216.43	1,091.40
County Fines and License Fees	157,186.94	43,541.37	3,808.57
Homestead Exemption	369,217.58	90,005.54	10,624.86
Property Tax Credit	5,358,828.32	1,246,921.38	301,988.08
Pro-rate Motor Vehicle	29,988.39	8,200.83	2,052.19
Total Receipts	<u>\$ 18,014,526.45</u>	<u>\$4,140,066.57</u>	<u>\$ 977,369.25</u>
Total Funds Available	<u>\$ 18,719,727.34</u>	<u>\$5,101,709.64</u>	<u>\$1,177,084.66</u>
Disbursements:			
School Treasurer	<u>\$ 18,173,919.53</u>	<u>\$4,394,410.92</u>	<u>\$1,033,928.31</u>
Fund Balance, August 31, 2025	<u>\$ 545,807.81</u>	<u>\$ 707,298.72</u>	<u>\$ 143,156.35</u>

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Saunders County	Total
\$ 8,354.54	\$ 1,874,913.91

\$ 81,259.16	\$ 13,803,002.79
	4,062.60
	53,198.76
3,624.27	1,698,106.33
81.73	36,192.90
641.48	205,178.36
	469,847.98
33,020.20	6,940,757.98
234.17	40,475.58

\$ 118,861.01	\$ 23,250,823.28
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\$ 127,215.55	\$ 25,125,737.19
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\$ 117,760.67	\$ 23,720,019.43
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\$ 9,454.88	\$ 1,405,717.76
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SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF COUNTY TREASURERS' BOND FUND
FOR THE YEAR ENDED AUGUST 31, 2025
(Unaudited)

	<u>Lancaster County</u>	<u>Cass County</u>	<u>Otoe County</u>
Fund Balance, September 1, 2024	<u>\$ 56,763.17</u>	<u>\$ 72,630.39</u>	<u>\$ 14,988.97</u>
Receipts:			
Local Property Taxes	\$1,770,665.03	\$ 237,869.72	\$ 57,528.41
Carline Tax	277.16	16.56	
Public Power District Sales Tax	1,693.60	2,152.62	
Penalties & Interest on Taxes	3,096.06	417.89	60.09
Homestead Exemption	43,331.79	6,509.51	768.30
Property Tax Credit	150,389.46	21,551.18	5,557.34
Pro-rate Motor Vehicle	4,793.49	608.51	152.06
Total Receipts	<u>\$1,974,246.59</u>	<u>\$ 269,125.99</u>	<u>\$ 64,066.20</u>
Total Funds Available	<u>\$2,031,009.76</u>	<u>\$ 341,756.38</u>	<u>\$ 79,055.17</u>
Disbursements:			
School Treasurer	<u>\$1,975,207.94</u>	<u>\$ 272,220.80</u>	<u>\$ 65,336.13</u>
Fund Balance, August 31, 2025	<u>\$ 55,801.82</u>	<u>\$ 69,535.58</u>	<u>\$ 13,719.04</u>

See Independent Auditor's Report

Saunders County	Total
<u>\$ 646.04</u>	<u>\$ 145,028.57</u>
\$ 7,549.49	\$2,073,612.65
	293.72
	3,846.22
6.43	3,580.47
	50,609.60
660.46	178,158.44
17.11	5,571.17
<u>\$ 8,233.49</u>	<u>\$2,315,672.27</u>
<u>\$ 8,879.53</u>	<u>\$2,460,700.84</u>
<u>\$ 7,945.76</u>	<u>\$2,320,710.63</u>
<u><u>\$ 933.77</u></u>	<u><u>\$ 139,990.21</u></u>

See Independent Auditor's Report

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF COUNTY TREASURERS' SPECIAL BUILDING FUND
FOR THE YEAR ENDED AUGUST 31, 2025
(Unaudited)

	<u>Lancaster County</u>	<u>Cass County</u>	<u>Otoe County</u>
Fund Balance, September 1, 2024	<u>\$ 27,520.22</u>	<u>\$ 44,281.67</u>	<u>\$ 9,220.13</u>
Receipts:			
Local Property Taxes	\$ 562,733.01	\$ 124,834.62	\$ 30,360.85
Carline Tax	201.55	12.04	
Public Power District Sales Tax	1,231.52	1,565.30	
Penalties & Interest on Taxes	1,412.38	247.77	52.96
Homestead Exemption	19,410.85	4,738.42	558.54
Property Tax Credit	281,731.86	65,554.40	15,876.42
Pro-rate Motor Vehicle	1,553.00	416.03	104.34
Total Receipts	<u>\$ 868,274.17</u>	<u>\$ 197,368.58</u>	<u>\$ 46,953.11</u>
Total Funds Available	<u>\$ 895,794.39</u>	<u>\$ 241,650.25</u>	<u>\$ 56,173.24</u>
Disbursements:			
School Treasurer	<u>\$ 873,412.58</u>	<u>\$ 205,852.60</u>	<u>\$ 48,950.99</u>
Fund Balance, August 31, 2025	<u>\$ 22,381.81</u>	<u>\$ 35,797.65</u>	<u>\$ 7,222.25</u>

See Independent Auditor's Report

<u>Saunders County</u>	<u>Total</u>
<u>\$ 397.41</u>	<u>\$ 81,419.43</u>
\$ 4,216.32	\$ 722,144.80
	213.59
	2,796.82
3.92	1,717.03
	24,707.81
1,735.98	364,898.66
12.15	2,085.52
<u>\$ 5,968.37</u>	<u>\$1,118,564.23</u>
<u>\$ 6,365.78</u>	<u>\$1,199,983.66</u>
<u>\$ 5,882.52</u>	<u>\$1,134,098.69</u>
<u>\$ 483.26</u>	<u>\$ 65,884.97</u>

See Independent Auditor's Report

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF COUNTY TREASURERS'
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
FOR THE YEAR ENDED AUGUST 31, 2025
(Unaudited)

	<u>Lancaster County</u>	<u>Cass County</u>	<u>Otoe County</u>
Fund Balance, September 1, 2024	\$ 11,560.04	\$ 16,717.61	\$ 3,463.93
Receipts:			
Local Property Taxes	\$ 378,659.84	\$ 82,080.45	\$ 19,872.45
Carline Tax	137.22	8.20	
Public Power District Sales Tax	838.47	1,065.72	
Penalties & Interest on Taxes	706.11	102.97	23.10
Homestead Exemption	13,215.72	3,207.23	380.28
Property Tax Credit	191,815.66	44,632.00	10,809.30
Pro-rate Motor Vehicle	1,020.34	238.91	60.58
Total Receipts	<u>\$ 586,393.36</u>	<u>\$ 131,335.48</u>	<u>\$ 31,145.71</u>
Total Funds Available	<u>\$ 597,953.40</u>	<u>\$ 148,053.09</u>	<u>\$ 34,609.64</u>
Disbursements:			
School Treasurer	<u>\$ 582,717.07</u>	<u>\$ 123,608.03</u>	<u>\$ 29,642.83</u>
Fund Balance, August 31, 2025	<u>\$ 15,236.33</u>	<u>\$ 24,445.06</u>	<u>\$ 4,966.81</u>

See Independent Auditor's Report

Saunders County	Total
\$ 149.31	\$ 31,890.89
\$ 2,707.07	\$ 483,319.81
	145.42
	1,904.19
1.54	833.72
	16,803.23
1,181.90	248,438.86
7.81	1,327.64
<u>\$ 3,898.32</u>	<u>\$ 752,772.87</u>
<u>\$ 4,047.63</u>	<u>\$ 784,663.76</u>
<u>\$ 3,718.61</u>	<u>\$ 739,686.54</u>
<u><u>\$ 329.02</u></u>	<u><u>\$ 44,977.22</u></u>

See Independent Auditor's Report

ROMANS, WIEMER & ASSOCIATES

Certified Public Accountants, P.C.

Steven D. Wiemer, CPA

Gayle D. Stelger, CPA

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rwacpas@windstream.net

November 4, 2025

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, 2025, 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, 2025. 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 2025-001 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 2025-002.

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: klz

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November 4, 2025

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, 2025. 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, 2025.

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 2025-003 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 perform 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: klz

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2025

<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	\$ 473,250.61
IDEA Preschool (619) Base Allocation	84.173	Not Available	6,784.00
IDEA Part B Proportionate Share	84.027	Not Available	<u>39,173.60</u>
Total Special Education (IDEA Cluster)			\$ 519,208.21
Title I	84.010	Not Available	152,249.79
Title II Part A	84.367	Not Available	<u>34,118.72</u>
Total U. S. Department of Education			<u>\$ 705,576.72</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	\$ 291,830.21
Local Foods For Schools Cooperative Agreement Program	10.185	Not Available	1,925.36
School Breakfast Program	10.553	Not Available	<u>36,806.91</u>
Total Child Nutrition Cluster passed through Nebraska Department of Education			\$ 330,562.48
(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, 2025

<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>			
Passed through Programs from Nebraska Department of Social Services:			
Child Nutrition Cluster:			
National School Lunch Program	10.555	Not Available	\$ 62,291.93
Total Child Nutrition Cluster			<u>\$ 392,854.41</u>
Total U. S. Department of Agriculture			<u>\$ 392,854.41</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	\$ 7,525.44
Total U. S. Department of Health and Human Services			<u>\$ 7,525.44</u>
Total Disbursements of Federal Awards			<u><u>\$1,105,956.57</u></u>

See Independent Auditor's Report

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AUGUST 31, 2025

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, 2025

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. One instance 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 was 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. IDEA Part B (611) Base & Enrollment Poverty Allocation
Birth Through age Twenty One Assistance Listing # 84.027
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

2025-001 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.

(Continued)

See Independent Auditor's Report

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL FINANCIAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2025

FINDINGS - FINANCIAL STATEMENTS AUDIT (Continued)

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

2025-002 Deposit Risk

Condition: The District had under collateralized bank accounts at one bank on August 31, 2025 totaling \$31,264.29.

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.

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL FINANCIAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2025

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT

MATERIAL WEAKNESS

2025-003 Internal Control Structure Design

Program: 1. IDEA Part B (611) Base & Enrollment Poverty Allocation
Birth Through age Twenty One Assistance Listing # 84.027

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.

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, 2025

FINDINGS - FINANCIAL STATEMENTS AUDIT

MATERIAL WEAKNESS

2024-001 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.

COMPLIANCE

2024-002 Deposit Risk

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

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.

Current Status: Not Corrected.

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.

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

(Continued)

See Independent Auditor's Report

SCHOOL DISTRICT NO. 55-0145
WAVERLY, NEBRASKA
SCHEDULE OF PRIOR FINDINGS AND QUESTIONED COSTS
FEDERAL FINANCIAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2025

FINDINGS - FINANCIAL STATEMENTS AUDIT (Continued)

Effect: Violation of State Statues

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

Current Status: Not noted in current audit.

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT

	<u>Questioned Cost</u>
MATERIAL WEAKNESS	
2024-004 Internal Control Structure Design	
Same as 2024-001 under Findings - Financial Statements Audit Reportable Conditions.	<u>\$ 0.00</u>
<i>Current Status:</i> Not corrected due to cost of implementing a complete set of controls.	

PERSONNEL (CERTIFIED STAFF) 4740 Release From Contract

Unless otherwise notified, certified staff will receive a renewal agreement for the ensuing school year ~~by~~ after March 15-1st, ~~and will have two weeks (14 days) in which to return the agreement.~~ A teacher shall not be required to give notice of acceptance of such contract, or amendment, earlier than March 15th. If a signed agreement is not returned to the superintendent's office, by March 15th, ~~within the two-week period,~~ that position will be considered vacant ~~and the administration may move to terminate that staff member's contract at the end of the contract year.~~ Up until April 15th, a certified employee may be released upon written request provided that the district is able to enter into contract with suitably qualified replacements, ~~as determined by the Superintendent or designee.~~ The superintendent may exercise discretion in honoring release from contract requests after April 15th, such discretion subject to approval by the board.

~~A teacher shall not be required to give notice of acceptance of such renewal agreement earlier than March 15th.~~

Policy Adopted: 02/03/92
Policy Revised: 04/02/01
Policy Revised: 02/08/05
Policy Reviewed: 11/07/2022

SCHOOL DISTRICT 145
WAVERLY, NEBRASKA

Special Events

Observances of special events shall be conducted in a manner to enhance education.

Appropriate exercises may be held for the following: Veterans' Day, Martin Luther King Day, Presidents' Day, Flag Day, Memorial Day, and State Fire Day (the Friday before the Fire Recognition Day, which is the second Saturday in May). An educational program on the United States Constitution shall be held on September 17 every year or in the preceding or following week if September 17 falls on a weekend or a holiday.

The Superintendent shall have the discretion to authorize recognition of special events or awareness activities that promote positive values and are in the best interests of the District and its students. Any such recognition shall be limited to events that:

1. Do not require the expenditure of District funds or the allocation of staff time beyond normal supervisory duties;
2. Do not disrupt or interfere with the regular instructional program or school operations;
3. Are unlikely to generate controversy or negative reception among students, staff, parents, or the community; and
4. Are consistent with the educational mission, values, and objectives of the District.

The Superintendent's decision to approve, modify, or deny a request for recognition of a special event shall be final and shall not be subject to appeal to the Board of Education.

The flags of the United States of America and the State of Nebraska shall be prominently displayed on the school grounds on each day such school is in session. All flag displays shall be in accordance with the standards prescribed for the display of the flag of the United States of America.

Policy Adopted: 05/01/78
Policy Revised: 06/02/03
Policy Revised: 07/03/06
Policy Revised: 08/04/2025

SCHOOL DISTRICT 145
WAVERLY, NEBRASKA

Out of State Student Trip Request

In accordance with Board Policy #6645 students traveling out of state for school sponsor events must be approved by the Board of Education. Prior to receiving approval to attend a camp, clinic, or national conference, please complete and submit the following information to the Activities Director.

Sport/Organization:

8th-Grade Band

Location Desired:

Kansas City, MO

Date(s) Attending:

May, 10th, 2026

Purpose of attending Event: (How is this more beneficial than attending in-state camps, clinics, or conferences?)

- Attending & performing in Festival of Music with renowned clinicians from around the country

Transportation Plan:

- Winstar Buses (already booked)

Cost of Trip:

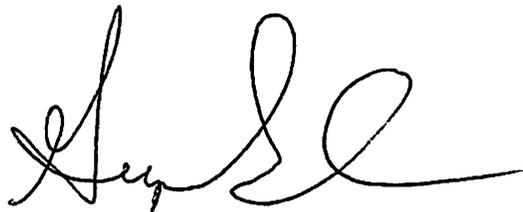
School District #145: Students pay for the trip

Individual Student: Approx \$200.00 per student

How will the trip be financed?

- Students pay for their ticket/travel. Fundraisers will be held.

Special Requests to be provided by District #145:



AUGUST '26							
S	M	T	W	Th	F	S	
						1	
2	3	4	5	6	7	8	
9	10	11	12	13	14	15	
16	17	18	19	20	21	22	
23	24	25	26	27	28	29	
30	31	17 contract days					

6th New Teacher Orientation
 7th Teacher Welcome Back
 10th District/Building PD
 11th Teacher Work Day
 12th First day for 6th & 9th grades
 13th First day for K-12 grades

JANUARY '27						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31	19 contract days					

1st No School
 4th No School - Teacher In Service
 18th No School

SEPTEMBER '26						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			
21 contract days						

7th No School
 18th No School - Teacher In Service

FEBRUARY '27						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						
20 contract days						

18th No School for K-5 Students
 Elementary Plan Day
 19th No School - Teacher Comp. Day
 22nd No School - Teacher In Service

OCTOBER '26						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31
22 contract days						

14th End of 1st Quarter
 15th No School - Teacher In Service
 16th No School - Teacher Comp. day

MARCH '27						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			
18 contract days						

10th End of 3rd Quarter
 11th No School
 12th No School
 15th No School
 16th No School - Teacher In Service
 26th No School
 29th No School

NOVEMBER '26						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					
18 contract days						

2nd No School - Teacher In Service
 25th No School
 26th No School
 27th No School

APRIL '27						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	
21 contract days						

9th No School

DECEMBER '26						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		
16 contract days						

22nd End of 2nd Quarter
 23rd - 27th NSAA Moratorium dates
 23rd - 31st No School

MAY '27							
S	M	T	W	Th	F	S	
						1	
2	3	4	5	6	7	8	
9	10	11	12	13	14	15	
16	17	18	19	20	21	22	
23	24	25	26	27	28	29	
30	31	14 contract days					

16th Graduation
 19th Last Day for Students
 20th 1/2 day Last Day for Staff

Commitment to Excellence

- Scheduled inclement weather days for students are May 20, 21, and 24
- Additional teacher contact days if necessary for inclement weather are May 21, 24, and 25

Quarter	Ends	Teacher Days	Semester	Student Days
1st	October 14	48		44
2nd	December 22	46	94	43
3rd	March 10	47		44
4th	May 19	45	92	42.5
Total		186		173.5

	Start Time	Dismissal Time	Early Dismissal	Late Start
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



TEACHER'S 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 **JILLIAN BLAKE**, 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 November 6, 2025 and end on or about May 31, 2026, and shall consist of 123 days of service including at least 117 teaching days. The 123 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 **HAMLOW 1ST GRADE TEACHER** which assignment shall be subject to the provisions of paragraphs **SECOND** and **THIRD** below, at a salary of **\$30,875.46** and under the following conditions.

VIZ: Step 4 BA ONE YEAR CONTRACT FOR THE 2025-2026 SCHOOL YEAR

FIRST: The salary of the Teacher shall be payable in **NINE (9)** equal installments. The first installment shall be payable on the 8th day of December, 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 Teacher's Retirement. Other deductions may be withheld as agreed to by the parties to this Contract.

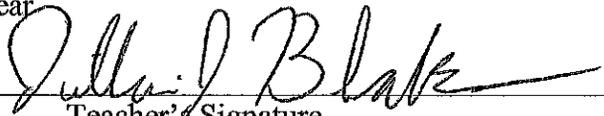
EIGHTH: The Teacher hereby affirms that he/she is not under contract with another School Board or Board of Education within this State covering a part or all of the same time of performance as is contemplated by this agreement. The Teacher further affirms that at the beginning of the term of this Contract 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 **November 6, 2025** shall constitute a rejection by the Teacher of the offer of employment.

Executed November 3, 2025
Month Day Year


Teacher's Signature

Executed _____, _____
Month Day Year
Lancaster County School District 55-0145

Attest:

Secretary

SALARY		\$ 30,875.46
EXTENDED CONTRACT		\$
EXTRA DUTY		\$
TOTAL		\$ 30,875.46