

**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 - December 18, 2023
2. Communications
3. Visitors/Open Forum and staff and program presentations
4. Action Items
 - 4.a. Executive session - Personnel
 - 4.b. Discuss, consider, and take all necessary action to give approval a custodial cleaning contract
 - 4.c. Discuss, consider, and take all necessary action to accept the 2022/23 school audit
 - 4.d. Discuss, consider, and take all necessary action to adjust the 2023/24 school calendar
 - 4.e. Discuss, consider, and take all necessary action to approve a softball cooperative agreement with Platteview for the 2024/25 and 2025/26 school years.
 - 4.f. Discuss, consider, and take all necessary action to approve the District's Safety and Emergency Operations Plan
 - 4.g. Discuss, consider, and take all necessary action to give approval to policies to be reviewed
5. Reports
 - 5.a. Administration Reports
6. Executive session - Review embargoed students test results
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
November 2023**

FISCAL BUDGET USE PER MONTH

2023-2024 UPDATED: 11/17/23

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	0.00%	\$ -
December	8.98%	\$ 563,121.80	8.84%	\$ 554,328.70	0.00%	\$ -
January	8.76%	\$ 549,302.80	8.14%	\$ 510,561.23	0.00%	\$ -
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	16.03%	\$1,010,059.37

	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

November 2023 Claims for Payment

Vendor	Amount	Notes
Amazon E-Commerce	\$1,412.80	
Amy Kroll	\$424.91	
Bakers Candies, Inc.	\$227.50	
Bruce D. Lawson Trucking	\$866.32	
Capital Business Systems, Inc. (Lease)	\$1,741.82	
Carole's Flowers & Vintage Finds	\$110.00	
Church Recreation	\$5,725.71	Playground Equipment
City Of Weeping Water	\$719.69	
Community Memorial Hospital DBA Syracuse Area Health	\$1,013.92	
Dietze Music House - Lincoln	\$38.32	
Diversified Drug Testing	\$157.00	
Educational Service Unit 3	\$50.00	
Egan Supply Company, Inc	\$1,205.02	
ESU Coordinating Council	\$100.00	
Frontier Cooperative	\$204.13	
FunShine Express	\$1,484.40	
Futuramic's Clean Water Center	\$25.50	
Harris Forms	\$365.80	
Hiland Dairy	\$2,535.27	
Holiday Inn Kearney (w/Convention Center)	\$229.90	
J W Pepper & Son Inc	\$8.85	
Keckler Oil Co Inc	\$440.63	
Kevin Reiman	\$312.45	
Kinetic Business by Windstream	\$627.40	
KSB School Law	\$275.00	
Learning Forward Nebraska	\$150.00	
Mary Mozena	\$205.78	
Meeske Auto Parts	\$21.28	
Meeske Hardware Inc	\$1,514.30	
Meyer Laboratory, Inc.	\$2,067.86	
Michelle Heath	\$404.72	
Mid-America Termite & Pest Control, Inc	\$86.96	
My Central Supply	\$665.85	
National Insurance Services	\$1,180.55	
Nebraska Council of School Administrators, Inc.	\$620.00	
Nebraska Furniture Mart Inc	\$255.00	
Nebraska Iowa Supply Co., Inc.	\$3,851.54	
Omaha Public Power District	\$6,919.19	
Prime Secured	\$67.50	
Propio LS, LLC	\$55.25	
Providence Working Canines	\$517.21	
Quadient, Inc.	\$89.97	
Riverside Technologies, Inc	\$472.00	
Swiftreach Networks, LLC	\$963.00	
Sysco	\$2,891.69	
The Pastry Savant	\$750.00	
The Voice News	\$129.31	

TK Elevator Corporation	\$1,035.00
Unite Private Networks, LLC	\$420.31
US BANK	\$2,970.27
US FOODS, INC.	\$5,109.54
Verizon Wireless LLC	\$274.64
Weeping Water Express Lane, Inc.	\$47.00
Wells Fargo Card Services	\$278.53
WEX Bank	\$66.41
WoodRiver Energy, LLC	\$289.00
November 2023 Claims for Payment	\$54,672.00
November 2023 Payroll	\$443,937.88
November 2023 (General Fund/Food Services Fund)	\$498,609.88

Plus Invoices to Pay by Building Fund:

Vendor	Amount	Notes
MMC Contractors, Inc.	\$10,078.35	
Total November 2023 Building Fund	\$10,078.35	

Plus Invoices to Pay by Depreciation Fund:

Vendor	Amount	Notes
Prime Secured	\$4,784.64	E-Rate Aruba Switch Upgrade
Truck Center Companies	\$186,520.00	2 - 2025 Thomas Buses
Total November 2023 Depreciation Fund:	\$191,304.64	

Total November 2023 All Funds \$699,992.87

CASH ASSETS

CASH ASSET REPORT

DATE: 11/17/2023

FUND	ACCOUNT TYPE	INFORMATION	HOLDER	CURRENT BALANCE	BALANCE 12/31/2022
GENERAL FUND/KITCHEN FUND	CHECKING	300380832	Farmers & Merchants	\$ 625,702.48	\$ 156,484.33
	CLOSED ACCOUNT	300382812	Farmers & Merchants	\$ -	\$ -
TOTAL GENERAL FUND				\$ 625,702.48	\$ 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	\$ 104,985.24	\$ 102,668.29
OUTSIDE OF ACTIVITY FUND	LIMESTONE COFFEE	300474478	Farmers & Merchants	\$ 3,002.52	\$ -
TOTAL ACTIVITY FUND				\$ 109,227.76	\$ 103,908.29
BOND FUND	MONEY MARKET	95010505	First Nebraska Bank	\$ 1,134,561.39	\$ 422,835.44
TOTAL BOND FUND				\$ 1,134,561.39	\$ 422,835.44
QCPUF FUND	CHECKING-2009 & 2010 BAB	86483570	First Nebraska Bank	\$ 99,251.08	\$ 81,993.79
TOTAL QCPU FUND				\$ 99,251.08	\$ 81,993.79
BUILDING FUND	CHECKING	300381079	Farmers & Merchants	\$ 116,244.75	\$ 315,088.46
TOTAL BUILDING FUND				\$ 116,244.75	\$ 315,088.46
DEPRECIATION FUND	CHECKING	300446542	Farmers & Merchants	\$ 279,417.49	\$ 370,011.23
TOTAL DEPRECIATION FUND				\$ 279,417.49	\$ 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	\$ 15,253.93	\$ 12,621.53
TOTAL STUDENT FEES FUND				\$ 15,253.93	\$ 12,621.53
TOTAL				\$ 2,408,639.31	\$ 1,491,923.47

STANDARD SERVICE AGREEMENT

For good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the parties, the parties agree as follows:

THE PARTIES:

TRAKED Enterprises Inc, dba Enviro-Master Services of Omaha

Customer: Weeping Water Public Schools

Effective Date: December 4, 2023 (date can be amended if needed)

TRAKED Enterprises Inc, dba Enviro-Master Services of Omaha herein referred to as Enviro-Master, and Weeping Water Public Schools, customer herein known as, Customer, have agreed that Enviro-Master will provide its SOW, products and pricing as outlined in the scope of work Exhibit A throughout Customer's serviceable locations ("Customer Locations") on Exhibit B, upon the terms and conditions provided herein. Exhibits A and B are incorporated herein by reference. Exhibit B may be modified by the parties from time to time, the intention being that as Customer adds new corporate, affiliate or franchised unit locations, those shall be added to Exhibit B automatically. It is the intent of the parties that all of Customer's corporate or affiliate owned units utilize Enviro-Master's services as provided herein, and that Customer's franchised units shall have the option on a unit by unit basis to utilize those services.

Terms and Conditions

1. **Product and Service Quality.** All products will meet company standard specifications then in effect and be fit for the uses and purposes described in Enviro-Master product literature. All services will be performed utilizing approved Enviro-Master procedures by Enviro-Master trained technicians. Enviro-Master will comply with the following service protocol:
 - (i) Perform scheduled service visits to all properties, as outlined in the scope of work, Exhibit A.
 - (ii) Maintain Enviro-Master equipment in working order, verified at each scheduled service.
 - (iii) Provide customer with semi-annual written recaps of service in an executive review.
2. **Delivery; Title to Products.** Enviro-Master will deliver the products and services to Customer and Enviro-Master will perform the services at the times and locations reasonably requested by Customer. Title to the products passes to Customer when they are delivered to Customer, subject to any rightful rejection by Customer after prompt inspection. Customer may return any rightfully rejected products to Enviro-Master at Enviro-Master's expense.
3. **Acknowledgment.** Customer will contact either Enviro-Master's designated Corporate Account Sales Manager regarding any service issue or Enviro-Master of Omaha. At the time of the signing of this Agreement, Customer's Corporate Account Manager is: Diana Drager and local Account manager is Rob Simmons or Michele Whitaker.

Name: Michele Whitaker
Phone: 402-250-5743
Email: michelew@emofomaha.com

Alternative: Chris Nano
402-515-1555
cnano@enviro-master.com

4. **Indemnification.** Enviro-Master will defend, indemnify and hold Customer harmless from and against any liability, including reasonable attorneys' fees and court costs, relating to bodily injury, death or property damage, but only to the proportionate extent that such injury, death or property damage is caused by (i) Enviro-Master's breach of warranties given above or (ii) Enviro-Master's (or employees' or agents') negligent or intentionally wrongful acts or omissions. If any claim is the result of an independent franchisee or its employees or agents, Customer will look first to the independent franchisee for indemnification.

Customer must give Enviro-Master written notice of any claim for which Customer intends to seek recovery under this Agreement, within 15 days of Customer becoming aware of any facts giving rise to a claim or possible claim. Customer may not settle any claim for which Customer seeks or will seek indemnification from Enviro-Master without the prior written consent of Enviro-Master, and Enviro-Master will not be liable for any settlement or claim established against, or cost or expense incurred by, Customer without such prior written consent unless such consent is unreasonably withheld. Customer may defend or litigate a claim for which Customer seeks or will seek indemnification from Enviro-Master only if Customer first gives Enviro-Master reasonable advanced written notice and an opportunity to defend or litigate the claim and Enviro-Master declines to defend or litigate the claim.

Customer shall protect, defend, indemnify, and hold Enviro-Master harmless from all third-party claims, losses, damages, costs, and expenses (including reasonable attorney's fees) that arise from Customer's negligent or intentional wrongful acts or omissions.

5. **Service.** Enviro-Master shall render the service as defined in Exhibit A.
6. **Fees and Price of Products.** The price list for the products is shown on Exhibit A (except for facilities located in Canada, Hawaii or Alaska, which may be subject to additional charges). The prices under this Agreement will remain fixed for the first 12 months of this Agreement at which time, and annually thereafter, Enviro-Master may increase those prices by no more than 5% annually, but only with thirty (30) days' prior written notice to Customer. Enviro-Master may negotiate price increases from time to time when it's cost of products or services increase due to force majeure or shortages of materials. Customer will be provided thirty (30) days written notice of any such price increase. If any increase or group of increases is less than 3% in any one calendar year, that increase or increases shall be effective. If any increases or group of increases is 3% or greater in any one calendar year, Customer shall have 30 days to accept that increase or terminate this Agreement in writing. If Customer elects to terminate this agreement, Enviro-Master shall have a period of 15 days to notify Customer in writing that Enviro-Master will not terminate this agreement, but rather, will not increase prices 3.0% or more; in which case, this agreement shall remain in effect. Customer agrees to pay a \$10 charge for each incident in which it refuses Enviro-Master's reasonably scheduled service.

7. **Payment Terms.** If Customer has elected credit card payment, then Customer's credit card shall be charged on the first business week of each month for Enviro-Master's Services and Products provided in the previous month. Based on standard Net 30 Day payment terms, Enviro-Master will invoice Customer within 5 business days of the current month for Services/Products provided during the previous month. Customer agrees to pay monthly invoices no later than the first business day of the following month. If the outstanding balance is not paid in full within 45 days of billing, Enviro-Master has the right to terminate this Agreement after providing Customer notice and opportunity to cure. All invoices shall be deemed to be true and correct unless a written objection to an invoice is provided by Customer to Enviro-Master within thirty (30) days of the due date of such invoice. Any invoice not paid within thirty (30) days of billing shall be subject to a finance charge equal to 1.5 percent per month or the highest amount allowed by law, whichever is less. Should any check remittance be returned for insufficient funds ("ISF"), Customer agrees to pay Enviro-Master \$ 25 per returned debit/draft or check. Customer agrees to pay all reasonable attorney fees and costs to enforce collection under this Agreement.
8. **Observation of Rules.** At all times while upon the premises of Customer, all franchisees, agents and employees of Enviro-Master will observe, if legally permissible, all reasonable and applicable rules and regulations which Customer may prescribe for the protection of the public, its personnel and property, including but not limited to safety rules and provisions against smoking.
9. **Confidentiality.** The Product and Services prices and other terms of this Agreement must be treated by Customer as confidential and may not be disclosed or shown to any third party (including, without limitation any customer portals or third party. com's or internet portals) without the prior written consent of Enviro-Master corporate office. Customer agrees to inform its personnel and agents of this requirement. The disclosure of the terms of this Agreement by Customer, its personnel or agents to a competitor is a material breach of this Agreement; Enviro-Master shall be entitled to collect liquidated damages for each such breach of \$10,000, plus its attorney fees associated in enforcing and collecting any such liquidated damages. The parties agree that calculating Enviro-Master's damages in the event of such disclosure/breach would be extremely difficult, and that the liquidated damages provided for here are a fair and reasonable attempt to estimate Enviro-Master's loss or damage resulting from such breach and are not a penalty. Customer may not post any information relating to this Agreement on the Internet but may post it on any internal intranet utilized by Customer, location managers, and its franchisees which provides limited and exclusive access.
10. **Force Majeure.** Except for payments of any sums due and owing, performance of any obligation under this Agreement may be suspended, in whole or part, by either party without liability to the extent that an act of God, war, fire, inability to obtain raw materials due to allocation, or any other occurrence beyond the reasonable control of such party or labor trouble, strike or injunction (if such labor event is not caused by the bad faith or unreasonable conduct of such party) delays, prevents, restricts or limits the performance of this Agreement. The affected party may invoke this provision by promptly notifying the other party, in writing, of the nature and estimated duration of this suspension.
11. **Term and Termination.** This Agreement will continue for 12 months from the effective date of this Agreement (the "Term"), unless terminated earlier only 1) by mutual written consent of Enviro-Master and Customer; or 2) by the non-breaching party upon the failure to cure a material breach of any obligations under this Agreement, but only if such material breach is not cured within 30 days after written notice is given to the breaching party. This Agreement shall terminate automatically, without penalty, with regard to any Customer location, which is permanently closed by Customer for any reason. Customer will provide annually, by April 1 of each year an updated location list of the then current Customer Locations to be appended as Exhibit B, or alternatively, notice that there have been no changes. If at end of Term customer gives no cancellation notice, this Agreement will automatically

renew month-to-month and may be terminated thereafter upon sixty (60) days written notice by either party. The Term and any renewal term shall be coterminous for all Services and Products for all locations, including locations added later by Addenda. Should any Customer location(s) terminate before the end of Term or any renewal Term, the location shall pay Enviro-Master liquidated damages equal to 50% of the remaining monthly fees which would otherwise have been paid to Enviro-Master for the remainder of that Term. Remaining monthly fees shall be determined by determining the average monthly amount billed in the 12 month period prior to termination and multiplying that times the remaining number of months in the Term. The parties agree that calculating Enviro-Master's damages in the event of any early termination would be extremely difficult, and that the liquidated damages provided in this Section are a fair and reasonable attempt to estimate Enviro-Master's loss or damage resulting from that early termination, and are not a penalty.

12. **Insurance.** Enviro-Master maintains Comprehensive General Liability, Automobile Liability and other insurance coverages required by applicable law, including worker's compensation and unemployment compensation coverage, and Customer shall upon request be listed as additional insured under such policies. Notwithstanding the above, Enviro-Master shall not be required to list as an additional named insured any individual franchisee of Customer, or group of franchisees of Customer.
13. **Assignment.** While it is understood and agreed that it is the intent of the parties that Enviro-Master provide the services and that Customer utilize and pay for the services, either party may sell the assets and operations of its business to a third party. Therefore, Enviro-Master may assign this Agreement to an entity which purchases all or substantially all of the assets of Enviro-Master for the purpose of continuing Enviro-Master's operations and brand, provided that the buyer shall assume the obligations of Enviro-Master under this Agreement fully and that the buyer must have the requisite business capacity, including management skills and business capital required to effectively take over Enviro-Master's business operations. Conversely, Customer is bound to this agreement unless it assigns its obligations as allowed in the next sentence. Customer may assign its obligations under this Agreement to a buyer of Customer's business operations, brand and all or substantially all of Customer's assets, provided that the buyer shall assume the obligations of Customer under this Agreement fully and that the buyer must have the requisite business capacity, including management skills and business capital to effectively take over Customer's business operations. Nothing contained in this paragraph is intended to preclude the sale of any individual franchised unit of Customer or Enviro-Master.
14. **Notices.** All notices given pursuant to this Service Agreement shall be given by Registered or Certified United States mail, postage prepaid, or overnight courier service addressed to the appropriate party as set forth below:

Customer:

Weeping Water Public Schools
204 West O
Weeping Water, NE 68463
ATTN: Kevin Reiman
Email: kreiman@weepingwaterps.org
Phone: _____

Company:

Enviro-Master Services of Omaha
ATTN: Michele Whitaker
9989 J St.
Omaha, NE 68127
Email: michelew@enviro-master.com
Phone: 402-250-5743

The address to which notices are to be given may be changed at any time upon written notice to the other party.

15. **Not a Partnership.** The provisions of this Agreement are not intended to create, nor shall they be in any way be interpreted to create, a joint venture, a partnership, or any other similar relationship between the parties hereto. Enviro-Master shall operate as an independent contractor and shall not be considered in any way to be acting as an agent or employee of Customer.
16. **Entire Agreement.** This Agreement is a legally binding contract upon acceptance by Enviro-Master and Enviro-Master agrees to provide and Customer agrees to accept the services and equipment of Enviro-Master at the prices and upon the terms. This Agreement constitutes the entire agreement between the parties and hereby replaces and amends any prior agreements between the parties hereto, whether oral or written. It may not be amended or otherwise modified except in writing signed by both parties.
17. **Existing Contracts With Customer's Franchisees.** Some of Customer's existing franchisees have in place contractual agreements with Enviro-Master's franchisees for services and products. It is the intention of the parties that these existing contractual agreements be eliminated within a period of 6 months from the date hereof, subject to the working discretion of the parties' respective franchisees.
18. **Governing Law.** This Agreement is governed by the internal laws of North Carolina without regard to the conflict of laws rules, provisions or statutes of any jurisdiction.
19. **Non-Waiver.** Waiver of any breach by either party, or failure of either party to exercise any rights under this Agreement on one or more occasions is not a waiver of any right to exercise that right on another occasion.
20. **Miscellaneous Provisions.**
 - a) Customer acknowledges that Enviro-Master equipment (dispensers) installed by Enviro-Master or its franchisee is and will remain the property of Enviro-Master or its franchisee. Such equipment is loaned to Customer for use with Enviro-Master Products and Services only. Use of a non-Enviro-Master product or other vendor's product or defacing or covering up of Enviro-Master's trademark on the equipment loaned by Enviro-Master is a material breach of this Agreement. Upon the closing of any Customer Location or upon the expiration or termination of this Agreement for any reason, Customer agrees and authorizes Enviro-Master or its franchisee or agent to enter the premises of any Customer Location to remove its equipment.
 - b) In the event any Enviro-Master equipment is vandalized, discarded, or stolen from any Customer Location, Customer agrees to reimburse Enviro-Master for the replacement cost of its equipment. Upon the vandalizing, discarding, or theft of any such equipment, Customer will immediately notify Enviro-Master so that it may replace the equipment with a properly functioning and/or trademarked piece of equipment.

IN WITNESS WHEREOF, the parties execute this Agreement effective as of the date first written above.

Enviro-Master Services of Omaha:

Customer: Weeping Water Public Schools

Signature: _____

Signature: _____

Printed Name: _____

Printed Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

Exhibits attached (check any attached):

Exhibit A – SOW, Products and Pricing

Exhibit A: Services, Products and Pricing

Pricing:

- Up to 50 man-hours per week will be \$1425
- 50 to 70 man-hours will be charged at \$40/hr
- Over 70 man-hours will be charged at \$50/hr

SOW AND CLEANING SCHEDULES

*Note: There will be an Initial visit/install fee plus the service quote with our first visit. All of our Hand Soap and Air Freshener dispensers are installed with a one-time warranty fee of \$10/dispenser. Please allow extra time/technicians for this initial visit.

*Schedule:

- Monday thru Friday and on Saturday during winter sports season (winter sports season needs to be defined with dates for scheduling purposes)
- Schedule will be adjusted during summer and school vacation schedules

*Time:

- We will need 2 people there for up to 50 man-hours per week.
- One person will be there from 11a/noon for 6-8 hrs depending on the work to be done.
- The second person will be there from 3/4p for 4-6 hrs depending on the work to be done.

*Duties (may be adjusted) will include:

- Vacuuming of the carpets in the facility - you must provide the vacuum cleaner
- Mopping of all hard floors in facility
- Dusting of cleared surfaces as needed
 - we will not move or clear surfaces of paperwork for the sake of client privacy – at this time, office desks are not included in duties listed
- Cleaning of restrooms
 - Restroom **Sani-Service** (**see description below)
 - Please note the **3 products** included with our services if you choose and are outlined below
- Remove/empty trash in facility
- **Sani-Guard** (see description below) daily the Daycare/Nursery and Weight Room
- Help with set up/take down for events

*Supplies

- Customer will supply vacuum
- Customer will supply mop buckets/mop heads
- Enviro-Master will supply chemicals used for Restroom **Sani-Service** and all **Sani-Guard** services.

Our Restroom **Sani-Service for your facility would include the following:

- A 3-Step process when we service your restrooms
 - Detailed cleaning and sanitization of the fixtures in the restrooms. All sinks, toilets and urinals are scrubbed to eradicate all uric scale build-up to eliminate the spreading of germ spreading bacteria and viruses.
 - Sanitization of the fixtures in your restrooms with our germicidal Sani-Shield spray which has a 7-9 day residual effect and provides a protective barrier against bacteria, viruses, fungus and mold.

- Disinfection of all surfaces in your restrooms/breakroom with **Sani-Guard**, our EPA registered, hospital-grade germicide. Our Electrostatic process is 99.999% effective in killing germs
 - EPA Registered against 45+ disease causing bacteria and viruses including SARS-CoV-2, the coronavirus that causes COVID-19
 - Super Effective Odor Eliminator
 - Food Safe Disinfectant - No Rinse Required
- **3 products are included** in our service if you choose:
 - **Hand soap** for your facility, **Urinal Screens** to prevent plumbing problems and **Air-fresheners** for your restrooms. With our Sani-Service program, you no longer need to purchase these items.
 - We maintain all of our dispensers, including the batteries, and in the event one of them needs to be repaired or replaced, you just let me know and we will take care of it.

EXHIBIT B

Miscellaneous

Customer's Serviceable Locations



*Nationally Known,
Locally Owned*

Proposal Prepared Especially for:



Weeping Water Public School

- Eliezer Diaz**Jan Pro Cleaning Systems**
402-493-4516eliezer.diaz@Jan-Pro.com

Why Choose JAN-PRO?

WHY CHOOSE JAN-PRO?

It is simple – we provide **Measurable Cleaning. Guaranteed Results™**. JAN-PRO focuses exclusively on clients that require quality-cleaning services, and we have built our client base and reputation on that premise. JAN-PRO's operating systems, branded processes and outstanding client service have formed the foundation for delivering exceptional cleaning services.

GUARANTEED SATISFACTION

We are so confident of our services that we actually *guarantee* your satisfaction with us. JAN-PRO guarantees to respond to and promptly resolve any specific service issues within one business day. If for any reason, JAN-PRO should fail to meet either of these obligations, you are entitled to a complimentary cleaning service call. ***This is a key differentiator between JAN-PRO and other suppliers.***

THE JAN-PRO GUARANTEE

“Jan-Pro guarantees to complete all its regularly scheduled cleaning commitments on time. Jan-Pro also guarantees to respond to, and promptly resolve, any specific issues within one business day. Should Jan-Pro fail to meet either of these obligations, a complimentary cleaning call will be scheduled.”

THE JAN-PRO WAY

A consistently clean facility should be viewed as an *investment*, as it provides a real dollar return by not only projecting an image of professionalism and quality to customers but also creating a safe, healthy working environment for your employees. In addition, JAN-PRO increases your return on investment by providing the following:



- A well-trained and experienced cleaning crew that you know and trust because they are bonded.
- A comprehensive cleaning schedule designed specifically for your facility.
- The expertise and ability to provide additional services when needed.
- Proactive communication and a ready response any time the need arises.
- Quality assurance processes that consider your point of view.
- Top-of-the-line cleaning equipment that removes dust and dirt, rather than redistributing it.
- “Green” cleaning chemicals that promote improved air quality.
- Hospital-grade disinfectants that kill bacteria and germs.
- Material safety data sheets
- Monitoring supplies and informing you when they are low or restocking them if that is your preference.
- The ability to disinfect your entire facility to prevent a bacterial or viral outbreak.
- A partner who helps you manage your facility.

Branded Processes

If you ask 100 people to define the word “clean”, you will likely get 100 different answers. However, at JAN-PRO, you will only get one answer:

“It’s Only Clean When Our Processes Confirm It’s Clean.”

Here is how JAN-PRO takes the guesswork out of what clean really means:

JAN-PRO Signature Clean – *Defines Quality*

JP Signature Clean describes our quality commitment and our quality processes. To achieve **JP Signature Clean** results, our owner-operators receive the most rigorous training in the industry – a five-week program to prepare themselves to become career cleaning professionals who are:

- Owners of their own JAN-PRO enterprise
- Financially vested in the satisfaction of each and every client
- Well-versed in the latest and most effective cleaning technologies
- Attuned to the importance of even the smallest details.

As a result of our **JP Signature Clean** program, you can expect consistent and reliable service from a cleaning team that will:


- **Wear a photo ID badge.**
- **Wear a professional JAN-PRO uniform.**
- **Have completed the JP Signature Clean certification program.**
- **Be insured with Worker’s Compensation, \$2 million liability coverage and a \$50,000 janitorial bond.**
- **Understand and comply with OSHA.**
- **Know the importance of dwell time when disinfecting.**
- **Know how to maintain bacteria-free high touch surfaces.**
- **Know how to thoroughly dust offices without disrupting desktops.**
- **Know thorough carpet cleaning techniques.**
- **Know which treatments to use on hard floor surfaces.**
- **Know how to work safely in public areas.**
- **Know how to work cleaner....and greener.**
- **Know how to look for ways to add value for their clients.**



JAN-PRO Tracker – Measures Quality

JP Tracker represents our “hands on” practice of routinely checking our work and benchmarking our results. This branded process is one of the reasons we consistently earn high satisfaction ratings from our clients. Many cleaning companies promise this, but unfortunately, few deliver it with sufficient regularity or depth of measurement. At JAN-PRO, our approach is much more demanding. Here is how it works:

- **Your facility will receive 1 MONTHLY random inspection (We will schedule it with our designated point of contact, but the crew never knows when it will be ensuring they always stay on their toes and perform top quality service every clean).**
- When you sign up with JAN-PRO, **JP Tracker** begins with a first impressions survey. We check every aspect of your cleaning requirements and determine what and where to focus our attention and expertise.
- After an agreed initial period, usually 30 days, a JAN-PRO Operations Specialist physically inspects your property and measures our lasting impressions. This process uses a 50-point checklist, so nothing is left to chance.
- Any adjustments to service are made, and the inspections continue on a regular schedule.
- Regular client service calls are made to ensure your complete satisfaction with the quality of service you receive with JAN-PRO.



Measurable Cleaning. Guaranteed Results.®

HOUSEKEEPING INSPECTION REPORT

Center Number: _____ Overall Inspection Score: _____

Center Director: _____ Inspected By: _____

Franchisee: _____ # Days Cleaned: _____ Date of Inspection: _____

Scoring	1=Needs Improvement	2=Satisfactory	3=Outstanding
---------	---------------------	----------------	---------------

Restrooms Hi-Dusting/Vents <input type="checkbox"/> Mid Level Dusting <input type="checkbox"/> Flooring <input type="checkbox"/> Glass/Mirrors <input type="checkbox"/> Dispensers <input type="checkbox"/> Sinks/Counter Tops <input type="checkbox"/> Toilet/Urinals <input type="checkbox"/> Wall/Partitions <input type="checkbox"/> Floor Drain <input type="checkbox"/> Stainless Steel <input type="checkbox"/> Trash <input type="checkbox"/>	Classrooms: Hi-Dusting/Vents <input type="checkbox"/> Mid Level Dusting <input type="checkbox"/> Low Level Dusting <input type="checkbox"/> Hard Surface Floors <input type="checkbox"/> Glass/Mirrors <input type="checkbox"/> Furniture <input type="checkbox"/> Walls/Doors <input type="checkbox"/> Trash <input type="checkbox"/> Carpet/Throw rugs <input type="checkbox"/> Window Blinds <input type="checkbox"/>	Kitchen Hi-Dusting/Vents <input type="checkbox"/> Mid Level Dusting <input type="checkbox"/> Low Level Dusting <input type="checkbox"/> Trash <input type="checkbox"/> Cabinets <input type="checkbox"/> Appliances <input type="checkbox"/> Sinks/Counter Tops <input type="checkbox"/> Flooring <input type="checkbox"/> Doors/Frames <input type="checkbox"/>	Center Directors Office Hi-Dusting/Vents <input type="checkbox"/> Mid Level Dusting <input type="checkbox"/> Low Level Dusting <input type="checkbox"/> Hard Surface Floors <input type="checkbox"/> Glass/Mirrors <input type="checkbox"/> Furniture <input type="checkbox"/> Walls/Doors <input type="checkbox"/> Carpet <input type="checkbox"/> Trash <input type="checkbox"/>
---	---	--	--

Condition of hard floors
 Condition of carpets

Scoring Comments: (Provide details and resolutions for any task needing improvement)

Customer Comments/Instructions:

Center Director: _____

Print: _____

Assistant Director: _____

Print: _____

REMINDER
ENCOURAGE AND TEACH THE MANY
BENEFITS OF NEUTRAL FLOOR CLEANERS
 Unauthorized Chemicals: BLEACH, PINE SOL, MR. CLEAN,
 The elevated pH levels of these products are not favorable for
 maintaining the proper luster and shine required by the customer

JAN-PRO Technics – *Delivers Quality*

JP Technics provides the science behind our services. We take our definition of quality commercial cleaning, overlay our measurement of it, and then make sure we deliver it using the most advanced products and equipment available, including:

- Microfiber cloths designed to trap dirt and hold it in a positively charged state for more effective cleaning; these cloths are also color-coded to eliminate cross-contamination.
- Backpack vacuums with four filters and ratings that exceed HEPA standards for clean air.
- Cleaning chemicals that cover a greater area while using less product – our “cleaning greener” initiative
- Hospital strength disinfectants for broad spectrum coverage

Microfiber Technology



JAN-PRO has replaced conventional cleaning cloths with an anti-microbial impregnated micro-fiber system, which cleans greener and dryer while removing more dust contaminants. JAN-PRO uses a four-color coded microfiber system, which virtually eliminates cross-contamination. A highlight of this approach is that the red microfiber cloths are only used for disinfecting restrooms, which reduces the spread of germs and harmful bacteria to other areas of your property. Our microfiber mops also work efficiently to clean and disinfect floor surfaces with fewer chemicals and faster results.

- Microfiber is 1/16 the size of a human hair and holds eight times its weight in water.
- The tiny fibers penetrate the microscopic pores of surfaces increasing cleaning quality and saving time in the process.
- Microfiber is positively charged and literally removes 100% of all dust particles.

Back-Pack Vacuum Technology

JAN-PRO operators are trained to exclusively use our approved backpack vacuums, which use a four-part HEPA filter system. This removes up to 99.9% of particles up to the size of 0.3 microns from the inside air. Unlike beater bar vacuums that spread dust and dirt into the air, the JAN-PRO system *removes* it. These powerful vacuums:

- Capture up to 99% of dust mites, pollen, viruses, bacteria and chemical residue.
- Leave less dust in your environment, so there is less dust to collect on equipment and furniture.
- Help reduce the risk of respiratory infection.

Create a healthier environment for your property and your staff.



JP MedMetrixSM

Recognizing the ever-increasing emphasis on maintaining cleaner and safer health and wellness environments, JAN-PRO, a global leader in advanced commercial



cleaning practices and innovations, proudly announces the JP MedMetrixSM program. The core benefit of JP MedMetrix to all medical and related facilities is our organizational commitment to meeting, and in some cases, exceeding the safe cleaning practices, codes and special compliance standards under which they already operate.

JP MedMetrix bases its program around the measurement of compliance of the following governing organizations: CDC, AORN, OSHA, and The Joint Commission. That is why JAN-PRO has developed a completely new training program based on the rigorous demands of your industry resulting in our owner-operators being MedMetrix certified.

Our JP MedMetrix certification program takes our participants through six key areas of training:

- **Universal Precautions Training** – Stresses safe cleaning and accident prevention
- **Blood borne Pathogen Training** – Teaches methods of avoiding contact with contaminated blood or OPIM.
- **Exposure Control Planning** – Highlights exposure management procedures
- **Documentation/Incident Reporting** – Covers the need for complete and accurate reporting of all incidents.
- **Knowledge Testing** – Requires our program participants to achieve a minimum passing grade of 80%
- **Award Certification** – Provides learning recognition for cleaning crews and certification IDs for our clients.

Environmentally Safe Chemicals

JAN-PRO takes pride in working within the spirit and the framework set forth by many federal agencies, including the Environmental Protection Agency, Department of Agriculture, and OSHA to name a few. We work with Spartan Chemical company to provide Green Seal[®] certified products and disinfectants that are effective against methicillin resistant Staphylococcus aureus (MRSA), vancomycin resistant Enterococcus faecalis (VRE) and Influenza A (H1N1).

EnviroShield™ – The Science of Disinfecting



EnviroShield is a revolutionary new system that combines a unique disinfecting sprayer process with an equally unique disinfecting product, Sniper®. The unit uses an electrostatic charge applied to the spray, causing a natural attraction between spray droplets and target surfaces. As the Sniper product is sprayed, it picks up this charge giving it **75 times the force of gravity to completely wrap around and cover every surface it touches.**

The spray evaporates easily on surfaces and can be used in high clutter areas and “touch areas” such as desks, papers, phones, restroom surfaces, etc. It is also highly effective on computer keyboards, recently reported the #1 source for spreading communicable diseases.

One of the main features of Sniper® is the fact that it meets **EPA Toxicity Category IV**, which means this is the **safest category allowed for disinfectants**. The EPA rates products on a scale of I – IV, with IV being the least toxic category. This product is a **100% non-toxic**, disinfecting cleaning solution that destroys 99.9% of a wide range of disease-causing microorganisms.

The product is safe for all commercial environments and facility occupants. With the use of the EnviroShield system, you can promote having a safe and healthy environment and being proactive in the fight against preventing infection diseases. We look forward to discussing this application as an optional service to you.

EnviroShield™ Facts:

- It has been independently tested on numerous other bacteria and found to be highly effective.
- We exclusively use Sniper disinfecting solution, an EPA hospital-registered disinfectant in all applications.
- The active ingredient in Sniper, Chlorine Dioxide, is a proven safe and highly effective biocide.
- It kills and eliminates the most harmful bacteria including C-Diff (clostridium difficile).
- Its application method provides 100% coverage of surfaces not previously reachable or treatable with less effective disinfectants.

EnviroShield™ Benefits:

- Total disinfecting coverage on and around all surfaces
- Counters spread of bacterial infections.
- No post-application aftereffects or precautions
- Can be applied routinely with no inconvenience.
- Ensures cleaner, safer workspaces.
- Reduces downtime due to absenteeism.
- Safe for all commercial environments
- Green and environmentally friendly





PRICING AGREEMENT

CLIENT: WEeping WATER PUBLIC SCHOOL

CLEANING LOCATION: 204 W O Street
Weeping Water, NE 68463

DESCRIPTION OF CLEANABLE AREA: All Areas as Listed in the Customized Scope of Work

FREQUENCY: Evening (5x) Five days Janitorial and Disinfecting Services per Week.

START DATE: _____

PRICE – Regular Service: \$15,750.00 per Month for 9 months (tax not included)
JAN-PRO will provide all labor, Insurance Bonding, Workers’ Compensation and supervision. **1 Day porter and at least 3 people at night \$ 5,700.00 for Summer (tax not included) 1 Day porter**
Monthly pricing includes all insurance, bonding, worker’s compensation so WEeping WATER PUBLIC SCHOOL is not liable for anything while Jan Pro staff is on site.

CLIENT will provide all Chemicals, restroom paper products, hand soap, and can liners. JAN-PRO will provide scrubber, power washing equipment, and janitorial equipment as needed.

SPECIAL SERVICE	PRICE PER OCCURRENCE*
-----------------	-----------------------

Initial clean: Jan Pro highly recommends an initial clean to be done to your facility upon starting services. This is a once overall deep cleaning that will be done to your entire facility being serviced by Jan Pro. It is very effective if your facility has had areas of neglect.

Accept Initial Clean _____ Initial TBD.00 (Plus tax)
Please note, this is an initial clean where ALL duties on the scope of work are to be done before regular janitorial service begins for a TOP to BOTTOM cleaning (Air vents down to baseboards).

Decline Initial Clean _____ Initial
 Please note that if your facility has been neglected and must be brought up to date on cleanliness, it can take up to 30-45 days without the initial clean.

Quarterly Wall Cleaning _____ \$TBD

Quarterly Window Cleaning___**\$TBD**
Rugs/Carpet Cleaning to be negotiated
Strip and Wax -to be negotiated
Ceramic Tile Scrub and Grout Cleaning – to be negotiated

NOTE: Pricing is valid for 30 days from the proposal date (November 9, 2023) unless specifically extended by Jan-Pro of Omaha at its sole discretion.

PAYMENT TERMS: NET 15 DAYS. Billing occurs at the beginning of every month.

OTHER CONDITIONS:

By executing this Agreement, the parties agree to be bound by these terms and the conditions set forth in the accompanying Cleaning Agreement.

Client

Weeping Water Public School

JAN-PRO of Omaha

By: _____

By: *Fliezer Diaz*

Title: _____

Title: Director of Operations

Date: _____



Service Agreement

This Service Agreement (“Agreement”) dated _____, 2023 is made between Oak Foundation Pro Cleaning, Inc, dba, Jan-Pro Cleaning Systems of Omaha or its assigns (“Jan-Pro”) and WEEPING WATER PUBLIC SCHOOL.

(“Customer”)

WHEREAS:

Jan-Pro is in the business of providing commercial cleaning services and Customer desires to use the services of Jan-Pro for the purpose of keeping its premises properly cleaned as outlined in the Cleaning Schedule and Jan-Pro agrees to provide such services to Customer.

1. PERFORMANCE OF SERVICES

- 1.1 Jan-Pro and Customer agree that Jan-Pro will begin service on _____, 2023.
- 1.2 The cleaning services shall be performed for the number of days and pricing as agreed in the attached Pricing Agreement, which the Pricing Agreement may be modified with the agreement of both parties
- 1.3 Services performed are agreed between Jan-Pro and Customer as per the “Scope of Work,” which may be modified with the agreement of both parties.

2. PAYMENT OF SERVICES

- 2.1 All services are billed in advanced with the first month’s invoice being submitted up to 3 days after the start date. Thereafter, Invoices are billed in advanced on or before the first day of each month. Invoices are payable by Customer to Jan-Pro by not later than 15 days after the invoice date (the “Payment Date”) and shall be considered delinquent if not paid by the due date. Amounts due and owing Jan-Pro from Customer after the Payment Date shall bear interest at the rate of 1.5% for each whole or partial month after the Payment Date. In the event of non-payment, Customer shall bear all costs of collection, including attorneys’ fees.
- 2.2 Payments processed via credit card will be charged a service fee of either 5% or \$10.00, of which the one that is greater will be charged in addition to the customer monthly rate. ACH payments can be done without an additional service fee.
- 2.3 From time to time, as the parties may agree, the amount set forth on the Pricing Schedule to be paid by Customer may be increased or decreased to reflect an increase or decrease in the amount of space serviced and the kind, amount, or frequency of service to be rendered. Such modifications shall be binding only if in writing, signed by both parties. In the event mutual agreement relating to frequency of service, type of service space serviced or amount to be paid cannot be reached, the frequency of service, type of service, space serviced or amount to be paid shall remain unchanged.
- 2.4 In the event Customer’s moves office to a new location, contract will automatically transfer to the new location with the same terms and conditions stated above and below. If Customer’s new office size increases or decreases or Customer’s new offices requires a scope of work changes, Jan-Pro will make pricing adjustments to reflect such changes.
- 2.5 Jan-Pro may be asked to perform additional services at additional rates for the Customer. These services shall be performed subject to the terms and conditions of this Agreement
- 2.6 In the event that payment for services is not received within thirty (30) days from the Payment Date such payment is due, in addition to any other remedies available, Jan-pro may suspend services to the Customer until such payment is received or may terminate this Agreement. During suspension of services by Jan-Pro under this Section, Jan-Pro shall retain all of its remedies against Customer for past or future payments due under this Agreement, and the bringing of an action for payment or other rights shall not be construed as a waiver of any Jan-Pro rights under this Agreement.

3. BUSINESS RELATIONSHIP

- 3.1 Customer acknowledges and agrees that Jan-Pro has the right to assign this Agreement and its rights or obligations under this Agreement to any of Jan-Pro’s franchisees (“Franchisees”).

- 3.2 Jan-Pro and any of its personnel or the personnel of its Franchisees are not employees of Customer but are independent contractors.
- 3.3 Customer agrees that during the term of this Agreement, and within one hundred and eighty days (180) after the termination or expiration of this Agreement, Customer will not employ directly or indirectly any employees or agent representatives of Jan-Pro or Franchisees of Jan-Pro.

4. TERM OF AGREEMENT

- 4.1 The term of this Agreement shall be for Twelve (12) Paid months of partnership from the date services are scheduled to begin as outlined in section 1.1 and shall be automatically renewed on the anniversary date (date of started services), with the same terms and conditions, unless either party shall give written notice of termination by certified mail, postmarked at least thirty (30) days prior to said anniversary date. Jan-Pro shall have the right to terminate this Agreement for non-payment of amounts due and Customer shall have the right to terminate this Agreement for "Non-Performance" as outlined below.
- 4.2 "**Non-Performance**" is defined as failure, neglect, or refusal to perform any service as outlined in the Cleaning Schedule attached which is not cured within thirty (30) days after postmark of certified mail written notice is given to Jan-Pro. Notice shall specify in detail the nature of the Non-Performance. If Jan-Pro fails to cure the Non-Performance as detailed in the notice by the thirtieth (30) day after postmark, the Customer shall notify Jan-Pro in writing of its failure to cure, and the agreement shall terminate thirty (30) days from date of failure to cure notice.
- 4.3 A 3% increase over the monthly fee will begin on each renewal. Jan-Pro reserves the right to further increase fees, on notice to Client, if the costs of providing the services increase due increase of minimum wage or other factors.
- 4.4 Months in which customer does not pay for 60% of contracted services will not count towards the 12-month agreement guarantee.
- 4.5 Customer agrees Jan-Pro is allowed to inspect their offices as needed to ensure work is being performed properly.
- 4.6 In the event Customer terminates this Agreement for any reason other than Non-Performance, as described above, Customer agrees to pay, as liquidated damages, an amount equal to 50% of the total minimum sum stated in the Pricing Schedule multiplied by the number of months remaining under this Agreement.

5. GENERAL PROVISIONS

- 5.1 In the event that Jan-Pro in the course of providing services must clean up during or after construction, vandalism, burglary or after any other activity not normally conducted on the property, Customer shall be charged for such services based on Jan-Pro's current hourly rate.
- 5.2 Jan-Pro shall not incur any liability for failure to provide services hereunder or prevented by Act of God, fire, strike, riot, war or any other causes beyond the control of Jan-Pro.
- 5.3 Customer shall immediately notify Jan-Pro of Omaha any dangerous conditions in the facilities. Customer warrants that the facilities are free of asbestos, hazardous materials and hazardous waste products. Customer agrees to hold Jan-Pro and its assigns harmless from any and all liability resulting from Jan-Pro or its assign's personnel's exposure to such hazardous or harmful materials.
- 5.4 All notices to this agreement must be timely, written and given by certified mail, addressed to the other party at the address set forth in the signature block below, or as otherwise notified by notice given pursuant to this Section.
- 5.5 This Agreement constitutes the sole and entire agreement between the parties and supersedes all other agreements between the parties, whether written or oral.
- 5.6 The failure of either party to insist in any one or more instances upon performance of any of the provisions of this Agreement or to exercise its rights hereunder will not be construed as a waiver of any such provisions or relinquishment of any such rights and the same will continue and remain in full force and effect.
- 5.7 This Agreement shall be construed, governed and enforced in accordance with the laws of the State of Nebraska without regard to its conflicts of laws principles.
- 5.8 If Jan-Pro incurs any attorneys' fees or other expenses in collecting the payment of fees or seeking enforcement of this Agreement, Customer shall be responsible for paying Jan-Pro its reasonable costs and expenses (including but not limited to attorneys' fees) thereby incurred.
- 5.9 All disputes of whatever kind between Customer and Jan-Pro relating to the performance of, or payments due under, this Agreement shall be resolved exclusively by final and binding arbitration. The arbitration shall be conducted in Nebraska before a single arbitrator pursuant to the Commercial Arbitration Rules of the American Arbitration Association. The arbitrator shall award to the substantially prevailing party, if any, as determined by the arbitrator, all of the prevailing party's costs and fees. Jan-Pro shall be entitled to recover its attorneys' fees and other expenses incurred in collecting the payment of fees or seeking enforcement of this Agreement, including but not limited to attorneys' fees as determined by the arbitrator. Costs and fees are defined as all reasonable pre-award expenses of the arbitration, including the arbitrator's fees, administrative costs, out of pocket expenses, such as discovery expenses, copying and expert fees, court costs, witness fees and attorneys' fees.

5.10 Customer acknowledges that, with respect to all such disputes, it does hereby voluntarily and knowingly waive any right it may have to a jury trial or to participate in a class action or class litigation as a representative of any other persons or as a member of any class of persons, or to consolidate its claims with those of any other persons or class of persons.

THIS CONTRACT CONTAINS A BINDING ARBITRATION PROVISION WHICH
MAY BE ENFORCED BY THE PARTIES.

WEeping WATER PUBLIC SCHOOL	Jan-Pro Cleaning Systems of Omaha
Signature:	Signature: <i>Eliezer Diaz</i>
Printed Name:	Printed Name: Eliezer Diaz
Position:	Position: Director of Operations
Date: Mailing Address: 204 W O Street Weeping Water, NE 68463	Date: Mailing Address: 5404 N 99 th Street Suite B Omaha, NE 68134



Accounts Payable Information

Customer Name in System: _____

Accounts Payable Contact Name: _____

Accounts Payable Contact Phone: _____

Accounts Payable Contact Email: _____

Accounts Payable Supervisor or Emergency Back Up Contact Name: _____

Accounts Payable Supervisor or Emergency Back Up Contact Phone: _____

Accounts Payable Supervisor or Emergency Back Up Contact Email: _____

Billing Address: _____

Preferred Payment Method:

_____ Emailed Monthly Invoices (*Preferred*)

_____ Mailed Monthly Invoices



All invoices will be emailed to your accounts payable department. We will not mail out invoices unless your company requires a hard copy be mailed

Signature

Invoice Email Address

Initial
Printed Name

I decline emailed Invoices _____

Please select if you are a TAX-EXEMPT business: YES _____ NO _____

DISCLAIMER

Our proposals and contracts are flexible. If there is language in our contract that needs to be adjusted for us to partner, please contact me immediately to discuss and adjust. The price is simply based on the scope of work presented and square footage. If this price does not work within your budget limitations, please contact me immediately and we can adjust your scope of work in order to clean within your budget. Unfortunately, there are janitorial companies that will “buy” contracts and will, therefore, not have the ability to perform to industry standards since janitorial work is solely based on the time needed to perform certain tasks based on those standards. Jan Pro’s goal is to partner with you, and to ensure you are pleased, not only with our cleaning service, but also with our contract, pricing, billing, response time and every facet of the janitorial process.

We look forward to partnering with you!

Tumi Oluyole
President
402-301-5382 cell
402-493-4516 office
402-493-0168 fax
Tumi.Oluyole@jan-pro.com



Awards and Recognitions

- #1 Commercial Cleaning Franchise in 2018 and for 10 years by Entrepreneur magazine.
- #4 Top fastest growing franchise in 2018 by entrepreneur magazine.
- Top global franchise in 2018 and for 8 years by entrepreneur magazine.
- Greater Omaha Chamber July 2019 small business of the month.
- Greater Omaha Chamber August 2023 small business of the month.

Community Involvement

- The Empowerment Network
- PJ Morgan Trusted Vendor Program
- Greater Omaha Chamber

Partners and Affiliates

- Pentagon Federal Credit Union (All Locations)
- Cardinal Health
- Ear, Nose and Throat Consultants
- Alegent Health Laboratory Services
- Children's Respite Care Center
- MedExpress Urgent Care (All Locations)

References and Reviews

1. Daltille – (402)597-2800
12008 Portal Road #104
LaVista, NE 68128

- Review – *“Just wanted to drop a line and say how pleased we are with your new janitor here at Daltille in La Vista. She is doing an outstanding job and specifically, the sink in the warehouse bathroom where we dump our leftover coffee from the day prior has never been touched in the past as it was dark brown for the last 5 years. Over the course of the last 2 weeks, she has totally scrubbed it to the extent that it looks almost new! Please pass on our complete satisfaction with her service!” – Matt Musinski*

2. Lutheran Church of the Master – (402)333-4444
1200 North 181st Court
Elkhorn, NE 68022

- Review – *“We have been utilizing Jan-Pro at our two locations since 2020. We appreciate the continuous two-way communication – which is so important as events, weather and various situations occur. Jan-Pro sees the value of the relationship with our church and the work we do for God’s Kingdom. LCM is thankful to work with the individuals that share our faith.” -Shari Bevilacqua*

3. One Neck IT Solutions – (402)390-2835
3850 S 149th Street Suite 115
Omaha, NE 68110

- Review – *“We are very satisfied with the service Isabella is providing. The office looks great!” – Lela Knoche*

Our Current Monthly Costs

			Monthly	Annual			
NOTE:	Need to account for a 1.5% increase in hourly rate for 23/24		Total Avg Mo Cost for three employees	\$12,791.11	\$153,493.32	Based on 1 Single and 1 Family Insurance	
	Need to account for 7% increase in health premiums for 23/24						
	Total Avg Mo Cost for 1	\$4,263.70	Took the total for all 3 and divided by 3	Total Avg Mo Cost for 2 employees	\$9,087.64	\$109,051.68	This is based on 1 family insurance

Gretna Custodial

	Monthly	Annual
Evening Only Cleaning (no activities)	\$6,950	\$83,400
Activities Cleaning / per event	\$300	\$15,000

Cannot provide day time person. They are interested in providing summer deep cleaning.

Enviro-Master of Omaha

			Weekly	Annual				
Evening Cleaning (50 hours per week)*			\$1,425.00	\$64,125.00				
Day hours (20 hours a week @ \$40/hour)			\$800.00	\$41,600.00				
Anything over 70 hours is charged at \$50/hour								
			TOTAL	\$105,725.00				
* These hours are banked if not used								
Includes:								
Hand soap for your facility, Urinal Screens to prevent plumbing problems and Air-fresheners for your restrooms. With our Sani-Service program, you no longer need to purchase these items. We maintain all of our dispensers, including the batteries, and in the event one of them needs to be repaired or replaced, you just let me know and we will take care of it.								
Excludes:								
We don't clean carpets or strip/wax floors								
Jani-Pro								
\$15,750/month during the school (9 months)				\$141,750.00				
\$5,700/month during the summer (3 months)				\$17,100.00				
			TOTAL	\$158,850.00				
During the school year there will be 1 daytime and 3 evening custodians								
During the summer this will be one daytime cutodian								
Price excludes summer deep cleaning. They can complete this work but is a seperate price/contract								

WEEPING WATER PUBLIC SCHOOLS DISTRICT NO. 22
WEEPING WATER, NEBRASKA
FINANCIAL STATEMENTS
AUGUST 31, 2023



**DANA F. COLE
& COMPANY** LLP
CERTIFIED PUBLIC ACCOUNTANTS

WEEPING WATER PUBLIC SCHOOLS DISTRICT NO. 22
 WEEPING WATER, NEBRASKA
 TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1 - 3
FINANCIAL STATEMENTS	
Government-Wide Financial Statements	
Statement of Activities and Net Position - Modified Cash Basis	4 - 6
Fund Financial Statements	
Statement of Receipts, Disbursements, and Changes in Fund Balances - Modified Cash Basis and Statement of Assets and Fund Balances - Modified Cash Basis - Governmental Funds	7 - 9
NOTES TO FINANCIAL STATEMENTS	10 - 25
SUPPLEMENTARY INFORMATION	
General Fund Components - Combining Schedule of Receipts, Disbursements, and Changes in Fund Balance - Modified Cash Basis	26 - 28
Nonmajor Funds - Combining Schedule of Receipts, Disbursements, and Changes in Fund Balances - Modified Cash Basis and Schedule of Assets and Fund Balances - Modified Cash Basis	29 - 30
Schedules of Receipts, Disbursements, and Changes in Fund Balance - Modified Cash Basis - Budget and Actual (Unaudited)	
General Fund	31 - 34
Depreciation Fund	35
Employee Benefit Fund	36
School Nutrition Fund	37
Bond Fund	38
Special Building Fund	39
Qualified Capital Purpose Undertaking Fund	40 - 41
Student Fee Fund	42
Activities Fund	43
Notes to Budgetary Schedules	44 - 45
Analysis of Accounts with Cass County Treasurer - Modified Cash Basis (Unaudited)	46
REPORT REQUIRED BY <i>GOVERNMENT AUDITING STANDARDS</i>	
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 <i>Government Auditing Standards</i>	47 - 48
SCHEDULE OF FINDINGS AND RESPONSES	49 - 50
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS	51



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

INDEPENDENT AUDITOR'S REPORT

To the Board of Education
Weeping Water Public Schools District No. 22
Weeping Water, Nebraska

Report on the Financial Statements

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 Weeping Water Public Schools District No. 22, Weeping Water, Nebraska, as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise Weeping Water Public Schools District No. 22, Weeping Water, Nebraska'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 Weeping Water Public Schools District No. 22, Weeping Water, Nebraska, as of August 31, 2023, and the respective changes in modified cash basis financial position and, where applicable, cash flows 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Weeping Water Public Schools District No. 22, Weeping Water, 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.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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 this circumstance. 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.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Weeping Water Public Schools District No. 22, Weeping Water, Nebraska's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Weeping Water Public Schools District No. 22, Weeping Water, 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 Weeping Water Public Schools District No. 22, Weeping Water, Nebraska's basic financial statements. The supplementary information on pages 26 - 46 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information on pages 26 - 30 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information on pages 26 - 30 is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Management is responsible for the other information included in the annual report. The other information comprises the supplementary information on pages 31 - 46 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2023, on our consideration of Weeping Water Public Schools District No. 22, Weeping Water, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Weeping Water Public Schools District No. 22, Weeping Water, 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 Weeping Water Public Schools District No. 22, Weeping Water, Nebraska's internal control over financial reporting and compliance.


Dana F. Cole + Company, LLP

Grand Island, Nebraska
October 31, 2023

WEEPING WATER PUBLIC SCHOOLS DISTRICT NO. 22
 WEEPING WATER, NEBRASKA
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2023

				Net (Disbursements) Receipts and Changes in Net Position
		<u>Program Receipts</u>		<u>Primary Government</u>
	Disbursements	Charges for Services	Operating Grants and Contributions	<u>Total Governmental Activities</u>
FUNCTIONS/PROGRAMS				
Governmental activities				
Regular instruction	2,116,775		135,251	(1,981,524)
Limited English proficiency programs	25,325			(25,325)
Poverty programs	225,191			(225,191)
Early childhood educational programs	98,622			(98,622)
Special education	406,700			(406,700)
Support services				
Pupils	551,219	234,703		(316,516)
Staff	194,878			(194,878)
Operation and maintenance of plant				
	481,916			(481,916)
Pupil transportation	179,703		5,993	(173,710)
General and administrative				
General administration	18,899			(18,899)
School administration	175,819			(175,819)
District legal services	3,780			(3,780)
Office of the Principal	673,178			(673,178)
Business services	145,752			(145,752)
State categorical programs	522,007		464,305	(57,702)
Federal programs	343,146		424,286	81,140
Food services	259,821	104,019	128,493	(27,309)
Student fee expenses	7,707	10,710		3,003
Community services	87,664			(87,664)
Capital outlay	292,802			(292,802)
Employee benefits	627,910			(627,910)
Debt service				
Principal	791,594			(791,594)
Interest	189,490			(189,490)
Total governmental activities	<u>8,419,898</u>	<u>349,432</u>	<u>1,158,328</u>	<u>(6,912,138)</u>

WEEPING WATER PUBLIC SCHOOLS DISTRICT NO. 22
 WEEPING WATER, NEBRASKA
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2023

			Net (Disbursements) Receipts and Changes in Net Position
	Program Receipts		Primary Government
	Charges for Services	Operating Grants and Contributions	Total Governmental Activities
FUNCTIONS/PROGRAMS (Continued)			
General receipts			
Taxes			
Property taxes - general purposes			3,917,682
Property taxes - debt service			726,777
Property taxes - buildings			62,642
Carline tax			3,756
Motor vehicle taxes			196,216
Public Power District sales tax			51,036
Penalties and interest on taxes			9,151
Interest			11,892
County fines and licenses			28,731
State aid			193,032
Homestead exemption			79,078
Property tax credit and personal property tax credit			315,476
State apportionment			60,820
Other state			38,677
Other local receipts			957,475
Total general receipts			6,652,441
Change in net position resulting from receipts and disbursements			(259,697)
NET POSITION, beginning of year			3,266,211
NET POSITION, end of year			3,006,514

WEEPING WATER PUBLIC SCHOOLS DISTRICT NO. 22
 WEEPING WATER, NEBRASKA
 STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2023

			Net (Disbursements) Receipts and Changes in Net Position
	<u>Program Receipts</u>		<u>Primary Government</u>
	Charges for Services	Operating Grants and Contributions	<u>Total Governmental Activities</u>
Disbursements			
ASSETS			
Cash			1,831,601
Cash at county treasurer			<u>1,174,913</u>
TOTAL ASSETS			<u><u>3,006,514</u></u>
NET POSITION			
Restricted for			
Debt service			1,185,167
Capital projects			164,859
Unrestricted			<u>1,656,488</u>
TOTAL NET POSITION			<u><u>3,006,514</u></u>

See accompanying notes to financial statements.

WEEPING WATER PUBLIC SCHOOLS DISTRICT NO. 22
 WEEPING WATER, NEBRASKA
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
 STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2023

		Major Funds			
		General Fund	Bond Fund	Other Governmental Funds	Total Governmental Funds
RECEIPTS					
Local sources					
Taxes					
	Property taxes	3,917,682	726,777	62,642	4,707,101
	Carline tax	3,144	576	36	3,756
	Motor vehicle taxes	196,216			196,216
	Public Power District sales tax	42,591	7,798	647	51,036
	Penalties and interest on taxes	7,155	1,546	450	9,151
	Tuition and transportation charges				
	Student activities			234,703	234,703
	Interest		11,816	76	11,892
	Other local receipts	954,434			954,434
	County fines and license fees	28,731			28,731
	State receipts	1,228,069	60,446	5,616	1,294,131
	Federal receipts	424,286		126,994	551,280
	Lunch sales			104,019	104,019
	Postsecondary education			10,710	10,710
	Other sources	2,656		385	3,041
	Total receipts	6,804,964	808,959	546,278	8,160,201
DISBURSEMENTS					
	Regular instruction	2,116,775			2,116,775
	Limited English proficiency programs	25,325			25,325
	Poverty programs	225,191			225,191
	Early childhood educational programs	98,622			98,622
	Special education	406,700			406,700
	Support services				
	Pupils	257,363		293,856	551,219
	Staff	194,878			194,878
	Operation and maintenance of plant	481,891		25	481,916
	Pupil transportation	179,703			179,703

WEEPING WATER PUBLIC SCHOOLS DISTRICT NO. 22
 WEEPING WATER, NEBRASKA
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
 STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2023

		Major Funds		Other	Total
		General	Bond	Governmental	Governmental
		Fund	Fund	Funds	Funds
DISBURSEMENTS (Continued)					
General and administrative					
	General administration	18,899			18,899
	Executive administration services	175,819			175,819
	District legal services	3,780			3,780
	Office of the Principal	673,178			673,178
	Fiscal services	145,752			145,752
	Food program expenses			259,821	259,821
∞	Student fee expenses			7,707	7,707
	Community services	87,664			87,664
	State categorical programs	522,007			522,007
	Federal programs	343,146			343,146
	Capital outlay	86,059		206,743	292,802
	Employee benefits	627,910			627,910
	Debt service				
	Principal redemption		660,000	131,594	791,594
	Interest and other charges		185,909	3,581	189,490
	Total disbursements	6,670,662	845,909	903,327	8,419,898
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS		134,302	(36,950)	(357,049)	(259,697)
OTHER FINANCING SOURCES (USES)					
	Transfers	(50,000)		50,000	
NET CHANGE IN FUND BALANCES		84,302	(36,950)	(307,049)	(259,697)
FUND BALANCES, beginning of year (as restated)		1,467,971	1,125,521	672,719	3,266,211
FUND BALANCES, end of year		1,552,273	1,088,571	365,670	3,006,514

WEEPING WATER PUBLIC SCHOOLS DISTRICT NO. 22
 WEEPING WATER, NEBRASKA
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS AND
 STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
 GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED AUGUST 31, 2023

		Major Funds		Other	Total
		General	Bond	Governmental	Governmental
		Fund	Fund	Funds	Funds
ASSETS					
ASSETS					
	Cash	565,769	911,331	354,501	1,831,601
	Cash on deposit - county treasurer	986,504	177,240	11,169	1,174,913
	TOTAL ASSETS	1,552,273	1,088,571	365,670	3,006,514
LIABILITIES AND FUND BALANCES					
LIABILITIES					
		- 0 -	- 0 -	- 0 -	- 0 -
FUND BALANCES					
	Restricted for				
	Debt service		1,088,571	96,596	1,185,167
	Capital outlay			164,859	164,859
	Committed				
	Student activities			113,054	113,054
	Assigned for				
	Capital outlay	311,366			311,366
	Employee benefits	28,980			28,980
	School Nutrition				
	Subsequent year's budget	626,142			626,142
	Unassigned	585,785		(8,839)	576,946
	Total fund balances	1,552,273	1,088,571	365,670	3,006,514
	TOTAL FUND BALANCES	1,552,273	1,088,571	365,670	3,006,514

See accompanying notes to financial statements.

WEeping WATER PUBLIC SCHOOLS DISTRICT NO. 22
WEeping WATER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies of Weeping Water Public Schools District No. 22, Weeping Water, Nebraska (the District).

Reporting Entity

Weeping Water Public Schools District No. 22, Weeping Water, Nebraska's Board of Education (the Board) is the basic level of government, which has financial accountability and control over all activities related to public school education in the District. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since the District's board members are elected by the public and have decision-making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters. In addition, there are no component units, as defined in GASB Statement 14, which are included in the District's reporting entity.

All significant activities and organizations on which the District exercises oversight responsibility have been included in the District's financial statements.

Basic Financial Statements - Government-Wide Statements

The District has utilized the provisions of GASB Statement 34, *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 position into the following components: restricted and unrestricted.

The statement of net position and statement of activities report information on the District as a whole. They include all funds of the District. The effects of interfund activity have 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 District does not report any business-type activities.

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

WEeping WATER PUBLIC SCHOOLS DISTRICT NO. 22
WEeping WATER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basic Financial Statements - Government-Wide Statements (Continued)

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.

Basic Financial Statements - Fund Financial Statements

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

The financial transactions of the District are reported in individual funds in the fund financial statements. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, receipts, and disbursements.

Fund Types

The accounts of the District are organized on the basis of funds, which are grouped into the following fund types:

Governmental Fund Types

General Fund - The General Fund is the general operating fund of the District and accounts for all receipts and disbursements of the District not encompassed within other funds. It may finance all facets of services rendered by the District, inclusive of operation and maintenance. General Fund receipts are classified according to source while its disbursements are classified according to specific functions. All property tax receipts and other receipts that are not allocated by law, budgetary requirement, or contractual agreement to some other fund are accounted for in this fund. General operating disbursements and the new replacement capital outlay costs that are not paid through other funds are paid from the General Fund. General Fund disbursements are limited by the Tax Equity and Educational Opportunities Support Act.

Depreciation Fund - The Depreciation Fund is established by the District in order to facilitate the eventual purchase of a costly capital outlay by reserving such monies from the General Fund. To allocate monies from the General Fund, the District will show the movement of monies as a disbursement from the General Fund and the Depreciation Fund will show the receipt as a "transfer from the General Fund." The District may divide this fund into more than one account to allocate a portion of this fund for different valid purposes.

WEeping WATER PUBLIC SCHOOLS DISTRICT NO. 22
WEeping WATER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

The purpose of a depreciation fund is to spread replacement costs of capital outlay over a period of years to avoid a disproportionate tax effect in a single year to meet such an expense. This fund is restricted as part of the Allowable Reserve by the Tax Equity and Educational Opportunities Support Act. The Depreciation Fund is considered a component of the General Fund.

Employee Benefit Fund - The Employee Benefit Fund is established to specifically reserve General Fund money for the benefit of the District employees (unemployment compensation, early retirement, health insurance deductibles, etc.). The District accounts for the allocation of funds from the General Fund to this fund as a disbursement in the General Fund and the receipt in the Employee Benefit Fund as a "transfer from the General Fund." This fund may consist of more than one account for valid allocation purposes. The cash reserve of this fund is restricted as part of the Allowable Reserve by the Tax Equity and Educational Opportunities Support Act. The Employee Benefit Fund is considered a component of the General Fund.

School Nutrition Fund - The School Nutrition Fund is used to accommodate the financial activities of the Child Nutrition Programs. These include the School Lunch, School Breakfast, After School Snack, Special Milk, Child and Adult Care Food, and Summer Food Service Programs. The fund accounts for all receipts and disbursements of all Child Nutrition Programs. Receipts in this fund include the federal and state program cost reimbursements received by the District and General Fund support of the lunch program. All food purchases and other supplies are accounted for as disbursements of the School Nutrition Fund; accordingly, no inventories are maintained in this fund.

Bond Fund - The Bond Fund is used to record tax receipts and disbursements for the payment of bond principal and interest, and other related costs (i.e. investment interest, trustee fees, etc.). Receipts from a levy to retire bonds in the District are retained in a separate fund by the county treasurer, the financial institution serving as a fiscal agent, or the District. Funds are disbursed upon appropriate demand. All records of the transaction are maintained in this fund. Proceeds from bond issuance are deposited and recorded as a receipt in the Special Building Fund to be disbursed on the actual building project. The General Fund is used to make interest and bond retirement payments if the Bond Fund balance is not sufficient to meet these requirements.

Special Building Fund - The Special Building Fund is established for acquiring or improving sites and buildings, including the construction, alteration, or improvement of buildings. The primary sources of receipts for the Special Building Fund include the sale of bonds,

WEeping WATER PUBLIC SCHOOLS DISTRICT NO. 22
WEeping WATER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

the sale of property, and tax receipts. Regardless of the source, all receipts for this purpose are accountable through this fund. General Fund disbursements for the purpose of this fund are not allowable. Special Building Fund accounting provides a more effective means of identifying those disbursements associated with construction activities and provides a complete and consolidated record of all costs of the building program at the conclusion of a project(s). If more than one Special Building Fund activity is active at the same time, separate accounts for each project may be established within the single Special Building Fund. The tax levy for this fund is restricted. The Board of Education may approve a budget with a levy limitation of \$0.140 per \$100 of valuation, or a tax levy not to exceed \$0.175 per \$100 of valuation may be established for this fund by a vote of the people within the District for a term not to exceed 10 years.

Qualified Capital Purpose Undertaking Fund - The Qualified Capital Purpose Undertaking Fund (QCPUF) is established for a specific abatement project to address an actual or potential environmental hazard, accessibility barrier, life safety code violation, life safety hazard, or mold which exists within one or more existing school buildings or the school grounds of existing school buildings controlled by the District. Such determination shall not include abatement projects related to the acquisition of new property, the construction of a new building, the expansion of an existing building, or the remodeling of an existing building for purposes other than the abatement of environmental hazards, accessibility barriers, life safety code violations, life safety hazards, or mold. The period of years for such levy shall not exceed 10 years and the levy for such project when combined with all other levies pursuant to Sections 79-10, 110.02 and 79-10, 110 R.R.S. shall not exceed \$0.030 per \$100 of taxable valuation. General Fund disbursements for the purpose of these funds are not allowable.

For projects in place prior to April 19, 2016, the QCPUF maximum levy remains at \$0.052.

If taxable valuation is lower than the taxable valuation in the year when the District last issued QCPUF bonds and the \$0.030 maximum levy is insufficient to meet the combined annual principal and interest, the District can exceed the \$0.030 maximum levy for the difference to meet that year's principal and interest obligations

Student Fee Fund - The Student Fee Fund is established to collect fees from students for participation in extracurricular activities, postsecondary education costs, and summer school or night school. The money is disbursed for the purposes for which it was collected from the students.

WEEPING WATER PUBLIC SCHOOLS DISTRICT NO. 22
WEEPING WATER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

Activities Fund - The Activities Fund is used to account for the financial operations of quasi-independent student organizations, interschool athletics, and other self-supporting or partially self-supporting school activities not part of another fund. The Activities Fund shall not be used to record general operation receipts or disbursements, nor shall the Activities Fund be used as a clearing account for the General Fund. The District may divide this fund into more than one account to allocate a portion of this fund for different purposes.

Major Funds

The District reports the General and Bond Funds as major funds. The General Fund and its components are considered one fund for reporting purposes. All other funds are reported as nonmajor.

Basis of Accounting

The District prepares its financial statements on the modified cash basis, which is in conformity with the accounting practices prescribed or permitted by the State of Nebraska Department of Education.

The modified cash basis of accounting is a basis of accounting other than generally accepted accounting principles (GAAP) as established by GASB. The modified cash basis of accounting is based on the recording of cash and cash equivalents and changes therein, and only recognizes revenues, expenses, assets, and liabilities resulting from cash transactions, adjusted for modifications that have substantial support in generally accepted accounting principles.

Only cash (and cash equivalents) and items that involve the receipt or disbursement of cash (or equivalents) during the period are recognized, except for the following modifications:

Assets that normally convert to cash or cash equivalents (e.g., certificates of deposit) that arise from transactions and events involving cash or cash equivalents are recognized; and

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

WEeping WATER PUBLIC SCHOOLS DISTRICT NO. 22
WEeping WATER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

As a result of the use of this modified cash basis of accounting, certain transactions are not recorded in the financial statements. For example, accounts receivable and revenue for billed or provided services that have not been collected in cash are not accrued as revenue or receivables. Additionally, capital assets, such as property, equipment, and infrastructure, are not reported and long-term liabilities, such as debt and compensated absences, are not reported.

If the District utilized GAAP, the fund financial statements for governmental funds would use the modified accrual basis of accounting, and the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financial statements would be presented in accordance with the accrual basis of accounting.

Capital Assets

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

Long-Term Obligations

Long-term debt is not reported as a liability in the government-wide or fund financial statements. Proceeds from long-term debt are reported as receipts and payments of principal are reported as disbursements in both the government-wide and fund financial statements.

Equity Classification

Government-Wide Statements

Equity is classified as net position and displayed in two components:

Restricted net position consists of net assets with constraints placed on the use either by external groups, such as creditors, grantors, contributors, or laws and regulations of other governments, or through constitutional provision or enabling legislation.

Unrestricted net position consists of net assets that do not meet the definition of restricted.

It is the District's policy to use restricted net assets first, prior to the use of unrestricted net assets, when a disbursement is paid for purposes in which both restricted and unrestricted net assets are available.

WEeping WATER PUBLIC SCHOOLS DISTRICT NO. 22
WEeping WATER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements

Governmental fund equity is classified as fund balance.

Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable

This classification includes amounts that cannot be spent because they either (a) are not in spendable form or (b) are legally or contractually required to be maintained intact. The District currently has no amounts classified in this category.

Restricted

This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws and regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Committed

This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Education. These amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned

This classification includes amounts that are constrained by the District's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Education or through the Board delegating this responsibility to the District administrator through the budgetary process.

WEEPING WATER PUBLIC SCHOOLS DISTRICT NO. 22
WEEPING WATER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

Unassigned

This classification includes the residual fund balance for the General Fund and funds with negative balances.

The District would typically use restricted fund balances first, followed by committed resources, and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

Interfund Balances and Activities

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

Permanent reallocation of resources between funds of the reporting entity are classified as interfund transfers. For purposes of the statement of activities and net position - modified cash basis, all interfund transfers between individual governmental funds have been eliminated.

Budget Process and Property Taxes

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the modified cash basis of accounting. Total disbursements for each fund may not exceed the total budgeted disbursements. The General Fund is also subject to a total non-special education disbursement limit. Appropriations for disbursements lapse at year end. Any revisions to the adopted budget of total disbursements to any fund require a public hearing. State statutes of the Nebraska Budget Act provide the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain specific funds are subject to various disbursements and/or tax levy limitations.

The property tax requirement resulting from the budget process is utilized to establish the tax levy in accordance with state statutes, which tax levy attaches as an enforceable lien on property within the District as of January 1. Taxes are due as of that date. One-half of the real estate taxes due January 1, become delinquent after the following May 1, with the second one-half becoming delinquent after September 1.

WEeping WATER PUBLIC SCHOOLS DISTRICT NO. 22
WEeping WATER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensated Absences

Vacation and sick leave are recorded when paid. Management believes the amounts attributable to accumulated annual leave will not have a material financial impact on the accompanying financial statements. There was no liability for accrued vacation at August 31, 2023, as all vacation earned during the year must be used by August 31 with no carryover.

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting used by the District requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

Leases

Since the District reports on the modified cash basis of accounting, right-to-use assets are not recorded as assets on the government-wide or fund financial statements, and amortization is not recognized. Likewise, the related liabilities for these leases are not recognized in the financial statements. Payment on all leases are recorded as disbursements by function in the financial statements. A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. Leases that transfer ownership (formerly disclosed as capital leases) are now disclosed in the footnote for long-term debt and other leases are disclosed in a separate footnote. Disclosure of terms and lease obligations are disclosed to maturity for significant leases with the exception of those leases meeting the criteria of short-term leases. Short-term leases are those with maximum possible terms at inception of 12 months or less. No disclosures are required for these leases. The standard does not apply to intangible assets including subscription-based technology arrangements.

New Accounting Pronouncements

GASB Statement 96, *Subscription-based Information Technology Arrangements*, was implemented in the current year. The standard provides guidance related to accounting and financial reporting for subscription-based information technology arrangements (SBITAs). The standard generally requires the recording of a right-to-use subscription asset (intangible asset) and a corresponding liability. There is an exception for short-term SBITAs defined as those with maximum possible terms of 12 months or less including options to extend, regardless of their probability of being exercised. Since the District is on the modified cash basis of accounting, there was no effect on the financial statements other than expanded disclosures regarding these agreements. For those meeting the statement's criteria the arrangements including commitments to maturity are disclosed. The District currently has no material commitments under these types of arrangements.

WEeping WATER PUBLIC SCHOOLS DISTRICT NO. 22
WEeping WATER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS

For the following disclosures, deposits - including checking accounts, savings accounts, money market accounts, and certificates of deposit - are all classified as cash or cash and cash equivalents on the financial statements.

The District's cash and investments are reported as follows:

Governmental activities	<u>1,831,601</u>
-------------------------	------------------

The carrying value (fair value) of the cash and investments consisted of the following:

Cash	1,240
Demand deposits (checking, savings)	<u>1,830,361</u>
Total cash and investments	<u>1,831,601</u>

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of August 31, 2023, all of the District's deposits with financial institutions were fully insured or collateralized by securities held in the District's name in the form of joint safekeeping receipts. State law requires all funds in depositories to be fully insured or collateralized, and the District's policy is to require depositories to provide pledged securities to cover deposits in excess of Federal Deposit Insurance Corporation (FDIC) limits.

Investments

Nebraska statutes allow the District to make any investment allowed by the State Investment Officer. This includes bank certificates of deposit.

As defined by GASB Statement 3, the District had no investments as of August 31, 2023.

Risks

The District attempts to mitigate the following types of deposit and investment risks through compliance with the state statutes referred to above. The three types of deposit and investment risks are the following:

1. Custodial Credit Risk - for deposits and investments, custodial credit risk is the risk that in the event of the failure of a bank or other counterparty, the District will not be able to recover the value of its deposits, investments, or collateral securities in the possession of a third party.

WEeping WATER PUBLIC SCHOOLS DISTRICT NO. 22
WEeping WATER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH AND INVESTMENTS (Continued)

Risks (Continued)

2. Credit Risk - for deposits and investments, credit risk is the risk that a bank or other counterparty defaults on its principal and/or interest payments owed to the District.
3. Interest Rate Risk - for deposits and investments, interest rate risk is the risk that the value of deposits and investments will decrease as a result of a rise in interest rates.

NOTE 3. LONG-TERM DEBT

Long-term debt at August 31, 2023, consisted of the following:

Loans Payable (Direct Borrowing)

Promissory Note, Farmers and Merchants Bank, in the amount of \$404,093.94, carrying interest of 1.00%, dated April 15, 2021, and due in semi-annual payments of \$29, 831.90, including interest, through October 26, 2027. 260,236

The loan proceeds for the building loan were used for renovations to the school building. Payments are being made from the Special Building fund.

Bonds Payable

General Obligation Refunding Bonds, Series 2018, in the amount of \$9,285,000 carrying interest of 0.85% - 3.25%, dated July 12, 2017, and due serially in installments of \$170,000 - \$805,000 plus interest through December 15, 2031, then a final principal payment of \$450,000 on December 15, 2032, plus interest. 7,035,000

Limited Tax Obligation Refunding Bonds, Series 2021, in the amount of \$305,000 carrying interest of 0.35% - 55.00%, dated April 15, 2021, and due serially in installments of \$70,000 - \$85,000, plus interest through December 15, 2024. Proceeds were used to pay off Limited Tax Obligation Refunding Bonds Series 2015A and 2015B. 145,000

Total bonds payable 7,180,000

WEeping WATER PUBLIC SCHOOLS DISTRICT NO. 22
WEeping WATER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. LONG-TERM DEBT (Continued)

Bonds Payable (Continued)

The bond proceeds for the General Obligation Refunding Bonds, Series 2018, issue were used for the advance refunding of the General Obligation Bonds. Payments are being made through the Bond Fund.

The bond proceeds for the Limited Tax Obligation Refunding issue, Series 2021, were used to pay off the Limited Tax Obligation Refunding Bonds, Series 2015A and 2015B, which were used to pay off the Limited Tax Obligation Build America Bonds. Payments are being made through the QCPUF.

Changes in Long-Term Debt

The following is a summary of changes in the District's long-term debt for the year ended August 31, 2023:

	Balance September 1, 2022	Additions	Payments	Balance August 31, 2023	Amounts Due Within One Year
Loans payable	316,830		(56,594)	260,236	57,163
Bonds payable	<u>7,915,000</u>		<u>(735,000)</u>	<u>7,180,000</u>	<u>750,000</u>
Total	<u>8,231,830</u>		<u>(791,594)</u>	<u>7,440,236</u>	<u>807,163</u>

Annual Debt Service Requirements

The annual requirements to amortize all long-term debt outstanding as of August 31, 2023, including interest payments of \$960,041, are as follows:

Years Ending August 31,	2018 Series Bonds Payable Principal	2021 Series Bonds Payable Principal	2021 Promissory Note Payable Principal	Interest	Total
2024	675,000	75,000	57,163	172,043	979,206
2025	685,000	70,000	57,751	157,519	970,270
2026	700,000		58,338	142,521	900,859
2027	715,000		58,930	126,888	900,818
2028	725,000		28,054	109,914	862,968
2029 - 2033	<u>3,535,000</u>			<u>251,156</u>	<u>3,786,156</u>
Total	<u>7,035,000</u>	<u>145,000</u>	<u>260,236</u>	<u>960,041</u>	<u>8,400,277</u>

The promissory note payable is a direct placement borrowing.

WEeping WATER PUBLIC SCHOOLS DISTRICT NO. 22
 WEeping WATER, NEBRASKA
 NOTES TO FINANCIAL STATEMENTS

NOTE 4. INTERFUND TRANSFERS AND COMMITMENTS OF FUND BALANCES (RESERVES)

The District transferred the following amounts from the General Fund during the year to the following funds for operating expenses:

General Fund transfers as expensed in the General Fund:

	Transfers In	Transfers Out
General Fund		
Activities Fund		50,000
Activities Fund	<u>50,000</u>	<u> </u>
Total	<u>50,000</u>	<u>50,000</u>

The District made no commitments of General Fund balance (reserves) to facilitate future capital outlay in 2022 - 2023.

NOTE 5. RETIREMENT PLAN

Plan Description

Weeping Water Public Schools District No. 22, Weeping Water, Nebraska, 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, 2022, 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, and 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 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 2%, and an actuarial factor based on age.

WEeping WATER PUBLIC SCHOOLS DISTRICT NO. 22
WEeping WATER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 5. RETIREMENT PLAN (Continued)

Plan Description (Continued)

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 2%, and an actuarial factor based on age. Benefit calculations vary with early retirement. Employees' benefits are vested after 5 years of plan participation or when termination occurs at age 65 or later.

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 2.5%. 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 75.0% 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 1%. There is no purchasing power floor for employees who fall under this tier.

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78% from July 1, 2021 to June 30, 2022, (and from July 1, 2022 through August 31, 2023). The school district (employer) contribution is 101% of the employee contribution. The District's contribution to the Plan for the year ended August 31, 2023, was \$338,346.

For the District's year ended August 31, 2023, the District's total payroll for all employees was \$3,560,459. Total covered payroll was \$3,425,317. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Plan Fiduciary Net Position

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

WEEPING WATER PUBLIC SCHOOLS DISTRICT NO. 22
WEEPING WATER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 6. 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.

To manage its workers' compensation and property and casualty risks, the District has joined All Lines Interlocal Cooperative Aggregate Pool (ALICAP), currently operating as a common risk management and insurance program for its members. The District pays an annual contribution to ALICAP for its pooled self-insurance coverage of property, general liability, automobile liability, and physical damage, school board errors and omissions, crime, public employee dishonesty, workers' compensation, and associated coverages. Settled claims have not significantly exceeded the coverage limits offered by ALICAP in any of the past three fiscal years.

NOTE 7. LEASE AGREEMENTS

On February 15, 2022, the District entered into a lease-purchase agreement with Capital Business Systems, Inc., Lincoln, Nebraska, for the use of two Canon Image Runner Advance DX 6860i copier/printer/scanners. Payments, plus sales tax, are \$753 per month for 60 months, with final payment due March 15, 2027.

Future minimum lease payments for the District are as follows:

Years Ended August 31,	
2024	9,036
2025	9,036
2026	9,036
2027	4,518
Total	<u>31,626</u>

NOTE 8. FEDERAL AWARD PROGRAMS

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

WEeping WATER PUBLIC SCHOOLS DISTRICT NO. 22
WEeping WATER, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 9. DEFICIT FUND BALANCE

At August 31, 2023, the School Nutrition Fund had a deficit funds balance. The District plans on transferring necessary funds from the General Fund.

NOTE 10. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through October 31, 2023, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

WEEPING WATER PUBLIC SCHOOLS DISTRICT NO. 22
 WEEPING WATER, NEBRASKA
 GENERAL FUND COMPONENTS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS
 YEAR ENDED AUGUST 31, 2023

	General Fund	Depreciation Fund	Employee Benefit Fund	Total
RECEIPTS				
Local sources				
Taxes				
Property taxes	3,917,682			3,917,682
Carline tax	3,144			3,144
Public Power District sales tax	42,591			42,591
Motor vehicle taxes	196,216			196,216
Penalties and interest on taxes	7,155			7,155
Other	<u>332,564</u>		<u>621,870</u>	<u>954,434</u>
Total local sources	<u>4,499,352</u>		<u>621,870</u>	<u>5,121,222</u>
County sources				
Fines and licenses	<u>28,731</u>			<u>28,731</u>
State sources				
State aid	193,032			193,032
Special education programs	135,251			135,251
Special education transportation	5,993			5,993
Homestead exemption	66,244			66,244
Property tax credit	264,070			264,070
High ability learners	4,194			4,194
Pro-rate motor vehicle	10,809			10,809
State apportionment	60,820			60,820
Early childhood	460,111			460,111
Other state receipts	<u>27,545</u>			<u>27,545</u>
Total state sources	<u>1,228,069</u>			<u>1,228,069</u>

WEEPING WATER PUBLIC SCHOOLS DISTRICT NO. 22
 WEEPING WATER, NEBRASKA
 GENERAL FUND COMPONENTS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS
 YEAR ENDED AUGUST 31, 2023

	General Fund	Depreciation Fund	Employee Benefit Fund	Total
RECEIPTS (Continued)				
Federal sources				
REAP	35,292			35,292
Title I, Part A ESEA/ESSA	39,891			39,891
Title II, Part A ESEA/ESSA (teacher and principal)	6,884			6,884
IDEA school age	900			900
IDEA preschool base (619)	1,876			1,876
IDEA enrollment/poverty	20,281			20,281
IDEA Part B Special Projects	2,352			2,352
Medicaid in Public Schools (MIPS)	10,737			10,737
NEBMAC medicaid	4,138			4,138
Carl Perkins	5,577			5,577
Other federal receipts	162,172			162,172
Title IV, Part A	10,000			10,000
ESSER Fund II	<u>124,186</u>			<u>124,186</u>
Total federal sources	<u>424,286</u>			<u>424,286</u>
Nonrevenue receipts				
Insurance adjustments	513			513
Other nonrevenue receipts	<u>2,143</u>			<u>2,143</u>
Total nonrevenue receipts	<u>2,656</u>			<u>2,656</u>
Total receipts	<u>6,183,094</u>		<u>621,870</u>	<u>6,804,964</u>
DISBURSEMENTS				
Regular instruction	2,116,775			2,116,775
Limited English proficiency programs	25,325			25,325

WEEPING WATER PUBLIC SCHOOLS DISTRICT NO. 22
 WEEPING WATER, NEBRASKA
 GENERAL FUND COMPONENTS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS
 YEAR ENDED AUGUST 31, 2023

	General Fund	Depreciation Fund	Employee Benefit Fund	Total
DISBURSEMENTS (Continued)				
Poverty programs	225,191			225,191
Early childhood educational programs	98,622			98,622
Special education programs	406,700			406,700
Support services				
Pupils	257,363			257,363
Staff	194,878			194,878
Maintenance and operation of building and site	481,891			481,891
Regular pupil transportation	179,580			179,580
Special education pupil transportation	123			123
General and administrative				
Board of Education	18,899			18,899
Executive administration services	175,819			175,819
District legal services	3,780			3,780
Office of the Principal	673,178			673,178
Fiscal services	145,752			145,752
Community services	87,664			87,664
State categorical programs	522,007			522,007
Federal programs	343,146			343,146
Capital outlay		86,059		86,059
Employee benefits			627,910	627,910
Transfers	50,000			50,000
Total disbursements	<u>6,006,693</u>	<u>86,059</u>	<u>627,910</u>	<u>6,720,662</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	176,401	(86,059)	(6,040)	84,302
FUND BALANCE, beginning of year	<u>1,035,526</u>	<u>397,425</u>	<u>35,020</u>	<u>1,467,971</u>
FUND BALANCE, end of year	<u><u>1,211,927</u></u>	<u><u>311,366</u></u>	<u><u>28,980</u></u>	<u><u>1,552,273</u></u>

WEEPING WATER PUBLIC SCHOOLS DISTRICT NO. 22
 WEEPING WATER, NEBRASKA
 NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES
 MODIFIED CASH BASIS AND SCHEDULE OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2023

	School Nutrition Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Student Fee Fund	Activities Fund	Total
RECEIPTS						
Local sources						
Taxes						
Property taxes		15,353	47,289			62,642
Carline tax			36			36
Public Power District sales tax		154	493			647
Penalties and interest on taxes		317	133			450
Student activities					234,703	234,703
Interest					76	76
State receipts	1,499	154	3,963			5,616
Federal receipts	126,994					126,994
Lunch sales	104,019					104,019
Postsecondary education				10,710		10,710
Other sources	385					385
Total receipts	<u>232,897</u>	<u>15,978</u>	<u>51,914</u>	<u>10,710</u>	<u>234,779</u>	<u>546,278</u>
DISBURSEMENTS						
Support services						
Pupils					293,856	293,856
Operation and maintenance of plant			25			25
Food program expenses	259,821					259,821
Student fee expenses				7,707		7,707
Capital outlay		169,994	36,749			206,743
Debt service						
Principal redemption		56,594	75,000			131,594
Interest and other charges		3,070	511			3,581
Total disbursements	<u>259,821</u>	<u>229,658</u>	<u>112,285</u>	<u>7,707</u>	<u>293,856</u>	<u>903,327</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	(26,924)	(213,680)	(60,371)	3,003	(59,077)	(357,049)

WEEPING WATER PUBLIC SCHOOLS DISTRICT NO. 22
 WEEPING WATER, NEBRASKA
 NONMAJOR FUNDS - COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES
 MODIFIED CASH BASIS AND SCHEDULE OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2023

	School Nutrition Fund	Special Building Fund	Qualified Capital Purpose Undertaking Fund	Student Fee Fund	Activities Fund	Total
OTHER FINANCING USES						
Transfers	<u> </u>	<u> </u>	<u> </u>	<u> </u>	50,000	50,000
NET CHANGE IN FUND BALANCES	(26,924)	(213,680)	(60,371)	3,003	(9,077)	(307,049)
FUND BALANCES, beginning of year	<u>18,085</u>	<u>378,539</u>	<u>156,967</u>	<u>18,646</u>	<u>100,482</u>	<u>672,719</u>
FUND BALANCES (DEFICIT), end of year	<u>(8,839)</u>	<u>164,859</u>	<u>96,596</u>	<u>21,649</u>	<u>91,405</u>	<u>365,670</u>
ASSETS						
Cash (claim on cash)	(8,839)	164,892	85,394	21,649	91,405	354,501
Cash on deposit - county treasurer	<u> </u>	<u>(33)</u>	<u>11,202</u>	<u> </u>	<u> </u>	<u>11,169</u>
TOTAL ASSETS	<u>(8,839)</u>	<u>164,859</u>	<u>96,596</u>	<u>21,649</u>	<u>91,405</u>	<u>365,670</u>
FUND BALANCES (DEFICIT)						
Restricted for						
Debt service			96,596			96,596
Capital outlay		164,859				164,859
Committed						
Student activities				21,649	91,405	113,054
Unassigned	(8,839)					(8,839)
Total fund balances (deficit)	<u>(8,839)</u>	<u>164,859</u>	<u>96,596</u>	<u>21,649</u>	<u>91,405</u>	<u>365,670</u>
TOTAL FUND BALANCES (DEFICIT)	<u>(8,839)</u>	<u>164,859</u>	<u>96,596</u>	<u>21,649</u>	<u>91,405</u>	<u>365,670</u>

30

See accompanying notes to financial statements.

WEEPING WATER PUBLIC SCHOOLS DISTRICT NO. 22
 WEEPING WATER, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 FOR THE YEAR ENDED AUGUST 31, 2023
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual	
FUND BALANCE, beginning of year	<u>1,451,059</u>	<u>1,035,526</u>	<u>1,378,513</u>	
RECEIPTS				
Local sources				
Taxes				
1100	Local district taxes	4,322,985	3,917,682	3,776,003
1115	Carline tax	4,351	3,144	3,288
1120	Public Power District sales tax	37,580	42,591	37,745
1125	Motor vehicle taxes	200,000	196,216	57,762
1140	Penalties and interest on taxes		7,155	8,674
1510	Interest	2,130		
1990	Other local receipts	47,328	332,564	74,181
	Total local sources	<u>4,614,374</u>	<u>4,499,352</u>	<u>3,957,653</u>
County and ESU sources				
2110	Fines and licenses	<u>28,731</u>	<u>22,940</u>	
State sources				
3110	State aid	193,032	193,032	405,498
3120	Special education programs	130,000	135,251	85,615
3125	Special education transportation	2,200	5,993	2,439
3130	Homestead exemption		66,244	62,156
3131	Property tax credit		264,070	236,554
3166	Flex funding: school age			2,398
3180	Pro-rate motor vehicle	2,000	10,809	9,739
3400	State apportionment	36,000	60,820	36,796
3535	High ability learners	4,000	4,194	4,260
3540	Early childhood		460,111	446,469
3570	Other state receipts	525,000	27,545	
	Total state sources	<u>892,232</u>	<u>1,228,069</u>	<u>1,291,924</u>

WEEPING WATER PUBLIC SCHOOLS DISTRICT NO. 22
 WEEPING WATER, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 FOR THE YEAR ENDED AUGUST 31, 2023
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

		Original and Final Budget	2023 Actual	2022 Actual
RECEIPTS (Continued)				
Federal sources				
4310	REAP		35,292	56,386
4418	IDEA Part B, PEAK projects	2,573		
4421	IDEA school age		900	
4505	Title I, Part A: ESSA	40,507	39,891	37,155
4509	Title II, Part A: ESSA (teacher and principal)	17,381	6,884	6,641
4516	IDEA preschool (619) base	74,269	1,876	2,535
4519	IDEA enrollment/poverty		20,281	117,878
4520	IDEA Part B, early intervening services		2,352	2,738
4524	Other federal categorical		19,730	
4525	Carl Perkins		5,577	1,500
4530	Other federal receipts		142,442	8,620
4708	Medicaid in Public Schools (MIPS)	4,000	10,737	8,423
4709	NEBMAC Medicaid		4,138	
4969	Title IV, Part A		10,000	10,000
4997	ESSER II Funds			32,357
4998	ESSER II Funds	137,900	124,186	158,026
	Total federal sources	<u>276,630</u>	<u>424,286</u>	<u>442,259</u>
Nonrevenue receipts				
5300	Insurance adjustments		513	
5690	Other nonrevenue receipts		2,143	2,250
	Total nonrevenue receipts		<u>2,656</u>	<u>2,250</u>
	Total receipts	<u>5,783,236</u>	<u>6,183,094</u>	<u>5,717,026</u>
TOTAL FUNDS AVAILABLE		<u>7,234,295</u>	<u>7,218,620</u>	<u>7,095,539</u>

WEEPING WATER PUBLIC SCHOOLS DISTRICT NO. 22
 WEEPING WATER, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 FOR THE YEAR ENDED AUGUST 31, 2023
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
DISBURSEMENTS			
1100 Regular instruction	3,080,048	2,116,775	2,135,091
1150 Limited English proficiency programs		25,325	29,321
1160 Poverty programs		225,191	274,519
1190 Early childhood educational programs		98,622	85,834
1200 Special education programs	400,000	406,700	431,047
Support services			
2100 Pupils	227,043	257,363	284,427
2200 Staff	227,052	194,878	187,876
2600 Maintenance and operation of building and plant	480,372	481,891	463,747
2710 Regular pupil transportation	146,042	179,580	134,580
2712 Special education pupil transportation	13,961	123	13,245
General and administrative			
2310 Board of Education	15,218	18,899	86,845
2320 Executive administration services	222,395	175,819	220,127
2330 District legal services	10,247	3,780	9,543
2400 Office of the Principal	563,394	673,178	572,996
2510 Fiscal services	144,416	145,752	163,173
2650 Vehicle acquisition and maintenance	45,000		
3300 Community service operations	19,281	87,664	15,311
3500 State categorical programs	676,332	522,007	497,935
6000 Federal programs	138,577	343,146	454,396
8000 Transfers to other funds		50,000	
Total disbursements	<u>6,409,378</u>	<u>6,006,693</u>	<u>6,060,013</u>
 FUND BALANCE, end of year	<u>824,917</u>	<u>1,211,927</u>	<u>1,035,526</u>

WEEPING WATER PUBLIC SCHOOLS DISTRICT NO. 22
 WEEPING WATER, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 GENERAL FUND
 (UNAUDITED)
 FOR THE YEAR ENDED AUGUST 31, 2023
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		225,423	64,202
County treasurer			
Cass County		<u>986,504</u>	<u>971,324</u>
TOTAL FUND BALANCE		<u>1,211,927</u>	<u>1,035,526</u>

See accompanying notes to budgetary schedules.

WEEPING WATER PUBLIC SCHOOLS DISTRICT NO. 22
 WEEPING WATER, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 DEPRECIATION FUND
 (UNAUDITED)
 FOR THE YEAR ENDED AUGUST 31, 2023
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year	<u>460,647</u>	<u>397,425</u>	<u>647,552</u>
RECEIPTS	_____	_____	_____
TOTAL FUNDS AVAILABLE	<u>460,647</u>	<u>397,425</u>	<u>647,552</u>
DISBURSEMENTS			
Reappropriated funds	400,647		
Equipment	60,000	27,414	63,222
Technology/hardware		49,845	88,006
Bus acquisition		<u>8,800</u>	<u>98,899</u>
Total disbursements	<u>460,647</u>	<u>86,059</u>	<u>250,127</u>
FUND BALANCE, end of year	<u>_____</u>	<u>311,366</u>	<u>397,425</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking and savings account		<u>311,366</u>	<u>397,425</u>

See accompanying notes to budgetary schedules.

WEEPING WATER PUBLIC SCHOOLS DISTRICT NO. 22
 WEEPING WATER, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 EMPLOYEE BENEFIT FUND
 (UNAUDITED)
 FOR THE YEAR ENDED AUGUST 31, 2023
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year	<u>28,242</u>	<u>35,020</u>	<u>35,357</u>
RECEIPTS			
Transfer from the General Fund	25,000		
Other	<u>700,000</u>	<u>621,870</u>	<u>681,759</u>
Total receipts	<u>725,000</u>	<u>621,870</u>	<u>681,759</u>
TOTAL FUNDS AVAILABLE	<u>753,242</u>	<u>656,890</u>	<u>717,116</u>
DISBURSEMENTS			
Section 125 - health flexible			17,905
Withholding and benefit to Nebraska	<u>728,242</u>	<u>627,910</u>	<u>664,191</u>
Total disbursements	<u>728,242</u>	<u>627,910</u>	<u>682,096</u>
FUND BALANCE, end of year	<u>25,000</u>	<u>28,980</u>	<u>35,020</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking and savings accounts		<u>28,980</u>	<u>35,020</u>

See accompanying notes to budgetary schedules.

WEEPING WATER PUBLIC SCHOOLS DISTRICT NO. 22
 WEEPING WATER, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 SCHOOL NUTRITION FUND
 (UNAUDITED)
 FOR THE YEAR ENDED AUGUST 31, 2023
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year	<u>7,621</u>	<u>18,085</u>	<u>38,338</u>
RECEIPTS			
Lunch sales	78,379	104,019	13,872
State reimbursements		1,499	
Federal reimbursements	210,000	126,994	227,258
Transfers from General Fund	30,000		
Other		385	
Total receipts	<u>318,379</u>	<u>232,897</u>	<u>241,130</u>
TOTAL FUNDS AVAILABLE	<u>326,000</u>	<u>250,982</u>	<u>279,468</u>
DISBURSEMENTS			
Food	173,000	114,674	129,165
Salaries	95,000	97,094	96,155
Employee benefits	35,000	16,605	17,909
Purchased services	3,000	3,367	2,697
Supplies		20,164	7,686
Capital outlay		7,917	7,611
Other expense			160
Total disbursements	<u>306,000</u>	<u>259,821</u>	<u>261,383</u>
FUND BALANCE (DEFICIT), end of year	<u>20,000</u>	<u>(8,839)</u>	<u>18,085</u>
ANALYSIS OF FUND BALANCE (DEFICIT)			
Cash in bank			
Checking and savings accounts (claim on cash)		<u>(8,839)</u>	<u>18,085</u>

See accompanying notes to budgetary schedules.

WEEPING WATER PUBLIC SCHOOLS DISTRICT NO. 22
 WEEPING WATER, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 BOND FUND
 (UNAUDITED)
 FOR THE YEAR ENDED AUGUST 31, 2023
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year	<u>1,181,394</u>	<u>1,125,521</u>	<u>1,161,427</u>
RECEIPTS			
Local property taxes	791,500	726,777	738,478
Carline tax	900	576	665
Public Power District sales tax	8,000	7,798	7,631
Penalties and interest on taxes	1,500	1,546	1,892
Homestead exemption		12,097	12,567
Property tax credit		48,349	47,828
Interest	<u>1,337</u>	<u>11,816</u>	<u>1,687</u>
Total receipts	<u>803,237</u>	<u>808,959</u>	<u>810,748</u>
TOTAL FUNDS AVAILABLE	<u>1,984,631</u>	<u>1,934,480</u>	<u>1,972,175</u>
DISBURSEMENTS			
Debt service - principal	754,385	660,000	650,000
Debt service - interest	87,785	182,531	195,270
Bond issuance costs (paid by proceeds to agent)	16,537	3,378	1,148
Miscellaneous debt service costs			236
Total disbursements	<u>858,707</u>	<u>845,909</u>	<u>846,654</u>
FUND BALANCE, end of year	<u>1,125,924</u>	<u>1,088,571</u>	<u>1,125,521</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Investments		911,331	927,957
County treasurer			
Cass County		<u>177,240</u>	<u>197,564</u>
TOTAL FUND BALANCE		<u>1,088,571</u>	<u>1,125,521</u>

See accompanying notes to budgetary schedules.

WEEPING WATER PUBLIC SCHOOLS DISTRICT NO. 22
 WEEPING WATER, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 SPECIAL BUILDING FUND
 (UNAUDITED)
 FOR THE YEAR ENDED AUGUST 31, 2023
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year	<u>355,457</u>	<u>378,539</u>	<u>294,984</u>
RECEIPTS			
Local property taxes		15,353	207,077
Carline tax			197
Public Power District sales tax		154	2,258
Penalties and interest on taxes		317	245
Homestead exemption		(22)	3,719
Property tax credit			14,153
Pro-rate motor vehicle		176	429
Other local receipts			10,269
Total receipts	<u> </u>	<u>15,978</u>	<u>238,347</u>
TOTAL FUNDS AVAILABLE	<u>355,457</u>	<u>394,517</u>	<u>533,331</u>
DISBURSEMENTS			
Purchased services	355,457		
Capital outlay			5,278
Non-technology repairs		169,994	10,665
Site acquisition and improvement			79,185
Debt service - principal		56,594	57,556
Debt service - interest		3,070	2,108
Total disbursements	<u>355,457</u>	<u>229,658</u>	<u>154,792</u>
FUND BALANCE, end of year	<u> </u>	<u>164,859</u>	<u>378,539</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking and savings accounts		164,892	321,393
County treasurer			
Cass County (deficit)		<u>(33)</u>	<u>57,146</u>
TOTAL FUND BALANCE		<u>164,859</u>	<u>378,539</u>

See accompanying notes to budgetary schedules.

WEEPING WATER PUBLIC SCHOOLS DISTRICT NO. 22
 WEEPING WATER, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
 (UNAUDITED)
 FOR THE YEAR ENDED AUGUST 31, 2023
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year	<u>195,337</u>	<u>156,967</u>	<u>197,115</u>
RECEIPTS			
Local property taxes	50,041	47,289	69,808
Carline tax		36	63
Public Power District sales tax		493	719
Penalties and interest on taxes		133	184
Homestead exemption		759	1,184
Property tax credit		3,057	4,506
Pro-rate motor vehicle		147	193
Total receipts	<u>50,041</u>	<u>51,914</u>	<u>76,657</u>
TOTAL FUNDS AVAILABLE	<u>245,378</u>	<u>208,881</u>	<u>273,772</u>
DISBURSEMENTS			
Purchased services		25	26
Building and site improvements	166,262	36,749	30,899
Debt service - principal	79,116	75,000	85,000
Debt service - interest		511	880
Total disbursements	<u>245,378</u>	<u>112,285</u>	<u>116,805</u>
FUND BALANCE, end of year	<u><u> </u></u>	<u><u>96,596</u></u>	<u><u>156,967</u></u>

WEEPING WATER PUBLIC SCHOOLS DISTRICT NO. 22
 WEEPING WATER, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
 (UNAUDITED)
 FOR THE YEAR ENDED AUGUST 31, 2023
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking and savings accounts		85,394	138,777
County treasurer			
Cass County		<u>11,202</u>	<u>18,190</u>
 TOTAL FUND BALANCE		 <u>96,596</u>	 <u>156,967</u>

See accompanying notes to budgetary schedules.

WEEPING WATER PUBLIC SCHOOLS DISTRICT NO. 22
 WEEPING WATER, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 STUDENT FEE FUND
 (UNAUDITED)
 FOR THE YEAR ENDED AUGUST 31, 2023
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year	<u>13,059</u>	<u>18,646</u>	<u>14,980</u>
RECEIPTS			
Extracurricular activity fees	450		125
Postsecondary education	11,820	10,710	11,602
Summer or night school fees	<u>10,000</u>		
Total receipts	<u>22,270</u>	<u>10,710</u>	<u>11,727</u>
TOTAL FUNDS AVAILABLE	<u>35,329</u>	<u>29,356</u>	<u>26,707</u>
DISBURSEMENTS			
Extracurricular activity fees	141		250
Postsecondary education	10,208	6,757	7,811
Summer or night school fees	10,000		
Other expenses	<u>3,842</u>	<u>950</u>	
Total disbursements	<u>24,191</u>	<u>7,707</u>	<u>8,061</u>
FUND BALANCE, end of year	<u>11,138</u>	<u>21,649</u>	<u>18,646</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking and savings accounts		<u>21,649</u>	<u>18,646</u>

See accompanying notes to budgetary schedules.

WEEPING WATER PUBLIC SCHOOLS DISTRICT NO. 22
 WEEPING WATER, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 ACTIVITIES FUND
 (UNAUDITED)
 FOR THE YEAR ENDED AUGUST 31, 2023
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year	<u>79,107</u>	<u>100,482</u>	<u>161,339</u>
RECEIPTS			
Activity receipts	190,893	234,703	179,360
Interest		76	72
General Fund support	<u>45,000</u>	<u>50,000</u>	
Total receipts	<u>235,893</u>	<u>284,779</u>	<u>179,432</u>
TOTAL FUNDS AVAILABLE	<u>315,000</u>	<u>385,261</u>	<u>340,771</u>
DISBURSEMENTS	<u>315,000</u>	<u>293,856</u>	<u>240,289</u>
FUND BALANCE, end of year	<u> </u>	<u>91,405</u>	<u>100,482</u>
ANALYSIS OF FUND BALANCE			
Cash		1,240	1,240
Checking and savings accounts		<u>90,165</u>	<u>99,242</u>
		<u>91,405</u>	<u>100,482</u>

See accompanying notes to budgetary schedules.

WEEPING WATER PUBLIC SCHOOLS DISTRICT NO. 22
 WEEPING WATER, NEBRASKA
 NOTES TO BUDGETARY SCHEDULES

NOTE 1. SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL

Basis of Accounting

The accompanying schedules of receipts, disbursements, and changes in fund balance - modified cash basis - budget and actual are presented on the modified cash basis of accounting. This basis is consistent with the basis of accounting used in preparing the basic financial statements. All undisbursed appropriations lapse at the end of the budget year.

Budget Law

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the modified cash basis of accounting. Total disbursements for each fund may not exceed the total budgeted disbursements. The General Fund is also subject to a total non-special education disbursement limit. Appropriations for disbursements lapse at year end. Any revisions to the adopted budget of total disbursements to any fund require a public hearing.

Comparative Data

Comparative data for the prior year has been presented in the budgetary schedules in order to provide an understanding of the changes in the District's financial position and operation (modified cash basis).

Reconciliation

The Nebraska Department of Education requires separate budgets for those funds considered as General Fund components for budget purposes.

A reconciliation of the General Fund financial reporting basis to the budgetary basis is as follows:

Net change in fund balance - financial reporting basis	
General Fund	<u>84,302</u>
Receipts - budgetary basis	
General Fund	6,183,094
Employee Benefit Fund	621,870
Disbursements - budgetary basis	
General Fund	(6,006,693)
Depreciation Fund	(86,059)
Employee Benefit Fund	<u>(627,910)</u>
Receipts under disbursements - budgetary basis	<u><u>84,302</u></u>

WEeping WATER PUBLIC SCHOOLS DISTRICT NO. 22
WEeping WATER, NEBRASKA
NOTES TO BUDGETARY SCHEDULES

NOTE 2. TRANSFERS

The District made one transfer of \$50,000 to the Activity Fund that was expensed in the General Fund during the year.

WEEPING WATER PUBLIC SCHOOLS DISTRICT NO. 22
 WEEPING WATER, NEBRASKA
 ANALYSIS OF ACCOUNTS WITH CASS COUNTY TREASURER
 MODIFIED CASH BASIS
 (UNAUDITED)
 FOR THE YEAR ENDED AUGUST 31, 2023

	General Fund	Special Building Fund	Bond Fund	Qualified Capital Purpose Undertaking Fund
FUND BALANCES, beginning of year	<u>971,324</u>	<u>57,146</u>	<u>197,564</u>	<u>18,190</u>
RECEIPTS				
Taxes collected and interest	3,957,265	15,511	734,103	47,767
Carline tax	3,144		576	36
Public Power District sales tax	42,591	154	7,798	493
Motor vehicle taxes	196,216			
Penalties and interest on taxes	7,155	317	1,546	133
County fines and licenses	28,731			
Homestead exemption	66,244	(22)	12,097	759
Property tax credit	264,070		48,349	3,057
Personal property tax credit - railroad and public entities				
Pro-rate motor vehicle	<u>10,809</u>	<u>176</u>		<u>147</u>
Total receipts	<u>4,576,225</u>	<u>16,136</u>	<u>804,469</u>	<u>52,392</u>
TOTAL AVAILABLE RESOURCES	<u>5,547,549</u>	<u>73,282</u>	<u>1,002,033</u>	<u>70,582</u>
DISBURSEMENTS				
District treasurer	4,521,462	73,157	817,467	58,902
County treasurer commission	<u>39,583</u>	<u>158</u>	<u>7,326</u>	<u>478</u>
Total disbursements	<u>4,561,045</u>	<u>73,315</u>	<u>824,793</u>	<u>59,380</u>
FUND BALANCES (DEFICIT), end of year	<u>986,504</u>	<u>(33)</u>	<u>177,240</u>	<u>11,202</u>



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*

To the Board of Education
Weeping Water Public Schools District No. 22
Weeping Water, Nebraska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Weeping Water Public Schools District No. 22, Weeping Water, Nebraska, as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise Weeping Water Public Schools District No. 22, Weeping Water, Nebraska's basic financial statements, and have issued our report thereon dated October 31, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Weeping Water Public Schools District No. 22, Weeping Water, Nebraska's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Weeping Water Public Schools District No. 22, Weeping Water, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Weeping Water Public Schools District No. 22, Weeping Water, 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 a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2023-001 and 2023-002, that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Weeping Water Public Schools District No. 22, Weeping Water, Nebraska's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Weeping Water Public Schools District No. 22, Weeping Water, Nebraska's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on Weeping Water Public Schools District No. 22, Weeping Water, Nebraska's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. Weeping Water Public Schools District No. 22, Weeping Water, Nebraska's responses were not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion 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 Weeping Water Public Schools District No. 22, Weeping Water, Nebraska's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Weeping Water Public Schools District No. 22, Weeping Water, Nebraska's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana F Cole + Company, LLP

Grand Island, Nebraska
October 31, 2023

WEEPING WATER PUBLIC SCHOOLS DISTRICT NO. 22
WEEPING WATER, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2023

2023-001 SEGREGATION OF DUTIES

Criteria

Internal controls should be in place to ensure proper segregation of duties.

Condition

Due to the size of the District, there is limited segregation of duties over accounting functions. The same individual routinely reconciles the bank statements, makes journal entries, and manages the general ledger functions. There is a lack of segregation of duties within the cash receipts and cash disbursements functions. Administrative personnel have access to cash receipts, preparing checks, recording the transactions, and making deposits.

Cause

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

Potential Effect

Inadequate segregation of duties could lead to the misappropriation of assets, unauthorized transactions, or improper reporting.

Recommendation

We recommend that the District continue to monitor and evaluate its internal controls with the use of limited personnel and to provide as much segregation of duties as determined to be feasible within its operations.

District's Response

The District, within the constraints of existing time and cost considerations, will continue to review the situation and make improvements as deemed appropriate.

2023-002 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW

Criteria

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

WEeping WATER PUBLIC SCHOOLS DISTRICT NO. 22
WEeping WATER, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2023

2023-002 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW
(Continued)

Condition

Management is responsible for establishing and maintaining internal control and for the fair presentation of the financial statements, supplementary information, and disclosures in the financial statements in conformity with the modified cash basis of accounting. The District does not have a system of internal control that would provide management with reasonable assurance that the District's financial statements and related disclosures are complete and presented in accordance with the modified cash basis of accounting. As such, management requested us to compile the trial balance from the general ledger and prepare a draft of the financial statements, including the related note disclosures.

Cause

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

Potential Effect

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

Recommendation

Management should carefully review financial statements including disclosures and understand the relationship to the underlying data. All proposed adjustments should be understood and approved.

District's Response

The District relies on the auditor to propose the adjustments necessary to prepare the financial statements including the related disclosures and supplemental schedules. The District reviews such financial statements, disclosures, and schedules.

WEeping WATER PUBLIC SCHOOLS DISTRICT NO. 22
WEeping WATER, NEBRASKA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED AUGUST 31, 2023

2022-001 SEGREGATION OF DUTIES

The District had a limited number of personnel involved in the accounting function, thus limiting its internal control procedures. The District implements some mitigating controls in certain areas as determined necessary. We recommended that the District continue to monitor and evaluate its internal controls with the use of limited personnel to provide as much segregation of duties as feasible. This is a continuing finding, as noted in the schedule of findings and responses as item 2023-001, and is considered to be a significant deficiency for the year ended August 31, 2023.

2022-002 ESTABLISH INTERNAL CONTROL OVER FINANCIAL STATEMENT PREPARATION AND REVIEW

Management is responsible for establishing and maintaining internal control and for the fair presentation of the financial statements, supplementary information, and disclosures in the financial statements in conformity with the cash basis of accounting. The District does not have a system of internal control that would provide management with reasonable assurance that the District financial statements and related disclosures are complete and presented in accordance with the cash basis of accounting. As such, management requested us to compile the trial balance from the general ledger and prepare a draft of the financial statements, including the related note disclosures. We recommended that the District review and approve the proposed auditor adjusting entries and the adequacy of financial statement disclosures prepared by the auditors and apply analytic procedures to the draft financial statements, among other procedures as considered necessary by management. This is a continuing finding, as noted in the schedule of findings and responses as item 2023-002, and is considered to be a significant deficiency for the year ended August 31, 2023.

2022-003 VARIOUS FUNDS OVERSPENT BUDGET

The District is required by state law to hold public hearings and adopt annual budgets for all funds on the modified cash basis of accounting. Total disbursements for each fund may not exceed the total budgeted disbursements. In the year ended August 31, 2022, three funds overspent their budget. In the year ended August 31, 2023, no funds overspent their budget. This is not a recurring finding.



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

503 WEST THIRD STREET
GRAND ISLAND, NEBRASKA 68801
T: 308.382.3400 F: 308.382.7644
DANACOLE.COM

October 31, 2023

To the Board of Education
Weeping Water Public Schools District No. 22
P.O. Box 206
Weeping Water, NE 68463

Dear Members of the Board:

Our audit for the year ended August 31, 2023, included tests of compliance necessary to conform to current Auditing Standards Generally Accepted in the United States of America and *Government Auditing Standards*. The audit also included tests for compliance with the calculation of Average Daily Membership reported on the Annual Statistical Summary Report as specified in 92 NAC 2, requirements of the Nebraska Budget Act (commencing with Section 13-501 R.R.S.), and the Tax Equity and Educational Opportunities Support Act (commencing with Section 79-1001 R.R.S.).

Our audit included testing of membership and attendance documentation that we determined necessary to conduct our audit in accordance with GAS, GAAS, and NDE Rule 1 requirements. In addition, we considered the District's controls over such reporting to determine appropriate audit procedures. Providing an opinion on compliance with the requirements related to the above reporting or on internal controls over such reporting were not objectives of our audit and, accordingly, we do not express any such opinions.

As a result of the above tests of compliance over Weeping Water Public Schools District No. 22, Weeping Water, Nebraska's student membership and attendance reporting we state the following:

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 that attendance at the District is collected at least daily and calculated to the nearest hundredth of a day.
4. We determined that the District maintains a cumulative attendance and membership record for each student.
5. We determined that 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.

Weeping Water Public Schools District No. 22
October 31, 2023
Page two

6. We selected a sample of students from the District's attendance records for the year ended August 31, 2023, and traced the students to students' enrollment files to verify that the sample of students were enrolled as students of the District for the dates claimed in the attendance records.
7. We traced the totals reported by the District on its annual Student Summary Attendance report to the District's census recordkeeping system for the fiscal year ended August 31, 2023.

Our audit also included testing a sample of General Fund disbursements for appropriate allocation to the school building level. All items tested were allocated on a reasonable basis.

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

Yours truly,



DANA F. COLE & COMPANY, LLP

Weeping Water Public Schools

2023-2024

School Calendar



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 that school is in session
	Student Makeup OR Teacher Inservice OR School Closed

August 7 - Start of Fall Practice
 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
 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	<u>82</u>	<u>91</u>
	154	174