

**WEEPING WATER SCHOOL
DISTRICT #13-0022-CASS COUNTY, NEBRASKA
BOARD OF EDUCATION MEETING
WEEPING WATER PUBLIC SCHOOLS BUSINESS ROOM**

NOTICE for this meeting was posted in the identified locations as per district policy.

1. AGENDA
 - 1.a. Call the meeting to order
 - 1.b. Roll Call
 - 1.c. Acknowledgement of Nebraska Open Meetings Act posted
 - 1.d. Excuse absent board members
 - 1.e. Approval of consent agenda
 - 1.e.a. Approval of previous meetings minutes
 - 1.e.b. Notification of meeting publication site, date, and time
 - 1.e.c. Financial Reports and Payment of Bills
 - 1.e.d. Next regular meeting date - March 18, 2024 at 6:00pm in the Weeping Water Public Schools Conference Room
2. Communications
3. Visitors/Open Forum and staff and program presentations
4. Action Items
 - 4.a. Discuss, consider, and take all necessary action to give approval on the proposed proclamations.
 - 4.b. Discuss, consider, and take all necessary action to accept the resignation of Megan Bream
 - 4.c. Discuss, consider, and take all necessary action to accept the resignation of Ericka Coffey
 - 4.d. Discuss, consider, and take all necessary action to give approve a teaching contract with Abigail Drake
 - 4.e. Discuss, consider, and take all necessary action to approve the 2024-2025 Master Agreement
 - 4.f. Discuss, consider, and take all necessary action to financial audit bids for the 2023/24, 2024/25, and 2025/26 financial years
 - 4.g. Discuss, consider, and take all necessary action to renew the school's Nebraska School Boards Association membership.
 - 4.h. Discuss, consider, and take all necessary action to approve changes to the 2023/2024 School Calendar
 - 4.i. Discuss, consider, and take all necessary action to approve the 2024/2025 School Calendar
 - 4.j. Discuss, consider, and take all necessary action to give approval on the Wellness Plan
 - 4.k. Discuss, consider, and take all necessary action to give approval to policies to be reviewed
 - 4.l. Discuss, consider, and take all necessary action to give approval to policies to be revised
5. Reports

- 5.a. Administration Reports
- 5.b. Board Reports
- 6. Discuss, consider, and take all necessary action to evaluate the superintendent's performance
- 7. Adjournment

** Members of the board of education may move to enter "closed" session or adjust the order of the agenda at any point during the regular meeting.



**Weeping Water Public School
Financial Report for Board
February 2024**

FISCAL BUDGET USE PER MONTH

2023-2024 UPDATED: 02/14/24

MONTH END	FISCAL 22 % USED 22 Budget =	FISCAL 22 \$ USED	FISCAL 23 % USED 23 Budget =	FISCAL 23 \$ USED	FISCAL 24 % USED 24 Budget =	FISCAL 24 \$ USED
September	8.24%	\$ 516,539.55	7.86%	\$ 493,251.53	8.12%	\$ 511,449.49
October	8.54%	\$ 535,488.92	8.94%	\$ 561,007.27	7.91%	\$ 498,609.88
November	8.21%	\$ 514,638.41	7.98%	\$ 500,532.42	8.16%	\$ 514,462.24
December	8.98%	\$ 563,121.80	8.84%	\$ 554,328.70	8.96%	\$ 564,744.90
January	8.76%	\$ 549,302.80	8.14%	\$ 510,561.23	7.87%	\$ 496,131.19
February	8.66%	\$ 543,031.91	8.78%	\$ 550,372.60	0.00%	\$ -
March	9.01%	\$ 565,226.14	8.18%	\$ 512,849.30	0.00%	\$ -
April	8.45%	\$ 529,694.82	8.27%	\$ 518,650.31	0.00%	\$ -
May	9.18%	\$ 575,462.89	9.19%	\$ 576,167.26	0.00%	\$ -
June	8.65%	\$ 542,271.19	7.13%	\$ 447,120.01	0.00%	\$ -
July	8.41%	\$ 527,636.84	7.41%	\$ 464,671.70	0.00%	\$ -
August	8.67%	\$ 543,532.22	9.27%	\$ 581,586.71	0.00%	\$ -
Cumulative	103.73%	\$6,505,947.49	99.99%	\$6,271,099.04	41.03%	\$2,585,397.70

	2022	2023	2024
OPERATING BUDGET	\$5,746,903.00	\$5,746,903.00	\$5,948,300.00
W/ SIXPENCE	\$6,271,903.00	\$6,271,903.00	\$6,301,300.00

Weeping Water Public School

February 2024 Claims for Payment

Account Code	Payment Vendor	Invoice Total	Invoice Description	Notes
01-2-01100-610-002	Amazon E-Commerce	\$58.60	Elementary Supplies	
Multiple	Amazon E-Commerce	\$586.14	District Supplies	
01-2-01100-610-001	Amazon E-Commerce	\$307.91	Secondary Supplies	
Multiple	Amy Kroll	\$75.00	Monthly Cell Phone Reimbursement	SPED Partial Reimbursement
01-2-01200-333-001	Amy Kroll	\$109.88	Mileage Reimbursement	SPED Partial Reimbursement
08-2-02610-431-000	Automated Energy Solutions, Inc.	\$302.00	UH Spyder controller offline	
01-2-02710-350-000	C&C Truck Repair, Inc.	\$451.00	Bus 14 Coolant Repair	
01-2-02510-443-000	Capital Business Systems, Inc. (Lease)	\$1,262.71	Copier Lease: 027-1825924-001	
01-2-02310-610-000	Carole's Flowers & Vintage Finds	\$55.00	Flowers: Norris	
01-2-02610-410-000	City Of Weeping Water	\$709.69	Monthly Water/Sewer	
Multiple	Community Memorial Hospital DBA Syracuse Area Health	\$2,068.34	OT/PT Services	SPED Partial Reimbursement
01-2-02510-340-000	Dana F. Cole & Co, LLP	\$1,247.00	2023 1099 Upload	
01-2-01100-610-001	Dietze Music House - Lincoln	\$4.00	Spring Cork	
01-2-01100-610-001	Dietze Music House - Lincoln	\$22.00	King Trumpet	
Multiple	Educational Service Unit 3	\$5,772.60	Dec Psychology	SPED Partial Reimbursement
06-2-03100-610-000	Egan Supply Company, Inc	\$377.47	Kitchen Supplies	
01-2-02610-610-000	Egan Supply Company, Inc	\$653.69	Scrubber Repair Supplies	
01-2-02610-610-000	Egan Supply Company, Inc	\$87.12	Scrubber Repair Supplies	
01-2-02510-810-000	Farmers & Merchants Bank ACH Departmen	\$240.00	2023 Payroll ACH Billing	
06-2-03100-630-000	Hiland Dairy	\$1,929.18	Milk	
01-2-02630-340-000	Hoss's Lawn Care & Snow Removal	\$2,790.00	Snow Removal	
01-2-02630-340-000	Hoss's Lawn Care & Snow Removal	\$360.00	Snow Removal	
01-2-02710-350-000	Keckler Oil Co Inc	\$30.99	Repair 2019 Ford Transit	
01-2-02710-350-000	Keckler Oil Co Inc	\$357.00	Repair 2017 Ford Transit	
01-2-02320-810-000	Kevin Reiman	\$57.21	Monthly Cell/Mileage Reimbursement	
01-2-02510-530-000	Kinetic Business by Windstream	\$647.87	ACCT: 090073839	
01-2-02330-317-000	KSB School Law	\$157.50	Legal	
01-2-02710-333-000	Marthy Bailey	\$54.27	Mileage	
Multiple	Mary Mozena	\$94.22	Mileage/Cell Reimbursement	
01-2-01100-610-002	Mary Mozena	\$90.95	NSCAS Prizes	
01-2-02710-610-000	Meeske Auto Parts	\$189.99	Battery	
01-2-02710-610-000	Meeske Auto Parts	\$15.29	Washer Nozzle	
Multiple	Meeske Hardware Inc	\$780.71	District Supplies	
Multiple	Michelle Heath	\$204.75	Cell Phone/Mileage Reimbursement	
01-2-02610-340-000	Mid-America Termite & Pest Control, Inc	\$86.96	Monthly Pest Control	
01-2-02670-340-000	Midwest Automatic Fire Sprinkler	\$275.00	Inspect Auto Fire Sprinklers	
01-2-02610-610-000	My Central Supply	\$511.55	Custodial Supplies	
01-2-03300-610-000	My Central Supply	\$35.66	Childcare Supplies	
01-2-03300-610-000	My Central Supply	\$59.00	Childcare Supplies	
01-2-02310-810-000	NASB	\$3,666.93	Board Development Strategic Planning	
01-2-02310-810-000	NASB	\$3,650.00	Annual Dues	
Multiple	National Insurance Services	\$1,098.61	Monthly LTD Premiums	
01-2-02710-626-000	Nebraska Iowa Supply Co., Inc.	\$3,365.87	Fuel	
01-2-02710-610-000	Nebraska/Central Equipment, Inc.	\$290.42	Bowl, Racor, Heated Harness	
01-2-02610-621-000	Omaha Public Power District	\$10,330.28	ACCT: 1333000080	
Multiple	One Source, Inc.	\$162.50	Background/DMV: Rogge, Kraeger, Wamer	
01-2-02230-643-000	PowerSchool Group LLC	\$1,339.55	Applicant Tracking	
01-2-02670-340-000	Prime Secured	\$3,405.73	Genetec Adv Support Renewal	
01-2-02230-730-001	Prime Secured	\$2,710.00	Final - Genetec Directory Server Upgrade	
01-2-02510-440-000	Quadient, Inc.	\$89.97	Postage Machine Rental	
01-2-01100-610-001	Realtyworks	\$852.00	Ag Supplies	Frontier Coop Grant
01-2-02230-320-001	Riverside Technologies, Inc	\$387.00	Computer Repair	
01-2-02230-320-001	Riverside Technologies, Inc	\$330.00	Computer Repair	
01-2-02230-320-001	Riverside Technologies, Inc	\$116.00	Computer Repair	
01-2-02710-350-000	SAFELITE AUTO GLASS	\$475.83	2019 Ford Transit - Windshield Repair (Acct 549085)	
01-2-02510-340-000	Stericycle, Inc./Shred It	\$70.28	Shredding Service ACCT: 1000464396	
06-2-03100-570-000	Sysco	\$3,319.35	Kitchen Food Orders	
01-2-02620-430-000	Tech Masters, Inc.	\$402.50	WIF not temping	

01-2-02310-540-000	The Voice News	\$179.16	Public Record Ads	
01-2-02620-340-000	TK Elevator Corporation	\$1,035.00	Elevator Maint, Cust #:8002131	Billing every 3 months @ \$345/mo
01-2-01100-382-000	Unite Private Networks, LLC	\$420.31	ACCT:WEE3254_2255 (Network)	
Multiple	US BANK	\$2,627.43	Monthly CC Acct: 4485-5945-5566-2533	
06-2-03100-570-000	US FOODS, INC.	\$5,237.27	Food Purchases Acct: 64120801	
01-2-01100-530-000	Verizon Wireless LLC	\$60.08	Cell ACCT: 342439595-0001	
01-2-01100-530-000	Verizon Wireless LLC	\$214.60	Cell ACCT: 942359001-00001	
01-2-01100-810-001/002	Weeping Water Chamber of Commerce	\$30.00	3 Teachers to Chamber Meeting 2/20/2024	
01-2-02610-621-000	WoodRiver Energy, LLC	\$2,952.19	Customer #: 13005	

February 2024 Claims for Payment! **\$71,937.11**

February 2024 Payroll **\$424,194.08**

February 2024 (General Fund/Food Services Fund) **\$496,131.19**

Plus Invoices to Pay by Building Fund:

08-2-02610-431-000	MMC	\$1,749.17	HP 4 No Communication
08-2-02610-431-000	MMC	\$2,561.58	IT Rm Mini Split No Cool
08-2-02610-431-000	MMC	\$706.06	No Hot Water to W&D, Cap Urinal
08-2-02610-431-000	MMC	\$595.40	Repair Insulation on Duct Work
08-2-02610-431-000	NMMKS Securities LLC (A-1 Locksmith)	\$275.00	Service Call
08-2-02610-431-000	Gullizia Electrical LLC	\$4,400.00	9 Cove Heaters w/ Thermostat
Total February 2024 Building Fund		\$10,287.21	

Total February 2024 All Funds \$506,418.40

CASH ASSETS

CASH ASSET REPORT

DATE: 02/14/2024

FUND	ACCOUNT TYPE	INFORMATION	HOLDER	CURRENT BALANCE	BALANCE 12/31/2022
GENERAL FUND/KITCHEN FUND	CHECKING	300380832	Farmers & Merchants	\$ 693,360.64	\$ 156,484.33
	CLOSED ACCOUNT	300382812	Farmers & Merchants	\$ -	\$ -
TOTAL GENERAL FUND				\$ 693,360.64	\$ 156,484.33
ACTIVITY FUND	CHANGE			\$ 1,140.00	\$ 1,140.00
ACTIVITY FUND	PETTY CASH			\$ 100.00	\$ 100.00
ACTIVITY FUND	CHECKING	300444190	Farmers & Merchants	\$ 97,716.11	\$ 102,668.29
OUTSIDE OF ACTIVITY FUND	ELEMENTARY SAVINGS PROGRAM	XXX7959	First Nebraska Bank	\$ 1,656.20	\$ -
OUTSIDE OF ACTIVITY FUND	LIMESTONE COFFEE	300474478	Farmers & Merchants	\$ 3,571.12	\$ -
TOTAL ACTIVITY FUND				\$ 104,183.43	\$ 103,908.29
BOND FUND	MONEY MARKET	95010505	First Nebraska Bank	\$ 434,066.37	\$ 422,835.44
TOTAL BOND FUND				\$ 434,066.37	\$ 422,835.44
QCPUF FUND	CHECKING-2009 & 2010 BAB	86483570	First Nebraska Bank	\$ 109,807.59	\$ 81,993.79
TOTAL QCPU FUND				\$ 109,807.59	\$ 81,993.79
BUILDING FUND	CHECKING	300381079	Farmers & Merchants	\$ 85,145.21	\$ 315,088.46
TOTAL BUILDING FUND				\$ 85,145.21	\$ 315,088.46
DEPRECIATION FUND	CHECKING	300446542	Farmers & Merchants	\$ 90,210.18	\$ 370,011.23
TOTAL DEPRECIATION FUND				\$ 90,210.18	\$ 370,011.23
EMPLOYEE BENEFIT FUND	CHECKING/RETIREMENT	300381061	Farmers & Merchants	\$ 28,980.43	\$ 28,980.40
TOTAL EMPLOYEE BENEFITS FUND				\$ 28,980.43	\$ 28,980.40
STUDENT FEES FUND	CHECKING	85834670	First Nebraska Bank	\$ 15,088.03	\$ 12,621.53
TOTAL STUDENT FEES FUND				\$ 15,088.03	\$ 12,621.53

TOTAL **\$ 1,560,841.88** **\$ 1,491,923.47**

WEeping WATER PUBLIC SCHOOLS

**204 WEST O STREET, PO BOX 206
WEeping WATER NE 68463
PHONE: 402-267-2445 FAX: 402-267-5217**

MUSIC IN OUR SCHOOLS PROCLAMATION

WHEREAS, the study of music contributes to young people's development through heightened skills in listening, reading, self-expression, and creativity; and

WHEREAS, music education in the schools includes a broad range of types of music and active musical experiences; and

WHEREAS, music and the other arts significantly enhance the morale and quality of the school environment; and

WHEREAS, it is the stated objective of the public school to prepare children for a productive role in our society; and

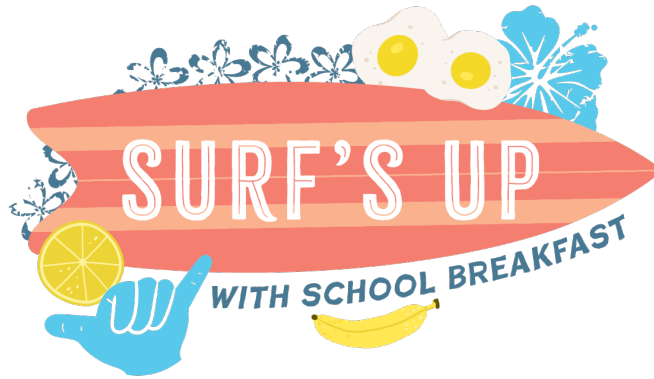
WHEREAS, the National Association for Music Education has designated March as Music In Our Schools Month, focusing on the theme ; now,

THEREFORE, be it resolved, that the Board of Education of Weeping Water Public Schools proclaims March as Music In Our Schools Month as an opportunity to support the purposes and practices of music education and encourages teachers, parents, students, and all citizens to participate.

The Board of Education of the Weeping Water Public School District, for its own part, rededicates itself to the maintenance of a music education program that will be relevant to the needs of the children placed in its care and will reach and positively influence each child.

Adam DeMike, President

Kevin Reiman, Superintendent



National School Breakfast Week Official Proclamation

WHEREAS The School Breakfast Program has served our nation admirably since it was permanently established in 1975; and

WHEREAS the School Breakfast Program is dedicated to the health and well-being of our nation's children; and

WHEREAS the School Breakfast Program joins and has been joined through the years by many other excellent child nutrition programs; and recent research shows students are receiving their healthiest meals at school; and

WHEREAS there is evidence of continued need for nutrition education and awareness of the value of school nutrition programs

NOW THEREFORE, I Adam DeMike, President of the Weeping Water Board of Education do hereby proclaim the week of March 4-8, 2024, as NATIONAL SCHOOL BREAKFAST WEEK and I encourage all residents to become aware of the benefits of the School Breakfast Program and support good nutrition habits for their children, in the hope of achieving a more healthful citizenry for today and the future.

Done at the Weeping Water Public Schools this 19th day of February in the year, Two Thousand and Twenty-Four.

February 11, 2024

To Whom It May Concern,

This letter is to inform you that I am resigning from my position at Weeping Water School District after my contract, on or before, August 9, 2024. I feel that it is necessary for the sake of my professional growth and well-being. I will uphold my signed teachers' contract, as well as my signed Lead Teacher job description, both attached, as well as my Sixpence service provider, but will no longer be taking on any of the duties of childcare director as it has been made apparent to me that my ethical beliefs do not align with what my supervisor deems appropriate of a director of Bright Arrows Childcare Center.

I would like to thank you for the opportunities and experiences I gained while working at Weeping Water School District.

Thank you,

Megan Bream

2/16/24

Dear Superintendent Kevin Reiman and the Weeping Water School Board of Education,

I am writing to formally resign my position as a Secondary Special Education teacher from Weeping Water Public Schools effective May 24, 2024. After careful consideration, I have decided it is time for me to pursue new opportunities and challenges.

It has been a privilege to work at Weeping Water these last four years as the Secondary Special Education teacher. I am grateful for the time I was able to spend building incredible relationships with the students and their families, my colleagues, and the community in its entirety. I will miss many dearly.

Please let me know however I may assist during the remainder of the school year to ensure a smooth transition to whoever replaces my role.

Thank you for the support and understanding.

Sincerely

A handwritten signature in black ink that reads "Ericka M. Coffey". The signature is written in a cursive style with a large initial "E" and a stylized "C" at the end.

Ericka Coffey

**WEeping WATER PUBLIC SCHOOLS
MASTER AGREEMENT
2024-2025**

The Weeping Water Board of Education and the teaching staff recognize that the development of a quality educational program for the children attending the public schools of District #22 is a joint responsibility which can best be achieved by agreement that all parties work toward common goals. The public officials and the teaching staff enter into this Agreement with mutual dedication, recognizing that the experience, creativity and judgment of all parties are necessary to reach the educational needs of the community.

ARTICLE I

The Board recognizes the Weeping Water Education Association as the exclusive collective bargaining unit for the certificated teaching staff for the period of this Agreement.

ARTICLE II

1. **Salary Schedule** - base pay is set at \$39,000 for the 2024-25 school year.
 - a. The salary of each teacher covered by this Agreement is set forth in the Schedule attached hereto and made a part hereof. Such Salary Schedule shall remain in effect during the designated periods. Placement on vertical steps (experience) on the salary schedule for first time certificated will be at the discretion of the administration, with approval of the Board of Education.
 - b. Unless a teacher has misrepresented his or her qualifications, initial placement on the Salary Schedule by the School Board will be final. Subsequent movement on the Salary Schedule shall be computed, using those college hours accepted by the superintendent at the time of initial placement as the basis for future movement. Hours earned beyond the Bachelors' Degree must be graduate hours. The only exceptions are undergraduate hours approved in advance by the superintendent because an additional endorsement would benefit the district.
 - c. Movement horizontally beyond the salary lane BA+36/MA requires graduate level courses earned **after the date the master's degree was earned**. Exceptions to the requirement for graduate level courses can be applied for through the administration.
 - d. Movements between columns are predicated on multiples of 9 hours of approved graduate credit. A transcript indicating successful completion of all college hours must be submitted **prior to September 1** of each school year to qualify for credit on the Salary Schedule. Movement within the salary schedule is limited to a maximum of **two columns over and maximum of one step down within a one-year period** (given that the required college hours are completed to move over 2 columns at once).
 - e. The highest salary in each column is computed as a multiple of the base salary using the following multiples:

BA	1.24	BA+36/MA	1.64
BA+9	1.28	MA+9	1.72
BA+18	1.40	MA+18	1.76
BA+27	1.52	MA+27	1.84

2. Extra-Curricular

Standard duties-sponsorship of activities may be assigned at a percent of the Salary Schedule base as listed on attached page.

Remuneration to teachers for sales at extra-curricular activities.

- A written policy concerning sales procedures, use of passes, and specific duties shall be provided by the Athletic Director to each faculty member.
- Assignment of staff for ticket sales at extra-curricular activities shall be the amount of nights needed, distributed equitably, not to exceed five nights per year, only if enough staff members do not volunteer to cover the events.
- Remuneration to staff for assignments at extra-curricular activities, i.e. timekeepers, scorers, line judges, ticket-sellers shall be at least minimum wage.

3. Payment of Salary

Salary payments shall be made in twelve equal installments with the first and ensuing payment dates specified in the individual teacher's contract.

Payroll checks shall be issued on the 20th day of each month. If the 20th falls on a weekend (Saturday or Sunday) teachers shall receive their checks on the preceding Friday.

4. Retirement

Compliance with Federal and State Laws concerning retirement shall be followed in the case of all employees.

5. Substituting for Classroom Teacher

The secondary staff shall receive 15% of the daily substitute pay for substituting during their planning period.

The elementary staff shall receive 8% of the daily substitute pay for keeping their students during a 30-minute PE, Computer, Art, Music, or Library periods, 15% of the daily substitute pay for keeping their students during a 50-minute PE, Computer, Art, Music, or Library periods

Elementary teachers will be compensated by \$70.00/\$35.00 dollars a day or half day when classes are combined due to lack of a substitute being hired.

ARTICLE III

1. Leave: Cumulative and Non-Cumulative

- a. All certificated staff shall be granted ten (10) days Leave-of-Absence (LOA) per year. A maximum of forty-five (45) LOA days can be accumulated. Accumulated LOA days may only be used for reasons relating to an employee or employees' immediate family, birth/adoption of child, illness, accident, or other family emergency.
- b. All days used as leave-of-absence require notification of the administration. In cases of illness, bereavement, and other emergencies, this notification must be as soon as possible.

In all other cases, notification must be given at least three days prior to the day(s) leave is to be taken.

- c. Only days used as leave-of-absence in excess of cumulative limits, when more employees request leave than there are substitutes available, or as otherwise specified in this agreement, are subject to approval of administration.
- d. Personal leave, leave other than family illness, medical reasons, or for bereavement, may not be used during the first four (4) or last three (3) days of the students' term (1st & 2nd semester), one day prior to or after an established holiday (Labor Day, Thanksgiving, Christmas, and Easter), during parent-teacher conferences, or inservice days. Employees may request an exception to these situations in writing to the Administration. If the exception is granted, the employee would incur the use of a leave-of-absence day.

2. Leave in Excess of Accumulated Leave

- a. In the event that leave-of-absence exceeds cumulative leave days; salary may be deducted at a rate of one day/total number of contract days (as set by the administration) for each full day in excess of the LOA day accumulation limit.

3. Remuneration of Non-Accumulative Unused Leave

- a. Any staff member having accumulated the maximum of 45 days of unused leave shall receive remuneration of \$45 per day for all current unused leave of their 10-day annual allotment. Payment to individual staff members will be made after July 1^o, and prior to July 21* of each year.
- b. Staff leaving the district, with a minimum of 15 continuous years of service in the district, will receive \$25 per day up to the maximum accumulated number of sick days allowed under the negotiated agreement. Payment will be made in the last payroll check following such resignation/retirement.

4. Leave Record Information

- a. Individual records of accumulated leave shall be kept in forms provided in the Superintendent's office. Each teacher is responsible for information required to properly maintain these records and shall verify their accuracy at least once a year. Employees' cumulative sick leave shall be credited with any unused portion as of July 20" of each school year.

ARTICLE IV

1. Duties of Employees

All school personnel are expected to be on duty for the hours as stated in the personnel handbook for the current year or through written agreement with the Administration and/or Board of Education.

2. Responsibilities of Employees

Teachers shall be on duty at their regularly assigned responsibilities each school day unless otherwise excused. In addition, teachers may be assigned responsibilities at other hours by the Superintendent or Principals for supervising or directing school activities at or away from school on as equitable a basis as possible.

ARTICLE V

1. Health and Accident Insurance

- a. During the first year of employment and all years thereafter, the District will provide the full single premium or the full family premium (and family dental coverage) for all full-time teachers who elect to receive the health and dental insurance coverage. The plan shall be the EHA \$1200 deductible/ \$3800 deductible HSA Dual Choice Option / Dental PPO – 100% A, 75% B, 50 C Coverage – Option 2 for the 2024-25 school years.
- b. The period of district contribution to the above plans shall be for twelve (12) months each year the teacher is employed, beginning with the September pay period and ending with the August pay period.

2. Long-Term Disability

The District will provide long-term disability benefits for full-time employees who have been employed by the district for at least 30 calendar days. This plan will provide a monthly benefit of 66.67% of the employee's monthly gross salary and health insurance premiums to a maximum of \$160,000/\$13,333 monthly. This monthly benefit will be coordinated with other benefits the employee may be eligible to receive. The benefit will begin on the 30-calendar day following the date of disability approval.

ARTICLE VI

Definition-A grievance is a claim based upon an event or condition that affects the welfare and/or terms and conditions of employment of a certified staff member, or group of certified staff members and/or the interpretations, meaning or application of any of the policies, rules, or regulation of the school district.

Step 1

The grievance shall be presented orally by the employee to his immediate supervisor.

Step 2

If a satisfactory adjustment of such grievance shall not be reached with three (3) school days thereafter, it may be presented in writing to the immediate supervisor of the grievant who will, within five (5) days thereafter, present a decision in writing to the grievance.

Step 3

If a satisfactory adjustment of such grievance shall not thereby be reached, it may be presented in writing to the Superintendent of Schools or his designated representative who will, within five (5) school days thereafter, present a decision thereon in writing to the grievant.

Step 4

If a satisfactory adjustment of said grievance is not thereby reached, it may be presented in writing to the Board of Education who will hear the grievance within thirty (30) days and will present a written decision to the grievant with ten (10) days following the hearing.

ARTICLE VII

1. NONDISCRIMINATION

The Board and Association shall not discriminate against any employee or applicant who is to be employed for performance of this Agreement with respect to his or her hire, tenure, terms, conditions, or privileges of employment, because of his or her race, color, religion, sex, disability, or national origin.

2. SAFETY COMMITTEE

The Superintendent may appoint members of the staff to serve on the safety committee as appropriate and as required by law.

3. JOINT PREPARATION AND CONSTRUCTION

This Negotiated Agreement is the product of a collectively bargained negotiation, and all parties have cooperated in the drafting and preparation of the Agreement. Thus, this Negotiated Agreement should not be construed for or against any party.

4. MANAGEMENT RIGHTS

Anything herein to the contrary notwithstanding, the Board, except as is expressly provided in this Agreement, reserves exclusively unto itself all the rights, powers, discretion, authorities, and prerogatives vested in it, whether exercised or not; and nothing herein shall be construed in any manner as constituting a delegation or waiver of any rights, powers, discretion, authority or prerogative so vested in the Board its designees.

5. WAIVER OF BARGAINING RIGHTS AND AMENDMENT TO AGREEMENT

During the negotiations resulting in this Agreement, the District and the Association each had the unlimited right and opportunity to make demands and proposals with respect to any subject matter as to which any state or federal law imposes an obligation to bargain, including but not necessarily limited to, the Industrial Relations Act (NEB. REV. STAT. §§ 48-801 through 48-839). Except as specifically set forth elsewhere in this Agreement, the District expressly waives its right to require the Association to negotiate, and the Association expressly waives its right to require the District to negotiate over all matter as to which state or federal law imposes an obligation to bargain, whether or not: (a) such matters are specifically referred to in this Agreement; (b) such matters were discussed between the District and the Association during the negotiations which resulted in this Agreement; or (c) such matters were within the contemplation or knowledge of the District or the Association at the time this Agreement was negotiated and executed. This Agreement contains the entire understanding, undertaking, and agreement of the District and the Association, after the exercise of the right and opportunity referred to in the first sentence of this section, and finally determines all matters of collective bargaining for its terms. Changes to this Agreement, whether by addition, waiver, deletion, amendment, or modification, must be reduced to writing and executed by both the District and the Association.

ARTICLE VIII

~~Weeping Water Public Schools Teacher Educational Tuition Reimbursement Program~~ – This section was eliminated after the 2023/24 contract year.

**ARTICLE IX
DOCUMENT AUTHORIZATION**

The terms of this Negotiated Agreement shall remain in full force and effect from year to year until they are superseded by an agreement of the parties or by an order of the Commission of Industrial Relations.

Weeping Water Education Association

By 
Chief Negotiator

Date 2-14-24

Board of Education, School District #22

By _____
President, Board of Education

Date _____

Weeping Water Public Schools Extra Duty Salary Schedule 2024/25

EXTRA-DUTY 2024/25 Base \$39,000

	20%	22%	22%
	(1 - 2 YRS)	(3 - 4 YRS)	(5 - 6 YRS)
Activities Director			
COACHING & SPONSORS			
Head Football	13%	14%	15%
Head Volleyball	13%	14%	15%
Head Cross County	13%	14%	15%
Head Basketball	13%	14%	15%
Head Wrestling	13%	14%	15%
Head Track	13%	14%	15%
Head Softball	13%	14%	15%
Co-Head Softball Coach	9%	10%	11%
Co-Head Baseball Coach	9%	10%	11%
Head Cheerleading	7%	8%	9%
add 2% if the sponsor has stunting certification			
add 2% if the team <u>prepares</u> and attends the State			
Assistant Football	8%	9%	10%
Assistant Volleyball	8%	9%	10%
Assistant Cross County	3%	4%	5%
Assistant Basketball	8%	9%	10%
Assistant Wrestling	8%	9%	10%
Assistant Track ** (May also assist with JH Track)	7%	8%	9%
Assistant Softball	8%	9%	10%
Assistant Baseball	8%	9%	10%
Head J.H. Football	4%	5%	6%
Head J.H. Volleyball	4%	5%	6%
Head J.H. Basketball	4%	5%	6%
Head J.H. Wrestling	4%	5%	6%
Head Boys and Girls J.H. Track	7%	8%	9%
Assistant J.H. Volleyball	3%	4%	5%
Assistant J.H. Basketball	3%	4%	5%
Assistant J.H. Wrestling* If Needed	3%	4%	5%
Assistant J.H. Track (only coaches during the J.H. season)	3%	4%	5%
Vocal Music	8%	9%	10%
Musical Play/All School Play	4%	5%	6%
Assistant Musical Play/All School Play / Musical Theatrical Asst.	2%	3%	4%
Concessions Sponsor	6%	7%	8%
Concessions Assistant	3%		
Speech Sponsor	5%	6%	7%
Drama Sponsor	5%	6%	7%
Annual Sponsor	4%	5%	6%
Senior Class Sponsor	3%	3.5%	4%
Junior Class Sponsor	4%	4.5%	5%
Sophomore Class Sponsor	0.5%		
Freshman Class Sponsor	0.5%		
FBLA Sponsor	4%	5%	6%
FCCLA / HOSA Sponsor	4%	5%	6%
Life of an Athlete Sponsor	4%	5%	6%

Nat'l Honor Society Co-Sponsors	1%	2%	3%
Mock Trial Sponsor*	3%	4%	5%
Computer Coordinator	3%	4%	5%

COACHING & SPONSORS	(1 - 2 YRS)	(3 - 4 YRS)	(5 - 6 YRS)
--------------------------------	------------------------	------------------------	------------------------

Elementary S.A.T.	3%	4%	5%
High School S.A.T.	1%	2%	3%
Skills U.S.A. / FFA Sponsor	5%	6%	7%

Weight Room Sponsors= \$15 per session for 7 sessions a week, for 10 weeks.

*To be assigned ONLY when needed



**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

732 NORTH DIERS AVENUE
GRAND ISLAND, NEBRASKA 68803
T: 308.382.6251
DANACOLE.COM

February 3, 2024

Kevin Reiman, Superintendent
Weeping Water Public Schools
204 West O Street
Weeping Water, NE 68463

Dear Mr. Reiman:

We appreciate this opportunity to provide services to Weeping Water Public Schools.

The enclosed provides information regarding our Firm, including a brief history, services we provide and our proposal to provide services. We take great pride in our Firm and believe we can provide the type of services you may need.

As you review this information, please do not hesitate to call us at 308.382.3400 if you have any questions or need further clarification.

Thank you for allowing us to prepare the enclosed proposal.

Yours truly,

MITCHELL L. INMAN, JR.
For the Firm

e-mail: inman@danacole.com

MLI:akb

Enclosures

DANA F. COLE & COMPANY, LLP

Dana F. Cole & Company, LLP is one of the oldest and largest local firms of Certified Public Accountants in the state of Nebraska. Since our founding in 1915 by Mr. Dana F. Cole, we have experienced a strong rate of growth over the years due primarily to our continuing active efforts to meet the needs of our clients. Over the past years, the Firm has expanded and currently maintains 26 registered offices in the following states:

Nebraska • Kansas • Michigan • Minnesota • Missouri • Wyoming

Dana F. Cole & Company, LLP, with 95 professional accountants on our staff, successfully completed our thirteenth peer review in 2020. The Certified Public Accountants within our Firm are active members of the American Institute of Certified Public Accountants and the various state societies. Our Firm is a member of AGN International. This association represents 79 countries, has 177 member firms with approximately 9,443 staff members. The association provides a valuable resource for even the most specialized needs.

The mission of Dana F. Cole & Company, LLP is to provide the most comprehensive professional services while adhering to the highest standards of quality.

Our foundation is built with a singular focus on the client and our basic knowledge of their world. We seek to maintain a long-term professional relationship with our clients. This allows us to provide services that are consistent, beneficial and appropriate for their current goals and needs as well as their lifetime plans. We plan for continued growth to enable us to increase and expand our ability to provide expertise over a broad range of professional services, while becoming more accessible to present and future clients. We strive to meet our employees' needs so they may progress as a member of our firm and our profession and take pride in our ability to achieve the best results possible for our clients.

PURPOSES & AIMS

Dana F. Cole & Company, LLP provides a broad range of professional services as well as specializes in several industries and technical areas. These services include tax services, estate and financial planning, accounting and auditing, general accounting, data processing, general business service and advice, management consulting, pension and profit sharing plans, and special projects. While we serve clients in virtually every major industry, some of the industries in which we serve a large number of clients are: agri business, colleges and universities, contractors, farming and ranching, financial institutions, governmental units, health care, manufacturing, non-profit organizations, professional and other services, retail, utilities and wholesale.

With our offices located in various communities and trade areas throughout Nebraska, Kansas, Michigan, Minnesota, Missouri and Wyoming, we serve our clients efficiently and effectively, respond to their needs in a timely manner, provide information that is pertinent to them, and are aware of local matters that affect them. When needed, we utilize other offices within our firm to assist with large clients, complex technical matters, and clients requiring special expertise. As a member of AGN International, we are able to call upon other member firms for national and international assistance and special expertise.

Our firm strives to continually improve the quality of service to our clients. We wish to maintain a long-term relationship with our clients and furnish them with the services they want and need. We continue to develop our industry and technical specialties, inform clients of the many services we provide and regularly review with our clients, their present situation, goals, needs and lifetime plans so that we may assist them in meeting the challenges of today and tomorrow.

While we have the expertise and background of a large professional organization, we operate in a personal environment through our local offices. This enables our firm to be more aware of what is happening in our clients' world.

Our firm remains committed to providing services in the best interest of our clients.

SERVICES WE PROVIDE

Dana F. Cole & Company, LLP provides a full range of accounting, auditing, tax, data processing and management advisory services to more than 18,000 clients. The following is an overview of these services.

Accounting and auditing services are provided to clients of all sizes and specialties. In our work, we acquire intimate knowledge of a client's financial and administrative operation, and use a constructive approach to recommend, where appropriate, procedures to strengthen the organization and provide comments on accounting and administrative controls in operations. These services include the preparation of annual financial statements for an entity as well as personal financial statements for its owners.

General accounting services that we offer also include general accounting assistance and the preparation of compilation reports for interim and annual periods. Our services include bookkeeping services, financial statements (monthly or quarterly), reconciling bank accounts, accounts receivable, accounts payable, and payroll, including the quarterly returns. We regularly assist clients with accounting problems that may be encountered at any time during the year. These services include preparation of various payrolls, personal property and other compliance reports and assistance with budgeting and cash management.

Tax services include constructive and creative tax planning; preparation of various documents and forms for reporting income for individuals, partnerships, corporations, trusts, pension and profit-sharing plans and estates; representation of clients at administrative proceedings before the various taxing authorities and other tax services as needed.

Estate and financial planning are an important part of services that we offer to our clients. Our Firm is regularly involved in the development of long-range family financial plans. These services include personal financial planning, estate planning including establishment of trusts and gifting programs, as well as pension and profit sharing plans.

Data processing services routinely include the processing of payroll, accounts receivable, accounts payable, general ledgers, and financial statements. We offer services to remote terminals, design and write custom programs, develop and install data processing systems including selection of hardware and software and provide consultation and feasibility studies to meet clients' needs. Our accounting expertise, along with our thirty years of data processing experience, provides a major advantage to clients in need of these services.

Management advisory services are offered to clients on a continuing basis. We believe we are our client's business consultant. We are available to review and make recommendations

regarding accounting systems, cost systems, management information systems, operating controls and employee benefit programs. In addition, we provide an ongoing review of management reports to note items of significance, assist in negotiations with banks, provide guidance and assistance in establishing a business, assist with implementation and review of matters related to a specific profession, such as fee schedules.

We provide electronic newsletters describing in non-technical terms, the latest developments in accounting, financial reporting, taxation, and specific items of importance to the particular profession. In addition, we will conduct seminars on current issues affecting these matters.

QUALITY CONTROL

Our firm is committed to the maintenance of the highest standards of professionalism and quality control. Accordingly, we support the nine elements of quality control as prescribed and adopted by the American Institute of Certified Public Accountants.

Our firm and each one of our partners and staff who are certified public accountants are members of the American Institute of Certified Public Accountants and various State Societies of Certified Public Accountants. In addition, our firm is a member of AGN International. This organization is an association of certified public accounting firms located throughout the world who are dedicated to the development and maintenance of the highest professional standards. Among the requirements for membership in the association is the development of a comprehensive quality control system. We feel our membership in AGN International and our internal quality control system enable us to offer our clients the highest level of quality in professional services.

Our firm is a registered member of the Private Companies Practice Section, the Center for Audit Quality and the Employee Benefit Plan Audit Quality Center. We successfully completed our thirteenth peer review in August of 2020. We have also completed the continuing education qualification requirements of the government auditing standards.

AUDIT APPROACH

Our firm employs a risk assessment approach in the performance of audit engagements. Through this approach, audit programs are designed around the assessed risk that individual financial statement assertions are materially misstated. This assessment of risk then serves as the basis for the design of further audit procedures.

The first step in the process is to perform "risk assessment procedures" (for example, inquiry, observation, or review of documents) to gather information and to further our understanding of your business and environment, including your internal controls. We place a strong emphasis on gaining an understanding of our clients' activities and controls. We want to ultimately become familiar with your accounting controls, and your organization as a whole, during our planning phase of the audit. We will then focus our audit procedures to areas where we have assessed higher risk, thereby increasing audit efficiency.

Once we have assessed the risk of material misstatement, we will design "further audit procedures" in response to these risks. There are two types of "further audit procedures" that we will use: test of controls and substantive procedures. Often we will perform a combination of these two types of procedures. At the conclusion of our audit, we will evaluate the results of our procedures and reach a conclusion as to whether the financial statements are presented fairly in all material respects. Finally, we will evaluate identified control deficiencies and determine whether these deficiencies, individually or in combination, are significant deficiencies or material weaknesses.

We will plan the audit work to be performed so as to ensure the maximum in effectiveness while maintaining an optimum level of efficiency.

At the conclusion of our engagement, we will meet with management to review the financial statements, management letter and discuss the results of our audit. We will also meet with the Board of Directors as requested, to present the audit.

UNDERSTANDING OF THE ENGAGEMENT

We understand the engagement to be a financial and compliance audit of the records of Weeping Water Public Schools for the years ending August 31, 2024, 2025 and 2026.

The audit will be conducted in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards* and the requirements of the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200 and *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance), formerly referred to as OMB Circular A-133, if applicable.

PROPOSED FEES

Our maximum fees, based upon our understanding of the engagement, will be as follows:

	<u>2024</u>	<u>2025</u>	<u>2026</u>
<u>Financial Audit</u>	\$15,000	\$16,500	\$18,000
<u>Out-of-pocket Expenses</u>	\$760	\$780	\$800
	<u>First Major Program</u>	<u>Each Additional Major Program</u>	
<u>Uniform Guidance Audit</u>	\$7,000	\$4,000	

This proposal provides for 10 copies of the report. Additional copies will be provided at a nominal fee.

We will be pleased to meet with you at various times throughout the year to discuss tax, accounting and auditing matters affecting Weeping Water Public Schools. You should feel free to call us at any time in this regard. Our fee for this service would normally be at no charge for a short discussion or telephone response to questions. However, if the matter developed into the preparation of a report, budget, plan or research, it would be billed at our normal rates for the individuals involved ranging from \$75 to \$250 per hour, or a specific fee to be quoted.

Statements would be rendered monthly for any services provided. Payments of said statements are due within thirty days.

Upon acceptance of our proposal, an engagement letter outlining the terms and our understanding of this engagement would be prepared for approval by the appropriate parties.

CLIENTELE

We provide the following client references:

Robert Drews, Superintendent
Arapahoe-Holbrook Public School
PO Box 360
Arapahoe, NE 68922
308.962.5458

Jarod Albers, Superintendent
Cambridge Public School
PO Box 100
Cambridge, NE 69022
308.697.3322

Craig Taylor, Superintendent
Logan View Public School
2163 County Road G
Hooper, NE 68031
308.654.3699

Mark Aten, Superintendent
Overton Public School
PO Box 310
Overton, NE 68863
308.987.2424

MITCHELL L. INMAN, JR., CPA
503 W. 3rd Street
Grand Island, NE 68801
308.382.3400

**EDUCATION &
CERTIFICATION**

Bachelor of Science Degree, Business Administration.
Midland Lutheran College, May 1992.
Nebraska licensed CPA.

EXPERIENCE

Dana F. Cole & Company, LLP, since 2014. Staff accountant, senior staff accountant, manager, and currently a partner.

Doolittle & Lloyd, CPAs
2012 – 2014

Grain Place Foods, Inc.
2009 – 2012

Potts & Levering CPAs
2009 – 2012

Oelkers & Associates, LLC
1998 – 2009

Income tax preparation for individuals, corporations, partnerships and not for profit organizations; fieldwork on compilation, review and audit engagements for non-profit entities; audits of governmental units including school districts, colleges, counties and cities and other entities requiring audits under Government Audit Standards.

**PROFESSIONAL
MEMBERSHIP**

American Institute of Certified Public Accountants
Nebraska Society of Certified Public Accountants

**PROFESSIONAL
EDUCATION**

Attends at least 56 hours of professional education classes each year. A minimum of 40 hours each year is directly related to accounting and auditing.

- Accounting and Auditing Update
- SAS Review and Update
- How to Perform the Single Audit
- Compilation and Review Reports
- Professional Ethics for CPA's
- Audit Evidence and Internal Control
- Federal and State Income Tax Institute
- New Repair Regulations Issued by Treasury

EUGENE V. ULMER, CPA
503 W. 3rd Street
Grand Island, NE 68801
308.382.3400

**EDUCATION &
CERTIFICATION**

Bachelor of Science Degree, Accounting.
University of Nebraska at Kearney, May 1977.

EXPERIENCE

Dana F. Cole & Company, LLP since 2013. Staff accountant, supervisor and manager.

Alvin P. Alms & Company
1977 - 2013

Income tax preparation for individuals, corporations, partnerships and not for profit organizations; fieldwork and supervision of others on compilation, review and audit engagements for commercial and non-profit entities; audits of governmental units including school districts, counties, public utilities, colleges, cities and other entities requiring audits under Government Audit Standards including the Single Audit Act, where applicable.

**PROFESSIONAL
MEMBERSHIP**

American Institute of Certified Public Accountants
Nebraska Society of Certified Public Accountants

**PROFESSIONAL
EDUCATION**

Attends at least 56 hours of professional education classes each year. A minimum of 40 hours each year is directly related to accounting and auditing.

- Annual Accounting and Auditing Update Regarding Standards, Procedures, Reporting and Documentation
- Annual Compilation and Review Update Regarding Reporting
- Annual Government Accounting and Auditing Update Regarding Standards, Procedures, Reporting and Documentation, Including the Yellow Book Updates
- Annual Non-Profit Accounting and Auditing Updates Regarding Standards, Procedures, Reporting and Documentation
- Audit Requirements of the Single Audit
- Annual Auditing Update for Employee Benefit Plans
- Annual Update on Audit and Reporting Requirements for School Districts
- Risk Assessment Standards Update
- Workshop on Fraud and Internal Control
- FASC Standards Codification
- Annual Update of Student Financial Aid Audits
- Annual Update of Tax Laws and Regulations
- Accounting and Auditing Professional Ethics
- Cafeteria Plan Administration

RYAN M. SPENCER, CPA
503 W 3rd Street
Grand Island, NE 68801
308.382.3400

**EDUCATION &
CERTIFICATION**

Nebraska Wesleyan University, Accounting
2015 - 2019

EXPERIENCE

Dana F. Cole & Company, LLP, since 2021. Currently a Senior Accountant II

Veritas Professional Group, LLC
2017-2021

Income tax preparation for individuals, corporations, partnerships and not for profit organizations; fieldwork on compilation, review and audit engagements for commercial and non-profit entities; audits of governmental units including school districts, colleges, counties and cities and other entities requiring audits under Government Audit Standards including the Single Audit Act, where applicable.

**PROFESSIONAL
EDUCATION**

Attends at least 56 hours of professional education classes each year. A minimum of 40 hours each year is directly related to accounting and auditing.

- Annual Accounting and Auditing Update Regarding Standards, Procedures, Reporting and Documentation
- Annual Compilation and Review Update Regarding Reporting
- Annual Government Accounting and Auditing Update Regarding Standards, Procedures, Reporting and Documentation, Including the Yellow Book Updates
- Annual Non-Profit Accounting and Auditing Updates Regarding Standards, Procedures, Reporting and Documentation
- Audit Requirements of the Single Audit
- Annual Auditing Update for Employee Benefit Plans
- Annual Update on Audit and Reporting Requirements for School Districts
- Risk Assessment Standards Update
- Workshop on Fraud and Internal Control
- FASC Standards Codification
- Annual Update of Tax Laws and Regulations
- Accounting and Auditing Professional Ethics



Report on the Firm's System of Quality Control

January 21, 2021

To the Partners of Dana F. Cole & Company, LLP
and the Peer Review Committee of the Nevada Society of CPA's

We have reviewed the system of quality control for the accounting and auditing practice of Dana F. Cole & Company, LLP (the firm) in effect for the year ended February 29, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under Government Auditing Standards, including compliance audits under the Single Audit Act, and an audit of an employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Dana F. Cole & Company, LLP in effect for the year ended February 29, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Dana F. Cole & Company, LLP has received a peer review rating of *pass*.

Clark, Schaefer, Hackett & Co.

Certified Public Accountants

June 07, 2021

Kent Klute
Dana F. Cole & Company, LLP
1248 O Street Ste 500
LINCOLN, NE 68508

Dear Kent Klute:

It is my pleasure to notify you that on June 02, 2021, the Nevada Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is August 31, 2023. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,



Kary Arnold
Finance & Peer Review Program Manager
karnold@nevadacpa.org
(775) 826-6800

cc: Daniel Wernke, Ryan Bruns

Firm Number: 900010013136

Review Number: 576005

FEBRUARY 1, 2024



Audit Proposal

Weeping Water Public Schools

SUBMITTED BY:

Abby Janzing, CPA

abby@forward-cpa.com

402-979-7046

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Audit Approach

Having successfully served clients like Weeping Water Public Schools, we will leverage our industry expertise, proven audit approach, and automated tools to provide an objective audit with a minimal amount of disruption to the district's staff. The knowledge we have gained through a decade of experience serving organizations like Weeping Water Public Schools has allowed us to tailor our audit approach to yield maximum effectiveness and efficiency.

Forward CPA utilizes a top-down, risk-based approach. This approach sets a scope based on entity-level controls such as control environment, financial reporting risk assessment, information and communication controls, and financial reporting competencies. In conjunction with the financial statement audit, we also document and, if deemed appropriate, test controls of applicable areas.

The purpose of an audit is to express an opinion on an organization's financial statements. Our goal is to build long-term relationships with clients by developing a tailored audit approach. To best serve Weeping Water Public Schools, areas of primary focus during the engagement will include internal controls and compliance with state reporting requirements.

Aspects of the engagement management that will ensure the highest quality audit, value-added services, and seamless coordination with management include the following:

- We are current with technical updates and continuing education.
- We are very flexible and responsive to changes in circumstances throughout the engagement: we monitor the progress of the engagement regularly and make adjustments and changes to the audit plan, as needed, based on results during the audit.
- We organize and coordinate information and tasks internally and with clients, which makes for an efficient audit and minimal disruption to clients.
- We maintain open and frequent communication throughout the year.
- We make the audit process as streamlined, automated, and technologically feasible as possible, which will include requesting information to be provided by you in electronic format, when possible, and using a paperless file.

Audit Phases

<p>Preliminary Communication</p>	<ul style="list-style-type: none"> • Facilitate a client planning meeting to gain an in-depth understanding of the district. • Develop a list of client assistance schedules, timelines for all parties, and deliverable expectations. • Review minutes of the board of directors.
<p>Understanding and Evaluating Controls</p>	<ul style="list-style-type: none"> • Review accounting policies and procedures. • Understand internal control documentation and perform walkthroughs. • Identify organization risks, controls, inherent risks, and preliminary materiality. • Identify transactions and processes to test further.
<p>Application of Analytical Procedures</p>	<ul style="list-style-type: none"> • Develop analytical expectations. • Review of preliminary financial data. • Study plausible relationships of financial data to nonfinancial data. • Inquiry with management.
<p>Development of Audit Programs</p>	<ul style="list-style-type: none"> • Develop specific procedures by area based on an assessment of controls and auditing procedures. • Develop sampling plans for testing. • Select and mail confirmations.
<p>Year-End Fieldwork</p>	<ul style="list-style-type: none"> • Review and understand internally generated reports, supporting schedules, and reconciliations, etc. • Gather evidential matter. • Perform substantive testing based on developed audit programs. • Make additional inquiries based on the results of substantive testing. • Perform final analytic and determine final materiality. • Completion and summation.
<p>Report Preparation</p>	<ul style="list-style-type: none"> • Review draft financial statement report and required communication letters with those charged with governance. • Obtain management letter and issue final report.

Audit Timeline

Timeframe	Task
Upon notification of selection	Finalize client acceptance and issue engagement letter
July/August	Audit planning meetings with Superintendent and Business Manager
September/October	Commence Year-End Fieldwork
October 25	Provide draft of Independent Audit Report
November 1	Upload Annual Financial Report to the Nebraska Department of Education
November 5	File Independent Audit Report with Nebraska Department of Education and Nebraska Auditor of Public Accounts

References

JULIE D. BAUMAN:

CEO and CPA, Julie Bauman CPA
Phone: 402-245-4040 ext. 603
Email: julie@juliebaumancpa.com

MICHELE FAUBEL:

Business Manager, West Point Public Schools
Phone: 402-372-5860
Email: mfaubel@wpcadets.net

DANIEL WEDDLE:

Superintendent, West Point Public Schools
Phone: 402-372-5860
Email: dweddle@wpcadets.net

BECKY GOTHIER:

Business Manager, Wakefield Community School
Phone: 402-287-2012
Email: bgothier@wakefieldschools.org

KIM BERAN:

Superintendent, High Plains Community Schools
Phone: 402-765-2271
Email: kberan@hpcstorm.org

TONYA BANNISTER:

Business Manager, High Plains Community Schools
Phone: 402-765-2271
Email: tbannister@hpcstorm.org

MEMBERSHIP DUES INVOICE

in account with

Nebraska Association of School Boards

1311 Stockwell, Lincoln, NE 68502 (402) 423-4951 or 1-(800) 422-4572

Name: Weeping Water Public Schools

County: Cass

NASB Region: 10

DATE	DESCRIPTION	AMOUNT DUE
January 27, 2024	Annual Membership Dues for NASB Fiscal Year 4/1/24 to 3/31/25	\$3725
	All districts/ESU's who pay dues by 4/1/24 may subtract 2% from their total dues.	\$75
	TOTAL AMOUNT DUE IF PAID BY APRIL 1, 2024	\$3650

Thank you for your support and participation in NASB.

Weeping Water Public Schools

2023-2024

School Calendar

February 24 Revision



August 2023						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

September 2023						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

October 2023						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

November 2023						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

December 2023						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

January 2024						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

February 2024						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		

March 2024						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

April 2024						
Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

May 2024						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

June 2024						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						



	School Closed
	School Closed / All Day Teacher Inservice
	Monday/Off-day that school is now in session
	Student Makeup OR Teacher Inservice OR School Closed

August 9 thru 12 - Cass County Fair
 August TBD - New Teacher Inservice Day
 August 14 - First Teacher Inservice Day
 August 17 - First Student Day
 Sept. 11 - School in session / Early FB on Friday
 Sept. 15 - No School 3:00pm FB game
 Oct. 16 - School in session due to PT Conf on Friday
 Oct. 20 - PT Conferences
 Nov. 20 - School in session due / Thanksgiving
 Nov. 22, 23, & 24 - Thanksgiving Break
 Dec. 18 - School is in session / Christmas Break
 Dec. 23 thru 27 - NSAA Moratorium
 Dec. 22 thru Jan. 3 - Christmas Break (Students)
 Jan. 8 - School in session / WR meet on Friday
 Feb. 5 - School in session / Dist. WR meet on Friday
 Feb. 19 - School in session / MS WR meet on Friday
 Mar. 4 - Teacher inservice / WW hosts ECNC quiz Bowl
 Mar. 25 - School in session / Easter Break
 Mar. 29 / April 1 - Easter Break
 April 29 - School in session / MS & HS Track on Friday
 May 3 - School is in session / Make up day
 Seniors last day - TBD
 May 20 - School is in session / Summer break
 May 23 - Last day of school - 11:30 dismissal
 May 27 - Memorial Day

	Student Days	Staff Days
1st semester	72	83
2nd Semester	82	91
	154	174

Weeping Water Public Schools 2024-2025 School Calendar



Final Draft

August 2024						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

September 2024						
Su	M	Tu	W	Th	F	Sa
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8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

October 2024						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

November 2024						
Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

December 2024						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

January 2025						
Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

February 2025						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

March 2025						
Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

April 2025						
Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

May 2025						
Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

June 2025						
Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					



- School Closed
- School Closed / All Day Teacher Inservice
- Monday that school is in session
- Student Makeup OR Teacher Inservice OR School Closed

August 5 - Start of Fall Practice
 August 7 thru 10 - Cass County Fair
 August 6 - New Teacher Inservice Day
 August 12 - First Teacher Inservice Day
 August 15 - First Student Day
 Nov. 4 - No School WW hosts the ECNC VM Clinic
 Oct. 25 - PT Conferences
 Nov. 27, 28, & 29 - Thanksgiving Break
 Dec. 22 thru 26 - NSAA Moratorium
 Dec. 23 thru Jan. 6 - Christmas Break (Students)
 Jan. 17 - WWHS WR Meet
 Feb. 28 - WWJH WR Meet
 March 10 - ECNC Quiz Bowl
 April 18 & 21 - Easter Break
 May 9 - No School / MS and HS track events
 Seniors last day - TBD
 May 17 - Graduation
 May 19 - School is in session / Summer break
 May 22 - Last day of school - 11:30 dismissal
 May 26 - Memorial Day

4 day weekend **Feb. 28-Mar 3; Apr. 18-21**
 5 day school w **August 19; January 6**
 November 1st - No School - Day after Halloween

	<u>Student Days</u>	<u>Staff Days</u>
1st semester	73	85
2nd Semester	<u>81</u>	<u>89</u>
	154	174

First Quarter 35 days
 Second Quarter 38 days
 Third Quarter 41 days
 Fourth Quarter 40 days

1st Qu ends Oct 11 / 2nd Qu starts Oct 15
 3rd Qu ends March 14 / 3rd Qu Starts March 18