

Board of Education Regular Meeting
Monday, November 9, 2020 5:30 PM
Media Center
802 Highland Street
Wakefield, NE 68784

1. Opening Procedures
 1. Call to Order
 2. Open Meetings Act
 3. Pledge of Allegiance
Brown
 4. School District Mission Statement
Brown
 5. Roll Call
2. Excuse Board Member Absences
3. Emergency Modification of the Agenda
4. Approval of Agenda
5. Awards and Special Recognition
6. Reports
 1. Administrators
 1. Elementary Principal Report
Mr. Wulf
 2. Secondary Principal Report
Mr. Farup
 3. Superintendent Report
Dr. Moody
 2. Board Committee Reports

1. Board Policy
Lundahl
2. Building, Sites & Transportation
Keagle
3. Business & Finance
Victor
4. American Civics, Curriculum & Technology
Johnson
5. Public & Personnel Relations
Brown
6. Strategic Planning
Riewer
7. Recognition of Visitors/Communication from the Public
 1. WEA
8. Discussion and Action Items
 1. Consent Agenda
 1. Minutes of the previous meeting
 2. Financial Reports
 2. Hold for discussion and appropriate action an administrative request to adjust the 2020-2021 Academic Calendar.
Admin Team
 3. Hold for discussion and appropriate action a recommendation from the American Civics, Curriculum & Technology Committee to approve revisions to the grading scale as presented.
Chair Johnson & Principal Farup
 4. Hold proposed Board Policy #4043: Professional Boundaries for discussion on first reading.
Chair Lundahl
 5. Hold for discussion and appropriate action a recommendation from the Policy Committee to waive the second reading, and approve on first reading Policy 2008: Meetings, Policy 3001: Budget, Policy 3004.1: Purchasing with Federal Funds,

Policy 5018: Parent Involvement, and Policy 5067: Student Assistance Team.
Chair Lundahl & Moody

6. Hold for discussion and appropriate action a recommendation by the Policy Committee to approve their review of Board Policies # 4022 - 4042 and 4044 - 4061.

Chair Lundahl

7. Hold for discussion and appropriate action a recommendation from the Building, Sites, & Transportation Committee to enter into a formal agreement with Frontwater Engineering, LLC (DBA Design Build Procure) to serve as the Performance-Criteria Developer for the proposed Sports Complex at a lump sum fee of \$29,500.

Chair Keagle & Admin. Team

8. Hold for discussion and appropriate action a recommendation from the Building, Sites, & Transportation Committee to contract with Certified Testing Services, Inc to perform geotechnical exploration surveys for the Sports Complex Project lump sum amount of \$4,700.

Chair Keagle & Admin. Team

9. Hold for discussion and appropriate action a recommendation from the Building, Sites, & Transportation Committee to approve a proposal from Carlson West Pavondra Architects to conduct a facilities planning study for a fee of \$18,000.

Chair Keagle & Admin. Team

10. Hold for discussion and appropriate action a recommendation from the Building, Sites, & Transportation Committee to accept a proposal from BNT Security to upgrade the sound system in the main gymnasium for an amount not to exceed \$10,656.

Chair Keagle & Admin. Team

11. Hold for discussion and appropriate action a recommendation from the Building, Sites, & Transportation Committee to replace the transmission in the 2012 Dodge Grand Caravan for an estimated \$3,748.33.

Chair Keagle & Admin. Team

9. Upcoming Dates and Times

1. Set the date and time for the next regular meeting

10. Adjournment

Superintendent’s Report—November, 2020

As the Board of Education, you will be hearing the term “mindset” a lot for the foreseeable future. So just what is your personal “mindset?” To find out, start by reading the following statements and decide which ones you agree with most:

- | | | | |
|-----|--|-----|----|
| 1). | People have a certain amount of intelligence, and there isn't any way to change it. | YES | NO |
| 2). | No matter who you are, there isn't much you can do to improve your basic abilities and personality. | YES | NO |
| 3). | People are capable of changing who they are. | YES | NO |
| 4). | You can learn new things and improve your intelligence. | YES | NO |
| 5). | People either have particular talents, or they don't. You can't just acquire talent for things like music, writing, art, or athletics. | YES | NO |
| 6). | Studying, working hard, and practicing new skills are all ways to develop new talents and abilities. | YES | NO |

- Panorama/Social Emotional Learning/Mental Health Team
 - Wellness Committee

- FEMA Claim
- ESSA Grant Application
 - Title III

- Safety Audits
- Beef to schools/School Nutrition Services
- COVID
- Cognia



**DANA F. COLE
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CERTIFIED PUBLIC ACCOUNTANTS

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November 5, 2020

To the Board of Education
Wakefield Public School District No. 560
802 Highland Street
Wakefield, NE 68784

Dear Members of the Board:

Our audit for Wakefield Public School District No. 560 for the year ended August 31, 2020, 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 Wakefield Public School District No. 560'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 tenth 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.

Wakefield Public School District No. 560
November 5, 2020
Page two

6. We selected a sample of students from the District's attendance records for the year ended August 31, 2020, 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, 2020.

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

DANA F. COLE & COMPANY, LLP

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560

WAKEFIELD, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2020



**DANA F. COLE
& COMPANY, LP**
CERTIFIED PUBLIC ACCOUNTANTS

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
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**DANA F. COLE
& COMPANY^{LLP}**
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Board of Education
Wakefield Community School District No. 560
Wakefield, Nebraska

Report on the Financial Statements

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Wakefield Community School District No. 560, Wakefield, Nebraska, as of and for the year ended August 31, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position - modified cash basis of the governmental activities, each major fund, and the aggregate remaining fund information of Wakefield Community School District No. 560, Wakefield, Nebraska, as of and for the year ended August 31, 2020, and the respective changes in financial position - modified cash basis for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

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 this matter.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Wakefield Community School District No. 560, Wakefield, Nebraska's basic financial statements. The supplementary information on pages 23 - 39 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information on pages 23 - 38, related to the August 31, 2020, financial statements 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 23 - 38 is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

We also have previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of Wakefield Community School District No. 560, Wakefield, Nebraska, for the year ended August 31, 2019. These basic financial statements are not presented with the accompanying financial statements. We expressed unmodified opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Wakefield Community School District No. 560, Wakefield, Nebraska's basic financial statements as a whole. The supplementary information on pages 26 - 37 related to the August 31, 2019, financial statements is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those 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 2019 supplementary information on pages 26 - 37 is fairly stated in all material respects in relation to the basic financial statements from which it has been derived.

The other supplementary information, page 39, which is the responsibility of management, has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 5, 2020, on our consideration of Wakefield Community School District No. 560, Wakefield, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Wakefield Community School District No. 560, Wakefield, Nebraska's internal control over financial reporting and compliance.

Dana F Cole + Company, LLP

O'Neill, Nebraska
November 5, 2020

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2020

		Program Receipts			Net (Disbursements) Receipts and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government
		Disburse- ments			Total Governmental Activities
FUNCTIONS/PROGRAMS					
Governmental Activities					
	Instruction	4,740,001	5,870	545,636	(4,188,495)
↳	Student support services	413,575			(413,575)
	Instructional support	84,475			(84,475)
	General administration	244,371			(244,371)
	School administration	332,407			(332,407)
	Central and business services	221,446			(221,446)
	Operation and maintenance of plant	477,852		7,500	(470,352)
	Student transportation	165,515		9,718	(155,797)
	Nutrition program	378,929	73,136	306,854	1,061
	Debt service				
	Principal	112,173			(112,173)
	Interest	5,803			(5,803)
	Capital outlay	75,111		74,510	(601)
	Total governmental activities	<u>7,251,658</u>	<u>79,006</u>	<u>862,208</u>	<u>82,010</u>
				<u>82,010</u>	<u>(6,228,434)</u>

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2020

						Net (Disbursements) Receipts and Changes in Net Position
						Primary Government
						Total
	Disburse- ments	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Program Receipts	Governmental Activities
General Receipts						
Taxes						
Property taxes - general purpose						4,182,434
Property taxes - debt service						89,722
Motor vehicle taxes						165,187
Tuition						7,391
Interest						33,855
Fees						850
Licenses and fees						11,600
State aid						1,457,237
State apportionment						65,776
Homestead exemption						31,824
Nameplate capacity						111,977
Property tax credit and personal property tax credit						369,364
State and federal funds not restricted for specific purpose						16,203
Other						4,776
Total general receipts						6,548,196
CHANGE IN NET POSITION						319,762
NET POSITION, beginning of year						3,688,811
NET POSITION, end of year						4,008,573

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2020

					Net (Disbursements) Receipts and Changes in Net Position
		Program Receipts			Primary Government
	Disburse- ments	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities
ASSETS					
Cash					3,090,900
Cash at county treasurers					<u>917,673</u>
TOTAL ASSETS					<u>4,008,573</u>
 NET POSITION					
Restricted for capital outlay					888,113
Restricted for debt service					189,368
Restricted for student fees					1,978
Restricted for nutrition program					153,778
Unrestricted					<u>2,775,336</u>
TOTAL NET POSITION					<u>4,008,573</u>

See accompanying notes to financial statements.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, 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, 2020

	Major Funds					Total Governmental Funds
	General Fund	School Nutrition Fund	Special Building Fund	Bond Fund	Qualified Capital Purpose Undertaking Fund	
RECEIPTS						
Local receipts						
Property taxes - general purpose	4,076,945		105,489			4,182,434
Property taxes - debt service				16	89,706	89,722
Motor vehicle taxes	165,187					165,187
Tuition	7,391					7,391
Interest	21,792	1,358	9,004	348	1,353	33,855
Fees	850					850
Licenses and fees	2,120					2,120
Categorical grants from corporations and private sources	7,500		74,510			82,010
Other local receipts	100					100
Nutrition program receipts		70,160				70,160
County receipts	9,480					9,480
State receipts	2,388,375	2,249	13,560		11,036	2,415,220
Federal receipts	194,764	304,605				499,369
Other	10,546	2,976				13,522
Total receipts	<u>6,885,050</u>	<u>381,348</u>	<u>202,563</u>	<u>364</u>	<u>102,095</u>	<u>7,571,420</u>
DISBURSEMENTS						
Instruction	4,740,001					4,740,001
Student support services	413,575					413,575
Instructional support	84,475					84,475
General administration	244,371					244,371
School administration	332,407					332,407
Central and business services	221,446					221,446

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, 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, 2020

	Major Funds					Total Governmental Funds
	General Fund	School Nutrition Fund	Special Building Fund	Bond Fund	Qualified Capital Purpose Undertaking Fund	
DISBURSEMENTS (Continued)						
Operation and maintenance of plant	477,852					477,852
Student transportation	165,515					165,515
Nutrition program		378,929				378,929
Debt service						
Principal					112,173	112,173
Interest					5,803	5,803
Capital outlay			75,111			75,111
Total disbursements	<u>6,679,642</u>	<u>378,929</u>	<u>75,111</u>		<u>117,976</u>	<u>7,251,658</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	205,408	2,419	127,452	364	(15,881)	319,762
FUND BALANCES, beginning of year	<u>2,571,906</u>	<u>151,359</u>	<u>760,661</u>	<u>38,945</u>	<u>165,940</u>	<u>3,688,811</u>
FUND BALANCES, end of year	<u>2,777,314</u>	<u>153,778</u>	<u>888,113</u>	<u>39,309</u>	<u>150,059</u>	<u>4,008,573</u>

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, 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, 2020

		Major Funds					
		General Fund	School Nutrition Fund	Special Building Fund	Bond Fund	Qualified Capital Purpose Undertaking Fund	Total Governmental Funds
ASSETS							
ASSETS							
	Cash	1,901,559	153,778	864,992	39,309	131,262	3,090,900
	Cash at county treasurers	<u>875,755</u>		<u>23,121</u>		<u>18,797</u>	<u>917,673</u>
6	TOTAL ASSETS	<u>2,777,314</u>	<u>153,778</u>	<u>888,113</u>	<u>39,309</u>	<u>150,059</u>	<u>4,008,573</u>
FUND BALANCES							
FUND BALANCES							
	Restricted						
	Debt service				39,309	150,059	189,368
	Capital outlay			888,113			888,113
	Student fees	1,978					1,978
	Nutrition program		153,778				153,778
	Assigned						
	Capital outlay	718,712					718,712
	Employee benefits	42,820					42,820
	Future year's budget	754,598					754,598
	Unassigned	<u>1,259,206</u>					<u>1,259,206</u>
	Total fund balances	<u>2,777,314</u>	<u>153,778</u>	<u>888,113</u>	<u>39,309</u>	<u>150,059</u>	<u>4,008,573</u>
TOTAL FUND BALANCES		<u>2,777,314</u>	<u>153,778</u>	<u>888,113</u>	<u>39,309</u>	<u>150,059</u>	<u>4,008,573</u>

See accompanying notes to financial statements.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
STATEMENT OF ASSETS AND LIABILITIES - MODIFIED CASH BASIS
FIDUCIARY FUNDS
AUGUST 31, 2020

	<u>Agency Fund</u> <u>Activities Fund</u>
ASSETS	
Cash	<u>113,321</u>
LIABILITIES	
Due to student groups and others	<u>113,321</u>

See accompanying notes to financial statements.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, 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 the Wakefield Community School District No. 560, Wakefield, Nebraska (the District).

Reporting Entity

The Wakefield Community School District No. 560, Wakefield, Nebraska's Board of Education 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 Governmental Accounting Standards Board Statement No. 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 utilizes the provisions of Statement No. 34 of the Government Accounting Standards Board, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. Statement No. 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 except for fiduciary funds. 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

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, 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. 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.

The General Fund for financial reporting purposes also includes the following components, which are considered funds for budgetary purposes but do not meet the definition as special revenue funds as clarified in GASB No. 54, or whose activities are insignificant and reporting as part of the General Fund is allowable.

Depreciation Fund - The Depreciation Fund is used to accumulate funds for the eventual purchase of significant capital outlay by reserving such monies from 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.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Types (Continued)

Governmental Fund Types (Continued)

Student Fee Fund - A Student Fee Fund is established to collect fees 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. The primary activity reported in this fund are the receipts and disbursements of driver's education.

School Nutrition Fund - The School Nutrition Fund is used to accommodate all aspects of the school lunch program and accounts for all receipts and disbursements of all child nutrition programs.

Bond Fund - This fund accounts for taxes levied and other revenue specifically maintained for the payment of bond principal and interest. Proceeds from bond issuance are deposited and recorded as a receipt in the Special Building Fund. Proceeds from refunding bond issues are deposited and recorded as a receipt in the Bond Fund. The General Fund is used to make bond principal and interest 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.

Qualified Capital Purpose Undertaking Fund - The Qualified Capital Purpose Undertaking Fund may be established for the removal of environmental hazards, the reduction or elimination of accessibility barriers in District buildings, and the repayment of a qualified zone academy bond issued for a qualified special purpose. General Fund disbursements for the purpose of this fund are not allowed.

Fiduciary Fund Types

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. It is reported as an agency fund.

Major Funds

The District reports all governmental funds as major funds. The General Fund and its components are considered one fund for reporting purposes.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 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.

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 accounting principles generally accepted in the United States of America, 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.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 provisions 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.

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.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

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. The District currently has no amounts classified in this category.

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.

Unassigned

This classification includes the residual fund balance for the General Fund.

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.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Compensated Absences

In accordance with the modified cash basis of accounting, vacation and sick leave are recorded when paid.

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.

NOTE 2. CASH

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

The District's cash is reported as follows:

Governmental-type activities	3,090,900
Fiduciary fund	<u>113,321</u>
Total cash and investments	<u>3,204,221</u>

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

Checking and savings accounts	<u>3,204,221</u>
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WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 2. CASH (Continued)

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, 2020, 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 FDIC limits.

Investments

As defined by Governmental Accounting Standards Board Statement No. 3, the District had no investments as of August 31, 2020.

NOTE 3. RETIREMENT PLAN

Plan Description

The Wakefield Community School District No. 560 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, 2019, there were 265 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.

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

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 3. RETIREMENT PLAN (Continued)

Plan Description (Continued)

\$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 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 five 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 two and one-half percent. The current benefit paid to a retired member or beneficiary is adjusted so that the purchasing power of the benefit being paid is not less than 75 percent of the purchasing power of the initial benefit.

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

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2018 to June 30, 2019, (and from July 1, 2019 through August 31, 2020). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2020, was \$359,438.

For the District's year ended August 31, 2020, the District's total payroll for all employees was \$3,791,939. Total covered payroll was \$3,638,845. 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 Nebraska Public Employees Retirement Systems Plan financial report. NPERS issues a publicly available financial report that includes financial statements and required supplementary information for NPERS. That report may be obtained via the internet at http://www.auditors.nebraska.gov/APA_Reports.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 4. LONG-TERM DEBT

Nebraska Department of Energy Loan (Direct Borrowing)

On July 14, 2014, the District entered into a loan agreement with the Nebraska Department of Energy for purposes of funding an energy conservation project in the total amount of \$1,121,920. The loan carries a fixed interest rate of 1%, with annual payments of principal and interest due by January 20 of each year beginning in 2015. The loan is being serviced by the Qualified Capital Purpose Undertaking Fund.

The District has no unused lines of credit at August 31, 2020, and their long-term debt agreement has no terms related to default or termination events with finance-related consequences, or subjective acceleration clauses.

Changes in Long-Term Debt

Balance, beginning of year	572,343
Principal payments	<u>(112,173)</u>
Balance, end of year	<u>460,170</u>

Future Maturities

Maturities on the above long-term debt are as follows:

	Department of Energy Loan	
Year Ending August 31,	Principal	Interest
2021	113,298	4,678
2022	114,459	3,517
2023	115,620	2,356
2024	<u>116,793</u>	<u>1,184</u>
	<u>460,170</u>	<u>11,735</u>

NOTE 5. 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. The District has purchased commercial insurance to offset these certain risks. Settled claims have not significantly exceeded this commercial coverage in any of the past three fiscal years.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 6. DIXON COUNTY COMMON SCHOOL COOPERATIVE ACCOUNT

In February 2007, the District approved an agreement to establish the Dixon County Common School Cooperative, pursuant to the Nebraska Interlocal Cooperation Act, with five other area schools to receive and distribute funds received pursuant to certain civil penalties ordered by the United States District Court. The funds were for exclusive use and support of educational programs of said schools and were to be used for any purpose authorized under the General Fund budget of disbursements. The terms of the Agreement automatically extends the life of the Cooperative for additional fiscal years until all funds are paid out or the Agreement is otherwise terminated. Separate accounts were required to be established for each member by the fiscal agent of the Cooperative, Dixon County School District No. 1. The initial share of the funds for Wakefield Community School District No. 560 was \$133,220. Requests for disbursement may be made at any time upon authorization of the Board.

As of August 31, 2020, the balance of the separate account maintained for Wakefield Community School District No. 560 was \$105,031. These funds are not recognized as assets of the District since funds are held by the fiscal agent, Dixon County School District No. 1, and are not available for use of the District until authorized by the Board of Education in accordance with the intent of the Interlocal Agreement.

NOTE 7. TAX ABATEMENTS

The District is subject to property tax abatements granted by the City of Wakefield, Nebraska, through Tax Incremental Financing (TIF) agreements with various developers. The incremental increase in valuation from the development is not included in the District's available valuation base until the TIF agreement has expired which is generally 15 years. The incremental taxes, including the District's share is returned to the developer, effectively rebating the taxes on the increased valuation.

Information relevant to the tax abatements impacting the District for the year ending August 31, 2020, are as follows:

Total TIF Valuation 2019	14,041,080
District's total levy (per \$100 valuation)	0.978455
District's share of tax abatement	137,386

NOTE 8. IMPLICATIONS OF COVID-19

The recent COVID-19 pandemic has impacted the District operationally and economically. Commencing March 17, 2020, the District moved to a remote learning environment through the end of the 2019 - 2020 school year. The District continued lunch and breakfast programs through the normal school year and the summer months. Since the start of the current year in August 2020, the District has held classes on the premises with

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
NOTES TO FINANCIAL STATEMENTS

NOTE 8. IMPLICATIONS OF COVID-19 (Continued)

certain exceptions and modifications to meet health department requirements and specific student and staff situations. The expansion of free lunches to all students through 2020, has provided significant additional federal resources which covered added costs of those programs.

COVID-19 related disbursements for protective equipment and supplies, technology, and custodial cleaning of approximately \$204,500 have been or will be reimbursed by FEMA and CARES Act funding. In efforts to retain classified staff, the District continued to pay classified staff for their regularly worked hours through the spring shutdown. This was at a cost of approximately \$168,000 for salaries and benefits.

The District does not expect any future material financial impact due to the pandemic; however, additional costs will likely be incurred, and remote learning could be necessary at times. FEMA and CARES Act funding will also be used to assist in covering those disbursements.

NOTE 9. RECENTLY ISSUED AND ADOPTED ACCOUNTING PRONOUNCEMENTS

In January 2017, GASB issued Statement 84, *Fiduciary Activities*. This statement is effective for fiscal years beginning after December 15, 2019. The District did not early implement this statement. GASB 84 establishes criteria for identifying fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. Certain fiduciary activities meeting the new criteria will be reported as custodial funds and a statement of changes will be a required financial statement. Other activities not meeting this criteria will be reported as governmental funds. When adopted, GASB 84 may have a significant effect on the District's financial reporting for the Activities Fund currently reported as an agency fund.

In June 2017, GASB issued Statement 87, *Leases*. This statement is effective for fiscal years beginning after June 15, 2021. The District did not early implement this statement. When adopted, GASB 87 will require disclosure of the timing significance, and purpose of a government's leasing arrangements. When adopted, GASB 87 will not have a material effect on the financial statements other than possible disclosures in the notes.

NOTE 10. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through November 5, 2020, the date the financial statements were available to be issued.

In September 2020, the District approved the purchase of a bus for \$85,700 with a rebate of \$42,000 from the Nebraska Department of Environment and Energy. The remaining \$43,700 was paid from the Depreciation Fund.

SUPPLEMENTARY INFORMATION

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
GENERAL FUND COMPONENTS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS AND SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2020

	General Fund	Depreciation Fund	Employee Benefit Fund	Student Fee Fund	Reclass- ifications	Total General Fund
RECEIPTS						
Local receipts						
Property taxes - general purpose	4,076,945					4,076,945
Motor vehicle taxes	165,187					165,187
Tuition	7,391					7,391
Interest	14,947	6,501	344			21,792
Fees	850					850
Local licenses and fees	2,120					2,120
Categorical grants from corporations and private sources	7,500					7,500
Other local receipts	100					100
County receipts	9,480					9,480
State receipts	2,388,375					2,388,375
Federal receipts	194,764					194,764
Other	4,676			5,870		10,546
Total receipts	<u>6,872,335</u>	<u>6,501</u>	<u>344</u>	<u>5,870</u>		<u>6,885,050</u>
DISBURSEMENTS						
Instruction	4,361,175		1,308		377,518	4,740,001
Student support services	403,575				10,000	413,575
Instructional support	84,475					84,475
General administration	244,371					244,371
School administration	332,407					332,407
Central and business services	239,446				(18,000)	221,446
Operation and maintenance of plant	461,306	116,546			(100,000)	477,852

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
GENERAL FUND COMPONENTS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS AND SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
FOR THE YEAR ENDED AUGUST 31, 2020

	General Fund	Depreciation Fund	Employee Benefit Fund	Student Fee Fund	Reclass- ifications	Total General Fund
DISBURSEMENTS (Continued)						
Student transportation	247,515				(82,000)	165,515
State categorical programs	8,201				(8,201)	
Federal programs	372,205				(372,205)	
Summer school				4,503	(4,503)	
Activities Fund support	10,000				(10,000)	
Total disbursements	<u>6,764,676</u>	<u>116,546</u>	<u>1,308</u>	<u>4,503</u>	<u>(207,391)</u>	<u>6,679,642</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	107,659	(110,045)	(964)	1,367	207,391	205,408
OTHER FINANCING SOURCES (USES) Transfers		<u>200,000</u>	<u>7,391</u>		<u>(207,391)</u>	
NET CHANGE IN FUND BALANCE	<u>107,659</u>	<u>89,955</u>	<u>6,427</u>	<u>1,367</u>		<u>205,408</u>
FUND BALANCE, beginning of year	<u>1,906,145</u>	<u>628,757</u>	<u>36,393</u>	<u>611</u>		<u>2,571,906</u>
FUND BALANCE, end of year	<u>2,013,804</u>	<u>718,712</u>	<u>42,820</u>	<u>1,978</u>		<u>2,777,314</u>

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
 WAKEFIELD, NEBRASKA
 GENERAL FUND COMPONENTS
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS AND SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
 FOR THE YEAR ENDED AUGUST 31, 2020

	General Fund	Depreciation Fund	Employee Benefit Fund	Student Fee Fund	Reclass- ifications	Total General Fund
ASSETS						
ASSETS						
Cash	1,138,049	718,712	42,820	1,978		1,901,559
Cash at county treasurers	<u>875,755</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u>875,755</u>
TOTAL ASSETS	<u>2,013,804</u>	<u>718,712</u>	<u>42,820</u>	<u>1,978</u>	<u> </u>	<u>2,777,314</u>
FUND BALANCE						
FUND BALANCE						
Restricted						
Student fees				1,978		1,978
Assigned						
Capital outlay		718,712				718,712
Employee benefits			42,820			42,820
Future year's budget	754,598					754,598
Unassigned	<u>1,259,206</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u>1,259,206</u>
Total fund balance	<u>2,013,804</u>	<u>718,712</u>	<u>42,820</u>	<u>1,978</u>	<u> </u>	<u>2,777,314</u>
TOTAL FUND BALANCE	<u>2,013,804</u>	<u>718,712</u>	<u>42,820</u>	<u>1,978</u>	<u> </u>	<u>2,777,314</u>

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED AUGUST 31, 2020
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2019)

	Original and Final Budget	2020 Actual	2019 Actual
FUND BALANCE, beginning of year	<u>1,690,666</u>	<u>1,906,145</u>	<u>1,803,847</u>
RECEIPTS			
Local sources			
Taxes			
1100	4,650,226	4,076,945	4,468,499
1125	150,000	165,187	164,616
1315		7,391	
1323			9,000
1510	16,000	14,947	20,142
1740		850	
1910		100	520
1911	1,500	2,120	2,070
1925		7,500	
1990	250		
	<u>4,817,976</u>	<u>4,275,040</u>	<u>4,664,847</u>
Total local sources			
County sources			
2110	<u>21,000</u>	<u>9,480</u>	<u>22,999</u>
State sources			
3110	1,457,237	1,457,237	633,478
3120	300,000	345,474	329,471
3125		9,718	4,717
	3,500		
3130		30,387	32,289
3131		344,142	149,693
3132		8,016	143,363
3133		111,977	9,395
3166			13,059
3180	8,000	10,250	10,574
3400	50,000	65,776	56,015
3535	4,500	5,398	4,922
	<u>1,823,237</u>	<u>2,388,375</u>	<u>1,386,976</u>
Total state sources			

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED AUGUST 31, 2020
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2019)

		Original and Final Budget	2020 Actual	2019 Actual
RECEIPTS (Continued)				
Federal sources				
4310	REAP	35,000	46,542	38,707
4505	Title I, Part A	125,000	26,899	70,101
4506	Title I, Accountability			6,219
4509	Title II, Part A			8,983
4512	IDEA Part B base allocation	100,000	35,886	35,886
4516	IDEA preschool base allocation		555	479
4519	IDEA enrollment/poverty		71,342	66,614
4525	Vocational education		4,706	4,931
4708	Medicaid in public schools	2,500		3,558
4709	Medicaid administrative activities (MAAPS)		8,834	7,750
4969	Title IV-A			10,000
	Total federal sources	<u>262,500</u>	<u>194,764</u>	<u>253,228</u>
Nonrevenue receipts				
5200	Fund transfers in			21,100
5300	Sale of real or personal property		3,012	1,441
5690	Other nonrevenue	777,389	1,664	3,200
	Total nonrevenue receipts	<u>777,389</u>	<u>4,676</u>	<u>25,741</u>
	Total receipts	<u>7,702,102</u>	<u>6,872,335</u>	<u>6,353,791</u>
TOTAL FUNDS AVAILABLE		<u>9,392,768</u>	<u>8,778,480</u>	<u>8,157,638</u>
DISBURSEMENTS				
1000	Instruction			
1100	Regular instruction	3,500,000	2,976,456	2,691,690
1125	Flex funding		38,949	30,804
1150	Limited English proficiency		211,146	209,005
1160	Poverty programs		293,225	278,041
1190	Early childhood educational programs		57,589	72,080
1200	Special education - school age	880,000	582,899	536,426
1291	Special education - ages 3 - 5		200,911	156,415
1292	Special education - ages 0 - 2			20,406

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED AUGUST 31, 2020
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2019)

	Original and Final Budget	2020 Actual	2019 Actual
DISBURSEMENTS (Continued)			
Instruction (Continued)			
2100			
Support services - students			
2120	210,000	128,035	122,484
2130		47,479	41,776
2141			
Psychological services - special education school age	281,000	66,493	76,240
2151			
Speech pathology and audiology - special education school age		99,873	98,127
2161			
Occupational therapy - special education school age		6,723	8,803
2171			
Physical therapy - special education school age		1,170	2,970
2181		40,079	35,000
2190		13,723	17,478
2200			
Support services - instruction			
2213	106,000	3,878	6,548
2220		80,597	62,258
2300			
Support services - general administration			
2310	58,000	26,159	51,326
2320	170,000	196,597	160,276
2330	20,000	21,615	16,915
2410	320,000	332,407	323,119
2500			
Central services			
2510	296,000	120,956	144,046
2580		118,490	137,985
2600			
Operation and maintenance of plant			
2610	510,700	437,574	415,221
2630		21,661	36,545
2670		2,071	1,879
2700			
Student transportation			
2710	240,000	199,374	167,449
2712			
School age special education pupil transportation	20,000	9,603	11,462
2730			
Vehicle servicing and maintenance - regular education		38,538	37,039

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED AUGUST 31, 2020
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2019)

	Original and Final Budget	2020 Actual	2019 Actual
DISBURSEMENTS (Continued)			
3500 State categorical programs			
3535 High ability learners	9,000	8,201	8,090
6000 Federal programs	300,000		
6200 Title I, Part A		124,495	99,151
6310 Title II, Part A			3,016
6404 IDEA Part B base			35,886
6406 IDEA preschool base		624	555
6408 IDEA enrollment/poverty - birth to age 21		108,864	
6410 IDEA enrollment/poverty			71,342
6700 Vocational education		4,706	4,931
6925 Title III			2
6992 REAP		46,542	38,707
6996 ESSER		86,974	
8000 Activities Fund support	25,000	10,000	20,000
Budget contingency	792,389		
Total disbursements	<u>7,738,089</u>	<u>6,764,676</u>	<u>6,251,493</u>
 FUND BALANCE, end of year	<u>1,654,679</u>	<u>2,013,804</u>	<u>1,906,145</u>
 ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		1,138,049	796,690
 County treasurers		<u>875,755</u>	<u>1,109,455</u>
 TOTAL FUND BALANCE		<u>2,013,804</u>	<u>1,906,145</u>

See accompanying notes to budgetary schedules.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
 WAKEFIELD, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 DEPRECIATION FUND
 YEAR ENDED AUGUST 31, 2020
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2019)

	Original and Final Budget	2020 Actual	2019 Actual
FUND BALANCE, beginning of year	<u>628,024</u>	<u>628,757</u>	<u>633,903</u>
RECEIPTS			
Interest	4,000	6,501	9,171
Interfund transfers - expensed from the General Fund		200,000	90,000
Other nonrevenue receipts			3,970
Total receipts	<u>4,000</u>	<u>206,501</u>	<u>103,141</u>
TOTAL FUNDS AVAILABLE	<u>632,024</u>	<u>835,258</u>	<u>737,044</u>
DISBURSEMENTS			
Technology			6,712
Capital outlay	<u>632,024</u>	<u>116,546</u>	<u>101,575</u>
Total disbursements	<u>632,024</u>	<u>116,546</u>	<u>108,287</u>
FUND BALANCE, end of year	<u> </u>	<u>718,712</u>	<u>628,757</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>718,712</u>	<u>628,757</u>

See accompanying notes to budgetary schedules.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
 WAKEFIELD, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 EMPLOYEE BENEFIT FUND
 YEAR ENDED AUGUST 31, 2020
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2019)

	Original and Final Budget	2020 Actual	2019 Actual
FUND BALANCE, beginning of year	<u>36,478</u>	<u>36,393</u>	<u>28,686</u>
RECEIPTS			
Interest	75	344	105
Transfers in		7,391	
Other	<u>6,000</u>		<u>9,034</u>
Total receipts	<u>6,075</u>	<u>7,735</u>	<u>9,139</u>
TOTAL FUNDS AVAILABLE	<u>42,553</u>	<u>44,128</u>	<u>37,825</u>
DISBURSEMENTS			
Unemployment and benefits	40,553		
Purchased services	<u>2,000</u>	<u>1,308</u>	<u>1,432</u>
Total disbursements	<u>42,553</u>	<u>1,308</u>	<u>1,432</u>
FUND BALANCE, end of year		<u><u>42,820</u></u>	<u><u>36,393</u></u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>42,820</u>	<u>36,393</u>

See accompanying notes to budgetary schedules.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
 WAKEFIELD, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 SCHOOL NUTRITION FUND
 YEAR ENDED AUGUST 31, 2020
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2019)

	Original and Final Budget	2020 Actual	2019 Actual
FUND BALANCE, beginning of year	<u>125,910</u>	<u>151,359</u>	<u>131,569</u>
RECEIPTS			
Federal reimbursements	185,000	304,605	209,753
State reimbursements	1,500	2,249	2,096
Sales	90,000	70,160	110,414
Interest	1,000	1,358	1,671
Nonrevenue receipts	<u>750</u>	<u>2,976</u>	<u>987</u>
Total receipts	<u>278,250</u>	<u>381,348</u>	<u>324,921</u>
TOTAL FUNDS AVAILABLE	<u>404,160</u>	<u>532,707</u>	<u>456,490</u>
DISBURSEMENTS			
Cost of food supplies	199,660	189,511	162,853
Salaries and benefits	119,000	135,713	102,928
Purchased services	25,000	11,386	14,326
Supplies and materials	35,000	24,028	18,119
Capital outlay	20,000	18,193	6,213
Other expenses	<u>5,500</u>	<u>98</u>	<u>692</u>
Total disbursements	<u>404,160</u>	<u>378,929</u>	<u>305,131</u>
FUND BALANCE, end of year	<u> </u>	<u>153,778</u>	<u>151,359</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>153,778</u>	<u>151,359</u>

See accompanying notes to budgetary schedules.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
 WAKEFIELD, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 BOND FUND
 YEAR ENDED AUGUST 31, 2020
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2019)

	Original and Final Budget	2020 Actual	2019 Actual
FUND BALANCE, beginning of year	<u>38,934</u>	<u>38,945</u>	<u>38,733</u>
RECEIPTS			
Property taxes		16	82
Interest	<u>100</u>	<u>348</u>	<u>130</u>
Total receipts	<u>100</u>	<u>364</u>	<u>212</u>
TOTAL FUNDS AVAILABLE	<u>39,034</u>	<u>39,309</u>	<u>38,945</u>
DISBURSEMENTS			
Repayment of principal	<u>39,034</u>	_____	_____
FUND BALANCE, end of year	<u>_____</u>	<u>39,309</u>	<u>38,945</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>39,309</u>	<u>38,945</u>

See accompanying notes to budgetary schedules.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
SPECIAL BUILDING FUND
YEAR ENDED AUGUST 31, 2020
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2019)

	Original and Final Budget	2020 Actual	2019 Actual
FUND BALANCE, beginning of year	<u>757,677</u>	<u>760,661</u>	<u>673,392</u>
RECEIPTS			
Local			
Property taxes	125,366	105,489	70,646
Interest	5,000	9,004	11,189
State			
Homestead exemption		793	493
Property tax credit		9,278	66
Personal property tax credit		216	4,560
Pro-rate motor vehicle	200	254	167
Nameplate capacity		3,019	148
Other			
Categorical grants from corporations and private sources		<u>74,510</u>	
Total receipts	<u>130,566</u>	<u>202,563</u>	<u>87,269</u>
TOTAL FUNDS AVAILABLE	<u>888,243</u>	<u>963,224</u>	<u>760,661</u>
DISBURSEMENTS			
Capital outlay	638,243		
Building acquisition and improvement	250,000	75,111	
Total disbursements	<u>888,243</u>	<u>75,111</u>	
FUND BALANCE, end of year	<u> </u>	<u>888,113</u>	<u>760,661</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		864,992	743,419
County treasurers		<u>23,121</u>	<u>17,242</u>
TOTAL FUND BALANCE		<u>888,113</u>	<u>760,661</u>

See accompanying notes to budgetary schedules.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
MODIFIED CASH BASIS - BUDGET AND ACTUAL
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
YEAR ENDED AUGUST 31, 2020
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2019)

	Original and Final Budget	2020 Actual	2019 Actual
FUND BALANCE, beginning of year	<u>162,845</u>	<u>165,940</u>	<u>168,493</u>
RECEIPTS			
Local			
Property taxes	101,847	89,706	105,956
Interest	1,000	1,353	1,339
State			
Homestead exemption		644	765
Property tax credit		7,536	3,496
Personal property tax credit		176	3,394
Nameplate capacity		2,452	222
Pro-rate motor vehicle	250	228	251
Total receipts	<u>103,097</u>	<u>102,095</u>	<u>115,423</u>
TOTAL FUNDS AVAILABLE	<u>265,942</u>	<u>268,035</u>	<u>283,916</u>
DISBURSEMENTS			
Building and site improvement	89,966		
Debt service principal	112,173	112,173	111,047
Debt service interest	5,803	5,803	6,929
Total disbursements	<u>207,942</u>	<u>117,976</u>	<u>117,976</u>
FUND BALANCE, end of year	<u>58,000</u>	<u>150,059</u>	<u>165,940</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		131,262	140,079
County treasurers		<u>18,797</u>	<u>25,861</u>
TOTAL FUND BALANCE		<u>150,059</u>	<u>165,940</u>

See accompanying notes to budgetary schedules.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
 WAKEFIELD, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 STUDENT FEE FUND
 YEAR ENDED AUGUST 31, 2020
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2019)

	Original and Final Budget	2020 Actual	2019 Actual
FUND BALANCE, beginning of year	<u>28,210</u>	<u>611</u>	<u>21,100</u>
RECEIPTS			
Student fees	<u>14,500</u>	<u>5,870</u>	<u>4,000</u>
TOTAL FUNDS AVAILABLE	<u>42,710</u>	<u>6,481</u>	<u>25,100</u>
DISBURSEMENTS			
Summer school and other	42,710	4,503	3,389
Transfer to the General Fund			<u>21,100</u>
Total disbursements	<u>42,710</u>	<u>4,503</u>	<u>24,489</u>
FUND BALANCE, end of year	<u> </u>	<u>1,978</u>	<u>611</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>1,978</u>	<u>611</u>

See accompanying notes to budgetary schedules.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
 WAKEFIELD, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 ACTIVITIES FUND
 YEAR ENDED AUGUST 31, 2020
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2019)

	Original and Final Budget	2020 Actual	2019 Actual
FUND BALANCE, beginning of year	<u>114,579</u>	<u>110,650</u>	<u>110,294</u>
RECEIPTS			
Local receipts			
Interest	500	931	
Activities receipts	120,000	115,667	143,268
General Fund support	<u>25,000</u>	<u>10,000</u>	<u>20,000</u>
Total receipts	<u>145,500</u>	<u>126,598</u>	<u>163,268</u>
TOTAL FUNDS AVAILABLE	<u>260,079</u>	<u>237,248</u>	<u>273,562</u>
DISBURSEMENTS			
Support services pupils			
Other disbursements	<u>260,079</u>	<u>123,927</u>	<u>162,912</u>
FUND BALANCE, end of year	<u> </u>	<u>113,321</u>	<u>110,650</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		113,321	94,799
Certificate of deposit		<u> </u>	<u>15,851</u>
		<u>113,321</u>	<u>110,650</u>

See accompanying notes to budgetary schedules.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, 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 unexpended appropriations lapse at the end of the budget year.

The \$200,000 transfer to the Depreciation Fund is included central and business services, operation and maintenance of plant, and student transportation for budgetary reporting purposes. The \$7,391 transfer to the Employee Benefit Fund is included in instruction for budgetary reporting purposes.

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 have 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 financial reporting purposes.

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

Receipts over disbursements - financial reporting basis	
General Fund	<u>205,408</u>
Receipts over disbursements - budgetary basis	
General Fund	107,659
Depreciation Fund	89,955
Employee Benefit Fund	6,427
Student Fee Fund	<u>1,367</u>
	<u>205,408</u>

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
ACTIVITIES FUND
SCHEDULE OF CHANGES IN CASH BALANCES
(UNAUDITED)
YEAR ENDED AUGUST 31, 2020

	Balance 9/1/19	Receipts	Disburse- ments	Balance 8/31/20
National Honor Society	3,829	865	1,873	2,821
Athletics	43,714	48,573	54,445	37,842
Concessions		16,576	16,576	
Classes	2,976	4,821	3,132	4,665
Interest	16,095	1,086		17,181
PE uniforms	(164)			(164)
FBLA	3,954	7,855	5,102	6,707
FCCLA	7,892	16,227	11,984	12,135
FFA	625			625
Scholarships		1,500	1,500	
Student assistance	950	1,297	121	2,126
Speech and Drama	4,586	2,587	2,672	4,501
Student Council	2,203	980	520	2,663
HS lounge	1,738	230	672	1,296
Annual	(807)	6,057	3,968	1,282
TOTAD	578		578	
Library	1,798	1,755	1,748	1,805
Pop Fund	8,900	1,234	2,567	7,567
Power Drive	1,073		1,073	
Wakefield Elementary	2,000	1,138	1,260	1,878
One Act		1,930	1,631	299
HS Swing Choir	1,627	4,392	5,606	413
Youth Foundation	750			750
Playground Fund	500			500
Homecoming	2,001	1,095	2,179	917
Art Club	1,862	887	1,936	813
Memorials	200			200
SkillsUSA		5,513	1,788	3,725
State tournaments	1,530		996	534
Student fees	240			240
TOTAL ACTIVITIES FUND	<u>110,650</u>	<u>126,598</u>	<u>123,927</u>	<u>113,321</u>
BUDGET	<u>114,579</u>	<u>145,500</u>	<u>260,079</u>	



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

INDEPENDENT AUDITORS' 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
Wakefield Community School District No. 560
Wakefield, 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 Wakefield Community School District No. 560, Wakefield, Nebraska, as of and for the year ended August 31, 2020, and the related notes to the financial statements, which collectively comprise Wakefield Community School District No. 560, Wakefield, Nebraska's basic financial statements, and have issued our report thereon dated November 5, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Wakefield Community School District No. 560, Wakefield, 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 Wakefield Community School District No. 560, Wakefield, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Wakefield Community School District No. 560, Wakefield, 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, that we consider to be significant deficiencies as items 2020-001, 2020-002, and 2020-003.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Wakefield Community School District No. 560, Wakefield, 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 determination of financial statement amounts. 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*.

Wakefield Community School District No. 560, Wakefield, Nebraska's Response to Findings

Wakefield Community School District No. 560, Wakefield, Nebraska's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. Wakefield Community School District No. 560, Wakefield, 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 them.

Purpose of this Report

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

Dana F Cole + Company, LLP

O'Neill, Nebraska
November 5, 2020

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2020

2020-001 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 bookkeeping and accounting functions. The same individual routinely reconciles the bank statements, processes payroll, including initiation and control of automated banking transactions, makes journal entries, and manages the general ledger functions. Controls over Activities Fund receipts, especially gate receipts, are also limited.

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 or improper reporting.

Recommendations

The District has responded to this deficiency by implementing procedures such as reviews of bank statements and bank reconciliations by a person independent of the bank reconciliation process to improve segregation of duties issues. The Board of Education also reviews and approves all disbursements.

District's Response

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

2020-002 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.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2020

2020-002 FINANCIAL STATEMENT PREPARATION AND REVIEW (Continued)

Condition

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 prepare a draft of the financial statements, including the related note disclosures.

Cause

Management has requested that the auditors prepare the financial statements and related notes to 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.

Recommendations

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. The District reviews such financial statements.

2020-003 DOCUMENTATION OF PROCEDURES

Criteria

Good management practices include written job descriptions, system procedures, and control policies. This not only enhances internal control, but helps provide continuity as personnel and conditions change.

Condition

The District does not have a complete set of formal accounting policies and procedures and related control procedures, including antifraud programs and controls.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560
WAKEFIELD, NEBRASKA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED AUGUST 31, 2020

2020-003 DOCUMENTATION OF PROCEDURES (Continued)

Cause

The District has limited number of personnel.

Potential Effect

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

Recommendations

The District has developed written procedures and policies in some areas. We recommend that the District continue to develop and formalize written policies and procedures to include all significant processes.

District's Response

The District utilizes the chart of accounts and accounting procedures prescribed by the Nebraska Department of Education. Informal control procedures are adequate due to our small size and supervisory activities by the Board and administrators. We will adopt any proposed revisions of this process as may be suggested by the auditor.

CONTROL DEFICIENCIES REPORTED IN PRIOR YEAR

Items 2020-001, 2020-002, and 2020-003 were also reported for the year ended August 31, 2019, in our report dated November 4, 2019.



<http://members.nasbonline.org/index.php/events>

To register for an NASB event, click on the 'My Membership' link, then navigate to the 'Events' dropdown and select 'Register'. If you do not have an email and password to log in or have forgotten it, please contact NASB at 800-422-4572 for assistance.

NOVEMBER



YOUR MONTHLY BOARD AGENDA UPDATE VIDEO LINK FOR NOVEMBER

<http://members.nasbonline.org/index.php/news-resources/videos>

GOV. RICKETTS SIGNS EXECUTIVE ORDER ALLOWING LIMITED VIRTUAL MEETING ATTENDANCE FOR LOCAL GOVERNMENTS

October 30, 2020 -- The Governor's Office has signed a new Executive Order waiving certain provisions of the Open Meetings Act to allow virtual meeting attendance due to COVID-19. <https://www.dropbox.com/s/foroc9yguepxbn7/EO%2020-34.pdf?dl=0>

This Executive Order (No. 20-34) is much more narrow than the Executive Order that expired June 30. It provides, in part: "Elected officials who have been ordered to quarantine or isolate by the local public health agency due to exposure to COVID-19, in conformance with guidance from the Nebraska Department of Health and Human Services, may fully participate, vote, and be counted as part of a quorum in meetings when attending by videoconference or by telephonic conferencing or by conferencing by other electronic communication without having the meeting site where that elected official is located open to the public as required in §84-1411 so long as the public body has at least one physical location that provides access to members of the public and to members of the media." This Executive Order is active now through December 31, 2020.

NASB DELEGATE ASSEMBLY | NOVEMBER 13 | 1:00 PM CT

2020 STATE EDUCATION CONFERENCE | NOVEMBER 18-20 | OMAHA & VIRTUAL

GROWING GREATNESS - REGISTRATION DEADLINE IS THIS FRIDAY, NOVEMBER 6. A FEW IN-PERSON ATTENDANCE SPOTS STILL AVAILABLE
<http://members.nasbonline.org/index.php/state-education-conference>



ALICAP ANNUAL MEMBERSHIP MEETING | NOVEMBER 18 | 4:00 PM | CHI HEALTH CENTER - OMAHA

NEW BOARD MEMBER WORKSHOPS & WEBINARS | BEGINNING NOVEMBER 30 - THROUGH FEBRUARY 2021

EXTENDED VIEWING ... AREA MEMBERSHIP MEETINGS: HOME INVASION!

WATCH IT AGAIN, SHARE IT WITH OTHER ON YOUR BOARD, OR CHECK IT OUT FOR THE FIRST TIME.
YOUR ACCESS THE VIDEO AT WWW.NASBONLINE.ORG - CLICK ON "MY MEMBERSHIP" AND LOGIN WITH YOUR EMAIL AND PASSWORD



Board Presidents: Check your inbox each month for the monthly 'NASB Update' to include in your meeting agenda. Please contact mbelka@NASBonline.org with any questions, or if you are not receiving them.

Access NASB's Covid-19 Resources page at <http://members.nasbonline.org/index.php/news-resources/covid-19-resources>

**Wakefield Community School
Board of Education Regular Meeting
Monday, October 12, 2020 5:30 PM**

The Board of Education Regular Meeting convened in open and public session on Monday, October 12, 2020 at 5:30 PM in the Media Center at 802 Highland Street, Wakefield, NE 68784.

President Brown informed the group of the Open Meetings Act posted in the room and accessible to all members of the public as required by law. All board members had received notice of the meeting and the meeting notice had been published/posted in a timely manner prior to the meeting date.

Attendance Taken at 5:30 PM:

Present: Bree Brown, Shannon Johnson, Jeffrey Keagle, Sherri Lundahl, Eric Riewer, Mark Victor.
Present: 6.

Also present: Superintendent Moody, Secondary Principal Farup, Elementary Principal Wulf and Recording Secretary Gothier.

Opening Procedures

- Call to Order
- Open Meetings Act
- School District Mission Statement
- Pledge of Allegiance
- Roll Call

Approval of Agenda

Motion to approve the agenda passed with a motion by Keagle and a second by Johnson.

Yea: Brown, Johnson, Keagle, Lundahl, Riewer, Victor

Yea: 6, Nay: 0

Awards and Special Recognition

- The Nebraska State Peer Officer Team (SPOT) is a team of 15 FCCLA members. These officers focus on the FCCLA National Programs. Gaby Arriaza is part of the Community Leaders Team and will spend the year focusing on Families Acting for Community Traffic Safety (FACTS). Gaby will attend monthly SPOT meetings along with presentations at District Leadership Conferences, Peer Education and State Leadership Conference.

Reports

Elementary Principal Report

- All elementary students have completed the fall MAP window. Elementary staff have been given access to reports and some have been shared with them digitally. Staff will be reviewing data at our upcoming 2:00 dismissals.
- We completed our AimsWeb Universal Screening process to address one of the Nebraska Reads requirements. The charge below shows the number of students in each grade level who were below threshold that didn't qualify for exemptions:

Kindergarten – 6 students	1 st Grade – 15 students
2 nd Grade – 19 students	3 rd grade – 11 students

- Staff have been working diligently on numerous projects over the past few months. Much of our 2:00 dismissal time has been dedicated to curriculum development and implementation. Language arts staff have been creating curriculum alignment documents as well as PowerPoints to help focus and support implementation. Staff have also been working on making sure all instructional resources are available in a digital format for SeeSaw or Google Classroom.
- Parent Teacher conferences were held on September 30th and October 1st. Due to COVID-19 restrictions, conferences were held in an alternate format. Parents were asked what type of

conference they preferred (Zoom, Phone Call, Email or SeeSaw). After consulting with staff, every staff member had between 90-100% contact with parents.

Secondary Principal Report

- We have been fortunate to not have any staff miss school due to a positive COVID-19 test or exposure.
- We have had multiple students affected by positive cases, symptoms, or exposure.
- The day after our last board meeting Canvas was up and running.
- Dr. Gary Nunnally is working with the secondary teaching staff on lesson plan design that centers on creating Master Learners. Dr. Nunnally's training gives teachers useful tools that design a schema for learning, helping teachers design lessons that create active learners. The response from staff was overwhelmingly positive. Things that Dr. Nunnally will help our staff and school with:
 - Developing a lesson plan design and instructional model. This is incredibly important, learning happens during the lesson – not by doing homework or other assigned activities. The majority of learning happens between the bells. We must adhere to a learner-centered, evidence-based model of instruction.
 - Writing of curriculum and how that curriculum is designed.
 - Assessment practices that are evidence-based to not only measure performance but to inform instruction.
- There has been much discussion and debate over our eligibility policy. We are discussing how the eligibility policy can help students as well as help the school identify struggling students and how we can support them.
- We have added 7th and 8th grades in taking the AimsWeb assessment of Reading. AimsWeb is a reading screener that all students take to assess their reading skills. The reading portion measures four categories: vocabulary, reading comprehension, silent reading fluency, and oral reading fluency. The data is used to uncover learning gaps quickly, identify at-risk students, and assess individual and classroom growth.
- The high school will conduct MAP testing the week of October 26th.
- Keri Messersmith, Jamie Mackling and Lori Harding have done a great job answering the needs of many students in the area of mental wellness and emotional support. Having Keri and Jamie at school on a full-time basis has been a great improvement for the service of students in this area.
- Mrs. Virgil and the Seniors did a great job planning Homecoming week. It was great to see students and staff having fun again.
- Some students have approached Mr. Farup about starting a Fellowship of Christian Athletes (FCA) huddle at school. We are looking into who to start this. Mr. McPhillips and Mr. Farup will be start as sponsors.

Superintendent Report

- We continue to work with Cognia (formerly AdvancEd) on our upcoming evaluation.
- Negotiations will begin soon, met with KSB Law Firm in preparation.
- With traditional flu and cold season coming up, we anticipate we won't get the benefit of being outdoors and we move into the winter season. We are not sure what basketball and wrestling seasons will look like with COVID-19 restrictions.

Board Committee Reports

Board Policy

- Committee met and reviewed policies 4000-4021.
- Received the third set of policy updates from KSB.
- The committee will recommend policy revisions later in agenda.

Building, Sites & Transportation

- Committee met on September 24 to discuss the paint booth and how to make it work without putting in a block wall.

- The board will need to choose a PCD for the sports complex and if we want to pursue the project or put it on hold. We have received 3 PCD bids; the committee narrowed it down to 2. Dr. Moody has contacted those two and both will honor the bids even though it has been several months since submitting. The PCD is an engineer that is our representative to approve everything before going to the contractor. They will also help in selecting a contractor.

American Civics, Curriculum & Technology

- Committee met earlier today to discuss changing the grading scale to reflect more of a measure of learning vs consequences.
- Also discussed the eligibility policy – what does it measure, what is its purpose? Mr. Farup will have a draft of a revised policy for approval at the November meeting.

Public & Personnel Relations

- The first negotiations meeting with WEA needs to be held before November 1.

Strategic Planning

- Community Engagement meeting is set for Wednesday, October 21 at 5:30.
- Marcia Herring will spend some time with Eric Riewer and Bree Brown to start conversation sup again for strategic planning.

Recognition of Visitors/Communication from the Public

WEA

- Mr. Clay addressed the board about the new social studies curriculum this year and getting Canvas set up. He told the board it was good to have all the kids back and thanked the board for everything they do.

Discussion and Action Items

Consent Agenda

Motion to approve the Consent Agenda passed with a motion by Lundahl and a second by Keagle.

Yea: Brown, Johnson, Keagle, Lundahl, Riewer, Victor

Yea: 6, Nay: 0

Bills were reviewed by the Finance Committee and approved as follow: General: \$298,347.57; Depreciation: \$85,700.00; Employee Benefit: \$2,291.20; Lunch: \$29,002.79; Special Building: \$4,870.75; Payroll: \$245,539.59; Activities: \$32,635.49.

Hold for discussion and possible action a recommendation by the Policy Committee that the Board of Education waive the second reading requirement and approve on first reading Policy # 3039: Threat Assessment as presented.

This policy presented a number of options regarding the structures for assessing a specific level of threat. The committee recommends the “team” approach and added representation from the Crisis Teams as well as the Mental Health Team to the Threat Assessment Team.

Motion to waive the second reading requirement and approve on first reading Policy # 3039 as presented passed with a motion by Lundahl and a second by Riewer.

Yea: Brown, Johnson, Keagle, Lundahl, Riewer, Victor

Yea: 6, Nay: 0

Hold for discussion and possible action a recommendation from the Policy Committee to waive the 2nd reading requirement and approve on 1st reading Policy # 5054: Student Bullying.

Motion to waive the 2nd reading requirement and approve on first reading Policy # 5054: Student Bullying passed with a motion by Keagle and a second by Johnson.

Yea: Brown, Johnson, Keagle, Lundahl, Riewer, Victor

Yea: 6, Nay: 0

Hold for discussion and appropriate action a recommendation by the Policy Committee to approve their review of Board Policies # 4001-4021.

The Policy Committee has reviewed this subset of the 4000 Policy Series. Copies of all of these policies are on the school's website.

Motion to approve Board Policies # 4001 through 4021 as reviewed passed with a motion by Johnson and a second by Riewer.

Yea: Brown, Johnson, Keagle, Lundahl, Riewer, Victor

Yea: 6, Nay: 0

Hold for discussion and possible action a request by the Wakefield Education Association to be certified as the exclusive bargaining unit for both the 2021-22 and 2022-23 school years.

This is a necessary formality in order to initiate the collective bargaining process.

Motion to certify the Wakefield Education Association as the exclusive bargaining unit for the certified teachers for years 2021-2022 and 2022-2023 passed with a motion by Lundahl and a second by Keagle.

Yea: Brown, Johnson, Keagle, Lundahl, Riewer, Victor

Yea: 6, Nay: 0

Hold for discussion and appropriate action an administrative recommendation to offer Erica Young a full-time certificated position as a permanent substitute teacher for the 2020-21 school year.

This is in response to the critical shortage of substitutes and the need to have a back-up in the era of COVID-19. As of now, this position will end at the end of the 2020-2021 school year.

Motion to offer a teaching contract to Erica Young for the 2020-2021 school year passed with a motion by Keagle and a second by Riewer.

Yea: Brown, Johnson, Keagle, Lundahl, Riewer, Victor

Yea: 6, Nay: 0

Discuss and take action to approve a voting delegate to NASB Convention.

Motion to appoint Eric Reiwier as the voting delegate to the 2020-21 NASB Delegate Assembly passed with a motion by Lundahl and a second by Johnson.

Yea: Brown, Johnson, Keagle, Lundahl, Riewer, Victor

Yea: 6, Nay: 0

Hold for discussion and possible action an administrative request to hire a full-time paraeducator for the Secondary English Language Learner program.

We have a significant need (and obligation) to support the learning needs of this particular group of students.

Motion to approve the hiring of a full-time paraeducator for the Secondary English Language Learner program passed with a motion by Johnson and a second by Keagle.

Yea: Brown, Johnson, Keagle, Lundahl, Riewer, Victor

Yea: 6, Nay: 0

Hold for discussion and appropriate action the resignation of the Superintendent of Schools, Mike Moody, effective on or about June 30, 2021.

Motion to accept the resignation of the Superintendent of Schools, Mike Moody, effective June 30, 2021 passed with a motion by Johnson and a second by Riewer.

Yea: Brown, Johnson, Keagle, Lundahl, Riewer, Victor

Yea: 6, Nay: 0

Hold for discussion and possible action an administrative recommendation to purchase professional development services and support from Dr. Gary Nunnally during the 2020-21 school year in an amount not to exceed \$24,000.

Dr. Nunnally is providing professional development services and supports to the secondary staff. These services address a significant need in our school improvement efforts.

Motion to purchase professional development services and supports from Dr. Gary Nunnally for the 2020-21 school year for an amount not to exceed \$24,000 passed with a motion by Riewer and a second by Keagle.

Yea: 6, Nay: 0

Upcoming Dates and Times

- Community Engagement Meeting – October 21 at 5:30
- Policy Committee Meeting – October 28 at 4:00
- Public & Personnel Relations Committee Meeting – October 28 at 5:30
- American Civics, Curriculum & Technology Committee Meeting – November 2 at 5:15
- Building, Sites & Transportation Committee Meeting – November 2 at 6:30
- Regular Board Meeting – November 9 at 5:30

Adjournment

Motion to adjourn the meeting at 7:43pm passed with a motion by Keagle and a second by Johnson.

Yea: Brown, Johnson, Keagle, Lundahl, Riewer, Victor

Yea: 6, Nay: 0



Jeff Keagle, Secretary



Becky Gothier, Recording Secretary

**Wakefield Community School
Board of Education Retreat
Thursday, October 8, 2020 5:30 PM**

The Board of Education Retreat convened in open and public session on Thursday, October 8, 2020 at 5:30 PM in the Media Center at 802 Highland Street Wakefield, NE 68784.

President Brown informed the group of the Open Meetings Act posted in the room and accessible to all members of the public as required by law. All board members had received notice of the retreat and the retreat notice had been published/posted in a timely manner prior to the retreat date.

Opening Procedures

Call to Order
Open Meetings Act
Roll Call

Attendance Taken at 5:32 PM:

Present: Bree Brown, Jeffrey Keagle, Sherri Lundahl, Eric Riewer, Mark Victor.

Absent: Shannon Johnson

Present: 5, Absent: 1

Motion to excuse Shannon Johnson passed with a motion by Lundahl and a second by Riewer

Yea: Brown, Keagle, Lundahl, Riewer, Victor

Yea: 5, Nay: 0

The board held a work session with Shari Becker of Nebraska Association of School Boards in preparation of the upcoming Superintendent search.

Adjournment

Motion to adjourn the retreat at 7:39pm passed with a motion by Lundahl and a second by Riewer.

Yea: Brown, Keagle, Lundahl, Riewer, Victor

Yea: 5, Nay: 0



Jeff Keagle, Secretary

Wakefield Community School

Cash Summary Report

Accounting Cycle: FY20-21; Beginning Period: Period 02 (10/01/2020 - 10/31/2020) ; Ending Period: Period 02 (10/01/2020 - 10/31/2020) ; Show Prior Year Expense/Encumbrance: No; Prior Year Ending Balance for Beginning Balance: No; Include Transactions after the Last Period: None; Exclude Closing Entries: No; Include Unposted Transactions: No; Created On: 11/6/2020

Fund	Description	Beginning Balance	Revenue	Expenditure	Other	Ending Balance	Encumbrances	Liabilities	Available
01	General Fund	\$1,613,054.52	\$733,339.34	(\$542,180.71)	\$0.00	\$1,804,213.15	(\$42,973.91)	\$0.00	\$1,761,239.24
02	Depreciation Fund	\$633,300.99	\$255.06	\$0.00	\$0.00	\$633,556.05	\$0.00	\$0.00	\$633,556.05
03	Employee Benefit Fund	\$40,655.10	\$16.36	(\$109.20)	\$0.00	\$40,562.26	\$0.00	\$0.00	\$40,562.26
05	Activity Fund	\$100,150.73	\$20,359.34	(\$19,313.64)	\$0.00	\$101,196.43	\$0.00	\$0.00	\$101,196.43
06	School Nutrition Fund	\$142,088.37	\$50,257.94	(\$35,546.49)	\$0.00	\$156,799.82	\$0.00	\$0.00	\$156,799.82
07	Bond Fund	\$39,325.61	\$16.54	\$0.00	\$0.00	\$39,342.15	\$0.00	\$0.00	\$39,342.15
08	Special Building Fund	\$888,468.32	\$13,019.05	(\$4,870.75)	\$0.00	\$896,616.62	\$0.00	\$0.00	\$896,616.62
09	QCPUF Fund	\$150,118.08	\$10,347.98	\$0.00	\$0.00	\$160,466.06	\$0.00	\$0.00	\$160,466.06
11	Interim Fund	\$4,278.30	\$569.97	(\$631.00)	\$0.00	\$4,217.27	\$0.00	\$0.00	\$4,217.27
12	Student Fees Fund	\$1,624.82	\$0.00	\$0.00	\$0.00	\$1,624.82	\$0.00	\$0.00	\$1,624.82
Sub Total		\$3,613,064.84	\$828,181.58	(\$602,651.79)	\$0.00	\$3,838,594.63	(\$42,973.91)	\$0.00	\$3,795,620.72

Wakefield Community School

Budget Report - October 31, 2020

FUNCTION	October Expenses	PRELIMINARY Budget	Actuals (YTD)	Encumbrances (YTD)	Budget Available	% of Budget Remaining
01100 - Regular Instruction	\$258,913.64	\$3,168,873.14	\$512,844.72	\$17,115.23	\$2,638,913.19	83.28
01125 - Regular Instruction Flex-Spending	\$3,252.64	\$39,557.14	\$6,505.29	\$0.00	\$33,051.85	83.55
01150 - Limited English Proficiency Programs	\$19,546.31	\$288,567.81	\$40,928.44	\$77.52	\$247,561.85	85.79
01160 - Poverty Programs	\$25,494.64	\$311,486.80	\$50,990.34	\$0.00	\$260,496.46	83.63
01190 - Early Childhood Educational Programs	\$5,728.93	\$61,613.23	\$11,544.13	\$1,212.56	\$48,856.54	79.30
01200 - SPED Instructional - School Age	\$52,373.60	\$618,765.85	\$90,972.64	\$367.05	\$527,426.16	85.24
01291 - SPED Instructional - Ages 3-5	\$26,266.93	\$245,899.50	\$40,198.06	\$0.00	\$205,701.44	83.65
02120 - Guidance Services	\$11,443.09	\$144,492.10	\$22,736.15	\$2,325.00	\$119,430.95	82.66
02130 - Health Services	\$6,899.93	\$68,118.51	\$12,355.51	\$610.00	\$55,153.00	80.97
02141 - Psychological Svcs - SPED School Age	\$0.00	\$99,500.00	\$0.00	\$0.00	\$99,500.00	100.00
02151 - Speech Pathology/Audiology Svcs SPED School Age	\$0.00	\$102,630.00	\$0.00	\$0.00	\$102,630.00	100.00
02161 - Occupational Therapy-Related Svcs - SPED School Age	\$0.00	\$9,840.00	\$0.00	\$0.00	\$9,840.00	100.00
02171 - Physical Therapy-Related Svcs - SPED School Age	\$0.00	\$1,845.00	\$0.00	\$0.00	\$1,845.00	100.00
02180 - Visually Impaired or Vision Services SPED	\$0.00	\$245.00	\$0.00	\$0.00	\$245.00	100.00
02190 - Support Services - Student - Other	\$40.00	\$20,581.59	\$40.00	\$0.00	\$20,541.59	99.81
02213 - Instructional Staff Training	\$6,000.00	\$12,000.00	\$6,000.00	\$6,000.00	\$0.00	0.00
02220 - Library or Media Services	\$4,608.98	\$57,482.64	\$9,275.50	\$48.00	\$48,159.14	83.78
02310 - Board of Education	\$2,662.68	\$62,000.00	\$16,512.68	\$0.00	\$45,487.32	73.37
02320 - Executive Administration	\$15,153.25	\$181,681.37	\$29,807.50	\$0.00	\$151,873.87	83.59
02330 - District Legal Services	\$0.00	\$25,000.00	\$50.00	\$0.00	\$24,950.00	99.80
02410 - Office of the Principal	\$30,468.73	\$357,838.54	\$59,773.68	\$65.97	\$297,998.89	83.28
02510 - Fiscal Services	\$6,386.32	\$128,001.48	\$12,477.12	\$0.00	\$115,524.36	90.25
02580 - Administrative Technology Service	\$10,004.79	\$156,514.18	\$22,353.71	\$339.95	\$133,820.52	85.50
02610 - Operation of Buildings	\$27,942.04	\$469,217.59	\$89,210.01	\$1,918.60	\$378,088.98	80.58
02630 - Care and Upkeep of Grounds	\$1,301.94	\$28,914.65	\$2,792.66	\$0.00	\$26,121.99	90.34
02670 - Safety	\$0.00	\$1,650.00	\$0.00	\$0.00	\$1,650.00	100.00
02710 - Vehicle Operation and Purchasing - Regular Education	\$13,649.78	\$204,167.91	\$31,259.19	\$960.00	\$171,948.72	84.22
02712 - Vehicle Operation and Purchasing - School Age SPED	\$0.00	\$2,000.00	\$511.00	\$0.00	\$1,489.00	74.45
02730 - Vehicle Servicing and Maintenance - Regular Education	\$4,913.69	\$47,558.84	\$6,200.43	\$0.00	\$41,358.41	86.96
02732 - Vehicle Servicing and Maintenance - School Age SPED	\$0.00	\$1,100.00	\$0.00	\$0.00	\$1,100.00	100.00
03535 - High Ability Learners	\$717.28	\$8,273.96	\$1,434.59	\$0.00	\$6,839.37	82.66
06200 - Title I, Part A ESSA	\$8,411.52	\$116,770.99	\$17,728.47	\$12,000.00	\$87,042.52	74.54
06310 - Title II, Part A ESSA Supporting Effective Instruction	\$0.00	\$13,376.39	\$0.00	\$0.00	\$13,376.39	100.00
06404 - IDEA Part B (611) Base Allocation - Age 0-4	\$0.00	\$29,400.00	\$0.00	\$0.00	\$29,400.00	100.00
06406 - IDEA Preschool (619) Base Allocation	\$0.00	\$555.00	\$0.00	\$0.00	\$555.00	100.00
06410 - IDEA Enrollment or Poverty (611)	\$0.00	\$71,342.00	\$0.00	\$0.00	\$71,342.00	100.00
06700 - Federal Voc and Applied Tech Education (Carl Perkins)	\$0.00	\$4,000.00	\$0.00	\$0.00	\$4,000.00	100.00
06992 - Federal Services - REAP	\$0.00	\$44,622.00	\$0.00	\$0.00	\$44,622.00	100.00
08000 - Transfers (Outgoing)	\$0.00	\$20,000.00	\$0.00	\$0.00	\$20,000.00	100.00
Total: [FUND] 01 - General Fund	\$542,180.71	\$7,225,483.21	\$1,094,501.82	\$43,039.88	\$6,087,941.51	84.85
Previous Year	\$535,194.03	\$7,039,923.18	\$995,838.93	\$24,363.96	\$6,019,720.29	85.85

GENERAL FUND - #195103
TREASURER'S REPORT AS OF OCTOBER 31, 2020

BALANCE AS OF OCTOBER 1, 2020 **\$1,613,054.52**

REVENUE

WCS-General - Limited Computer Use	63.00	
Various Summer Insurance Premium Reimb.	1,548.14	
L Siebrandt Health/Dental/Vision Ins Prm	41.27	
High Ability Learner's Grant	5,541.00	
SON - State Aid	153,462.00	
SON - Cares Act Reimb	86,974.00	
Thurston County - Proceeds	5,937.80	
Dixon County - Proceeds	360,291.88	
Wayne County- Proceeds	120,468.86	
Bank - Interest	663.80	
TOTAL REVENUE		<u><u>\$734,991.75</u></u>

EXPENSES

October Payables	304,991.66	
October Payroll	238,841.46	
TOTAL EXPENDITURES		<u><u>\$543,833.12</u></u>

TOTAL **\$1,804,213.15**

GENERAL FUND AS OF OCTOBER 31, 2020 **\$1,804,213.15**

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID; Filtered by Group.

From 10/01/2020 to 10/31/2020.

Site ID Group ID	Site Name Group Name	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
WCS	Wakefield Community School							
A	ATHLETICS							
100	FOOTBALL			5,297.69	0.00	917.98	0.00	4,379.71
110	VOLLEYBALL			4,527.61	2,152.00	1,804.66	0.00	4,874.95
125	BOYS BASKETBALL			5,321.28	0.00	0.00	0.00	5,321.28
130	GIRLS BASKETBALL			3,659.20	0.00	0.00	0.00	3,659.20
160	NEW UNIFORMS			-11,334.47	0.00	0.00	0.00	-11,334.47
170	WRESTLING			2,147.79	0.00	0.00	0.00	2,147.79
175	GEN ATHLETICS			12,520.84	5,271.00	4,655.00	0.00	13,136.84
579	STUDENTS TRACK ACCOUNT			300.00	0.00	0.00	0.00	300.00
580	STUDENTS GOLF ACCOUNT			300.00	0.00	0.00	0.00	300.00
	A Totals:			22,739.94	7,423.00	7,377.64	0.00	22,785.30
B	CLASSES							
200	CLASS OF 2019			0.00	0.00	0.00	0.00	0.00
205	CLASS OF 2020			95.52	0.00	0.00	0.00	95.52
210	CLASS OF 2021			1,427.05	0.00	0.00	0.00	1,427.05
211	CLASS OF 2022			1,713.20	0.00	0.00	0.00	1,713.20
212	CLASS OF 2023			681.11	0.00	0.00	0.00	681.11
215	CLASS OF 2024			583.31	0.00	0.00	0.00	583.31
216	CLASS OF 2025			39.58	0.00	0.00	0.00	39.58
	B Totals:			4,539.77	0.00	0.00	0.00	4,539.77
C	ORGANIZATIONS							
301	POWER DRIVE			0.00	0.00	0.00	0.00	0.00
302	FFA			625.42	0.00	0.00	0.00	625.42
303	SPEECH CLUB			4,298.34	0.00	0.00	0.00	4,298.34
305	DISTRICT 7 FCCLA			6,594.95	225.00	0.00	0.00	6,819.95
306	MUSIC BOOSTERS			0.00	0.00	0.00	0.00	0.00
310	NATIONAL HONOR SOCIETY			2,758.70	0.00	0.00	0.00	2,758.70
315	FBLA			6,847.84	620.00	1,126.40	0.00	6,341.44
320	ANNUAL			2,333.20	1,215.00	6,754.49	0.00	-3,206.29
325	TOTAD			0.00	0.00	0.00	0.00	0.00
330	FCCLA			6,114.99	780.44	900.75	0.00	5,994.68
335	STUCO			2,379.44	0.00	0.00	0.00	2,379.44
340	SPEECH & DRAMA			0.00	0.00	0.00	0.00	0.00
345	ONE ACT			-33.70	0.00	50.81	0.00	-84.51
346	ART CLUB			471.13	0.00	0.00	0.00	471.13
385	LIBRARY			1,804.30	0.00	0.00	0.00	1,804.30
395	HOMECOMING			-114.67	0.00	163.68	0.00	-278.35
401	Cheer Squad			0.00	0.00	0.00	0.00	0.00
501	HIGH SCHOOL SWING CHOIR			412.35	0.00	0.00	0.00	412.35
553	ELEMENTARY STUCO			283.22	0.00	217.42	0.00	65.80
578	SkillsUSA			5,404.87	0.00	0.00	0.00	5,404.87
	C Totals:			40,180.38	2,840.44	9,213.55	0.00	33,807.27

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID; Filtered by Group.

From 10/01/2020 to 10/31/2020.

Site ID Group ID	Site Name Group Name	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
D CONCESSIONS								
		400	CONCESSIONS	1,066.42	1,726.00	1,782.75	0.00	1,009.67
			D Totals:	1,066.42	1,726.00	1,782.75	0.00	1,009.67
E MISC								
		350	SCHOLARSHIPS	0.00	0.00	0.00	0.00	0.00
		390	STUDENT ASSISTANCE	2,126.09	0.00	0.00	0.00	2,126.09
		502	YOUTH FOUNDATION	750.00	0.00	0.00	0.00	750.00
		503	LOUNGE	1,105.77	0.00	561.40	0.00	544.37
		505	CHECKING INTEREST	14,527.39	40.46	0.00	0.00	14,567.85
		510	CD Plus Interest	2,701.60	0.00	0.00	0.00	2,701.60
		520	ELEMENTARY	2,064.74	138.30	378.30	0.00	1,824.74
		540	POP FUND	7,038.59	8,191.14	0.00	0.00	15,229.73
		550	STUDENT FEES	240.00	0.00	0.00	0.00	240.00
		555	WAKEFIELD PLAYGROUND FUND	500.00	0.00	0.00	0.00	500.00
		560	MEMORIALS	200.00	0.00	0.00	0.00	200.00
		576	PE UNIFORMS	-164.00	0.00	0.00	0.00	-164.00
		577	STATE TOURNAMENTS	534.04	0.00	0.00	0.00	534.04
			E Totals:	31,624.22	8,369.90	939.70	0.00	39,054.42
			WCS Totals:	100,150.73	20,359.34	19,313.64	0.00	101,196.43
			Report Totals:	100,150.73	20,359.34	19,313.64	0.00	101,196.43

Receipt History

Detail report. Sorted by Site, Receipt Number; Filtered by Group.
From 10/01/2020 to 10/31/2020.

Receipt Number	Receipt Date	Void Date	Deposit Number	Check Number	Received From	Receipt Description	Amount	Sales Tax	Amount
Activity ID	Activity Name		Fee Name & Student ID				Amount	Tax Amount	
Tax Name	Tax Activity				Tax Rate %		Amount	Tax Amount	
WCS Wakefield Community School									
000286	10/05/2020				Donna Johnson	Yearbook 20-21			
320	ANNUAL						35.00	0.00	35.00
							Total For 000286:		35.00
000287	10/05/2020				Yearbook	Ads			
320	ANNUAL						225.00	0.00	225.00
							Total For 000287:		225.00
000288	10/05/2020				Clay Christensen	18-19 Yearbook			
320	ANNUAL						40.00	0.00	40.00
							Total For 000288:		40.00
000289	10/06/2020				VB Gate	VB Gate			
175	GEN ATHLETICS						657.00	0.00	657.00
							Total For 000289:		657.00
000290	10/06/2020				FBLA	Concessions			
400	CONCESSIONS						458.00	0.00	458.00
							Total For 000290:		458.00
000292	10/07/2020				FCCLA	Coin War			
330	FCCLA						780.44	0.00	780.44
							Total For 000292:		780.44
000293	10/07/2020				FB Gate	FB Gate-10-2-2020			
175	GEN ATHLETICS						1,037.00	0.00	1,037.00
							Total For 000293:		1,037.00
000294	10/08/2020				Lutheran High	Entry Fee VB 9/10			
175	GEN ATHLETICS						125.00	0.00	125.00
							Total For 000294:		125.00
000295	10/08/2020				Yearbook	Ads			
320	ANNUAL						150.00	0.00	150.00
							Total For 000295:		150.00
000296	10/09/2020				VB	VB Gate			
175	GEN ATHLETICS						579.00	0.00	579.00
							Total For 000296:		579.00
000297	10/08/2020				NHS	Concessions			
400	CONCESSIONS						422.00	0.00	422.00
							Total For 000297:		422.00
000298	10/09/2020				BSN Sports	VB			
110	VOLLEYBALL						2,152.00	0.00	2,152.00
							Total For 000298:		2,152.00
000299	10/09/2020				Yearbook	Ad			
320	ANNUAL						50.00	0.00	50.00
							Total For 000299:		50.00
000300	10/09/2020				Wayne Sport and Spine	Ad			
320	ANNUAL						100.00	0.00	100.00

Receipt History

Detail report. Sorted by Site, Receipt Number; Filtered by Group.
From 10/01/2020 to 10/31/2020.

Receipt Number	Receipt Date	Void Date	Deposit Number	Check Number	Received From	Receipt Description	Amount	Sales Tax	Amount
Activity ID	Activity Name		Fee Name & Student ID				Amount	Tax Amount	Amount
	Tax Name		Tax Activity		Tax Rate %		Tax Amount		
000301	10/12/2020						Total For 000300:		100.00
					Yearbook	Ad			
320	ANNUAL						75.00	0.00	75.00
							Total For 000301:		75.00
000302	10/13/2020				FBLA	Pink Out T-shirt's			
315	FBLA						620.00	0.00	620.00
							Total For 000302:		620.00
000303	10/13/2020				Yearbook	ad			
320	ANNUAL						75.00	0.00	75.00
							Total For 000303:		75.00
000304	10/13/2020				Laurel	Entry Fee VB 9/10			
175	GEN ATHLETICS						125.00	0.00	125.00
							Total For 000304:		125.00
000305	10/14/2020				Sand Creek Post & Beam	Ad			
320	ANNUAL						50.00	0.00	50.00
							Total For 000305:		50.00
000306	10/15/2020				Pepsi	Pop Machine			
540	POP FUND						21.19	0.00	21.19
							Total For 000306:		21.19
000307	10/19/2020				FCCLA	District 7 FCCLA			
305	DISTRICT 7 FCCLA						225.00	0.00	225.00
							Total For 000307:		225.00
000308	10/19/2020				Gate	FB Gate			
175	GEN ATHLETICS						1,014.00	0.00	1,014.00
							Total For 000308:		1,014.00
000309	10/19/2020				Gate Bag	Gate			
175	GEN ATHLETICS						720.00	0.00	720.00
							Total For 000309:		720.00
000310	10/19/2020				Michuacana	Ad			
320	ANNUAL						100.00	0.00	100.00
							Total For 000310:		100.00
000311	10/19/2020				Pop Machine	Pop			
540	POP FUND						169.95	0.00	169.95
							Total For 000311:		169.95
000312	10/23/2020				7th Grade	Concessions			
400	CONCESSIONS						846.00	0.00	846.00
							Total For 000312:		846.00
000313	10/23/2020				VB Gate	VB Gate			
175	GEN ATHLETICS						955.00	0.00	955.00
							Total For 000313:		955.00
000314	10/27/2020				Katie Vander Veen	Yearbook			
320	ANNUAL						40.00	0.00	40.00

Receipt History

Detail report. Sorted by Site, Receipt Number; Filtered by Group.

From 10/01/2020 to 10/31/2020.

Receipt Number	Receipt Date	Void Date	Deposit Number	Check Number	Received From	Receipt Description	Amount	Sales Tax	Amount
Activity ID	Activity Name		Fee Name & Student ID				Amount	Tax Amount	
	Tax Name		Tax Activity		Tax Rate %		Tax Amount		
							Total For 000314:		40.00
000315	10/27/2020				Providence & Roses	Ad			
320	ANNUAL						145.00	0.00	145.00
							Total For 000315:		145.00
000316	10/28/2020				Elementary	pop			
520	ELEMENTARY						138.30	0.00	138.30
							Total For 000316:		138.30
000317	10/28/2020				Haisch	Yearbooks			
320	ANNUAL						130.00	0.00	130.00
							Total For 000317:		130.00
000318	10/28/2020				Cory Brown	Brown			
175	GEN ATHLETICS						59.00	0.00	59.00
							Total For 000318:		59.00
000319	10/30/2020				Pepsi	Pepsi			
540	POP FUND						8,000.00	0.00	8,000.00
							Total For 000319:		8,000.00
000320	10/30/2020				Interest October 2020	Interest			
505	CHECKING INTEREST						40.46	0.00	40.46
							Total For 000320:		40.46
							Site Total		20,359.34
							Report Total		20,359.34

Check Summary

Sorted by Activity ID, Site ID; Filtered by Group.
From 10/01/2020 to 10/31/2020.

Activity ID Site ID	Activity Name Site Name	Check / Void Date	Vendor Name	PO Number	Invoice No.#	Description	Amount
100	FOOTBALL						
WCS	Wakefield Community School						
010491	Cleared	10/27/2020	Haley Garcia			FB Manager	150.00
010508	Cleared	10/29/2020	VISA				767.98
Total:							\$ 917.98
110	VOLLEYBALL						
WCS	Wakefield Community School						
010461	Cleared	10/08/2020	Graphic Edge			TShirts	358.33
010462	Cleared	10/08/2020	Lou's Sporting Goods			VB Gate	1,388.28
010508	Cleared	10/29/2020	VISA				58.05
Total:							\$ 1,804.66

Check Summary

Sorted by Activity ID, Site ID; Filtered by Group.
From 10/01/2020 to 10/31/2020.

Activity ID Site ID	Activity Name Site Name	Check / Void Date	Vendor Name	PO Number	Invoice No.#	Description	Amount
175	GEN ATHLETICS						
WCS	Wakefield Community School						
010450	Cleared	10/05/2020	Steve Greve			VB Official	105.00
010452	Cleared	10/06/2020	Dan Schefelbien			VB Official	130.00
010453	Cleared	10/06/2020	Rod L'Heureux			VB Official	130.00
010454	Cleared	10/07/2020	Roger Lueth			FB Official	50.00
010455	Cleared	10/07/2020	Mike Mogus			FB Official	50.00
010456	Cleared	10/07/2020	Noah Lamprecht			FB Official	50.00
010468	Cleared	10/12/2020	Steve Greve			VB Official	105.00
010469	Cleared	10/12/2020	Roger Lueth			FB Official	125.00
010470	Cleared	10/12/2020	Zach Dolen			FB Official	125.00
010471	Cleared	10/12/2020	Mike Mogus			FB Official	125.00
010472	Cleared	10/12/2020	Nathan Litchfield			FB Official	125.00
010473	Cleared	10/16/2020	Chris Wooldrik			FB Official	120.00
010474	Cleared	10/16/2020	Mitch Schweers			FB Official	120.00
010475	Cleared	10/16/2020	Ted Harder			FB Official	120.00
010476	Cleared	10/16/2020	Gary Eikmeier			FB Official	120.00
010480	Cleared	10/16/2020	Miker Eilerts			FB Official	120.00
010481	Printed	10/19/2020	Roger Lueth			FB Official	125.00
010482	Cleared	10/19/2020	Mike Mogus			FB Official	125.00
010483	Cleared	10/19/2020	Noah Lamprecht			FB Official	125.00
010484	Cleared	10/19/2020	Zach Dolen			FB Official	125.00
010485	Cleared	10/22/2020	Paul Steuter			VB Official	185.00
010486	Cleared	10/22/2020	Paul Eaton			VB Official	185.00
010487	Cleared	10/22/2020	Steve Greve			VB Official	140.00
010490	Printed	10/27/2020	Stadium Sports			TShirts	300.00
010492	Cleared	10/27/2020	Joe Brown			FB Worker	60.00
010493	Printed	10/27/2020	Mark Johnson			FB Worker	90.00
010494	Printed	10/27/2020	Jared Miller			FB Worker	45.00
010495	Printed	10/27/2020	Brad Weiland			FB Worker	60.00
010495	Printed	10/27/2020	Brad Weiland			VB Worker	120.00
010496	Printed	10/27/2020	Mike Grosz			FB Worker	20.00
010497	Printed	10/27/2020	Rich Lamprecht			FB Worker	30.00
010498	Printed	10/27/2020	Rachel Brudigam			VB Worker	435.00
010499	Cleared	10/27/2020	Heidi Brown			VB Worker	210.00
010500	Printed	10/27/2020	Savannah Nelson			VB Worker	90.00
010501	Printed	10/27/2020	Mitch Gullickson			VB Worker	60.00
010502	Printed	10/27/2020	Liz Delgado			VB Worker	60.00
010503	Printed	10/27/2020	Megan Borg			VB Worker	15.00
010504	Printed	10/27/2020	Kristyna Muller			VB Worker	30.00
010505	Printed	10/28/2020	Megan Borg			VB Worker	45.00
010506	Printed	10/28/2020	Megan Muller			VB Worker	60.00
010507	Printed	10/28/2020	Kristyna Muller			VB Worker	30.00
010509	Printed	10/30/2020	Wisner-Pilger High School			9-12 JV Tournament	90.00
010509	Printed	10/30/2020	Wisner-Pilger High School			9-19-2020 C team VB	75.00

Total: \$ 4,655.00

Check Summary

Sorted by Activity ID, Site ID; Filtered by Group.
From 10/01/2020 to 10/31/2020.

Activity ID Site ID	Activity Name Site Name	Check / Void Date	Vendor Name	PO Number	Invoice No.#	Description	Amount
315		FBLA					
WCS		Wakefield Community School					
010464	Cleared	10/08/2020	Stadium Sports			TShirts	457.00
010488	Cleared	10/23/2020	Wakefield Community Club			Wakefield Collars	25.00
010490	Printed	10/27/2020	Stadium Sports			TShirts	398.00
010508	Cleared	10/29/2020	VISA				246.40
Total:							\$ 1,126.40
320		ANNUAL					
WCS		Wakefield Community School					
010463	Cleared	10/08/2020	Walsworth Publishing Company			2020 Yearbook	6,754.49
Total:							\$ 6,754.49
330		FCCLA					
WCS		Wakefield Community School					
010451	Cleared	10/05/2020	Grafton & Associates PC			FCCLA	30.00
010465	Cleared	10/08/2020	TOTAL GRAPHICS			TShirts	75.00
010466	Cleared	10/08/2020	Nebraska FCCLA			Leadership Conference	100.00
010477	Cleared	10/16/2020	Java Joes Fundraising			FCCLA	27.90
010478	Cleared	10/16/2020	Oriental Trading Company Inc			FCCLA	160.43
010479	Cleared	10/16/2020	Amazon			COFFEE/FCCLA	36.98
010508	Cleared	10/29/2020	VISA				470.44
Total:							\$ 900.75
345		ONE ACT					
WCS		Wakefield Community School					
010508	Cleared	10/29/2020	VISA				50.81
Total:							\$ 50.81
395		HOMECOMING					
WCS		Wakefield Community School					
010508	Cleared	10/29/2020	VISA				163.68
Total:							\$ 163.68
400		CONCESSIONS					
WCS		Wakefield Community School					
010459	Cleared	10/08/2020	AquaPop LLC			Popcorn	127.50
010460	Cleared	10/08/2020	Pepsi-Cola of Siouxland			Pop	1,570.25
010489	Printed	10/27/2020	AquaPop LLC			Popcorn	85.00
Total:							\$ 1,782.75

Check Summary

Sorted by Activity ID, Site ID; Filtered by Group.
From 10/01/2020 to 10/31/2020.

Activity ID Site ID	Activity Name Site Name		Check / Void Date	Vendor Name	PO Number	Invoice No.#	Description	Amount
503	LOUNGE							
WCS	Wakefield Community School							
010460	Cleared	10/08/2020	Pepsi-Cola of Siouxland				Pop	82.00
010465	Cleared	10/08/2020	TOTAL GRAPHICS				TShirts	412.50
010479	Cleared	10/16/2020	Amazon				COFFEE/FCCLA	34.95
010508	Cleared	10/29/2020	VISA					31.95
Total:								\$ 561.40
520	ELEMENTARY							
WCS	Wakefield Community School							
010460	Cleared	10/08/2020	Pepsi-Cola of Siouxland				Pop	178.30
010467	Cleared	10/08/2020	Bank First				PT Conference Translators	200.00
Total:								\$ 378.30
553	ELEMENTARY STUCO							
WCS	Wakefield Community School							
010508	Cleared	10/29/2020	VISA					217.42
Total:								\$ 217.42
Report Total :								19,313.64

Wakefield Community School

Check Payments By Fund Report

Accounting Cycle: FY20-21; Begin Date: 11/06/2020; End Date: 11/06/2020; Display Element Description: BUILDING; Check Type: [All]; Sort By Element: FUND;
On: 11/6/2020 11:58:15 AM

Sorted By	Value	Description		
FUND	01	General Fund		
Check Number	Check Date	Payee	Reason	Amount
51676	10/13/2020	Knowing-Doing LLC	Professional Development Svcs	\$6,000.00
		Knowing-Doing LLC Total		\$6,000.00
51685	11/6/2020	ACE Hardware & Home	ITE Supplies	\$66.08
		ACE Hardware & Home Total		\$66.08
	11/6/2020	Amazon	File Cabinet Keys	\$15.74
	11/6/2020	Amazon	Disposable-Protective-Breathable-Comfortable	\$19.58
	11/6/2020	Amazon	Examination-100-Count-Disposable-Ultra-Strong-	\$18.95
	11/6/2020	Amazon	Reusable-Plastic-Face-Shields	\$67.96
	11/6/2020	Amazon	Of Mice and Men (Paperback)	\$33.45
	11/6/2020	Amazon	Araca ELPLP60 /ELPLP61 Replacement Projector Lamp with Housing for EPSON 425Wi 430i EB-95 H382A H383A H384A PowerLite 420 425 905 92 93 93+ 95 96W PowerLite 915W PowerLite 430 H388A EB-915W	\$113.20
	11/6/2020	Amazon	File Cabinet Keys	\$12.90
	11/6/2020	Amazon	CyberPower CPS1500AVR Smart App LCD UPS System, 1500VA/900W, 8 Outlets, AVR, 2U Rack/Tower,Black	\$339.95
	11/6/2020	Amazon	Compression Latch Keys	\$10.00
	11/6/2020	Amazon	Trailer Wire Harness	\$69.95
	11/6/2020	Amazon	U-Band Florescent Tube	\$114.28
		Amazon Total		\$815.96
51686	11/6/2020	Appearra	ITE Shopcoats & Towels	\$36.56
51686	11/6/2020	Appearra	Mops, Towels, Uniforms & Sanitizer	\$322.90
51686	11/6/2020	Appearra	Mops, Towels, Uniforms & Sanitizer	\$63.55
51686	11/6/2020	Appearra	BB Towels & Uniforms	\$95.45
51686	11/6/2020	Appearra	BB Towels & Uniforms	\$95.50
		Appearra Total		\$613.96
	11/6/2020	BankFirst	Safe Deposit Box Rent	\$15.00
		BankFirst Total		\$15.00
51687	11/6/2020	Blue Cross and Blue Shield of NE	K Roberts Nov Prm	\$1,388.62
		Blue Cross and Blue Shield of NE Total		\$1,388.62
51688	11/6/2020	BNT Capital LLC	Weight Room Sound System	\$5,665.28
		BNT Capital LLC Total		\$5,665.28
51689	11/6/2020	Bomgaars	Sprayer Tip	\$26.99
		Bomgaars Total		\$26.99
51690	11/6/2020	CCS Presentation Systems	ED-SW-EXT-1: Smart Learning Suite License Ext, 1 Year	\$1,386.00
		CCS Presentation Systems Total		\$1,386.00
51691	11/6/2020	City of Wakefield	Oct BB Utilities	\$32.00
51691	11/6/2020	City of Wakefield	Oct Utilities	\$204.73
51691	11/6/2020	City of Wakefield	Football Field Rent	\$2,500.00
51691	11/6/2020	City of Wakefield	Oct BB Utilities	\$106.38
51691	11/6/2020	City of Wakefield	Oct PF Utilities	\$1,016.77
51691	11/6/2020	City of Wakefield	Oct Utilities	\$4,616.07
		City of Wakefield Total		\$8,475.95
51692	11/6/2020	Colonial Research	RCC-161 Vanish	\$118.60
51692	11/6/2020	Colonial Research	Shipping	\$16.00
51692	11/6/2020	Colonial Research	Supplies	\$304.15
		Colonial Research Total		\$438.75
51693	11/6/2020	Cubby's Inc.	Board Retreat	\$37.98
51693	11/6/2020	Cubby's Inc.	Pickup Fuel	\$25.09

Check Number	Check Date	Payee	Reason	Amount
51693	11/6/2020	Cubby's Inc.	Bus Diesel	\$1,083.98
51693	11/6/2020	Cubby's Inc.	Suburban Fuel	\$72.58
51693	11/6/2020	Cubby's Inc.	Van Fuel	\$213.94
		Cubby's Inc. Total		\$1,433.57
51694	11/6/2020	Daktronics Inc	All Sport 5010R6 Console Kit	\$1,225.00
51694	11/6/2020	Daktronics Inc	L30; Service Repl Kit, G6 Scbd, Domestic w/Adapter	\$850.00
51694	11/6/2020	Daktronics Inc	Retrofit; Legacy to Gyrus Digit Driver	\$800.00
51694	11/6/2020	Daktronics Inc	Shipping	\$25.00
		Daktronics Inc Total		\$2,900.00
51695	11/6/2020	Daniels-Olsen	ITE Lumber	\$570.52
		Daniels-Olsen Total		\$570.52
51696	11/6/2020	Dollar General	ITE Supplies	\$28.20
51696	11/6/2020	Dollar General	Supplies	\$43.20
		Dollar General Total		\$71.40
51697	11/6/2020	Egan Supply Co.	Sanitizer/Disinfectant Wipes	\$164.15
51697	11/6/2020	Egan Supply Co.	Supplies	\$752.65
		Egan Supply Co. Total		\$916.80
51698	11/6/2020	Ekberg Auto Parts, Inc.	Core Deposit	(\$216.00)
51698	11/6/2020	Ekberg Auto Parts, Inc.	Floor Scrubber Batteries	\$2,016.00
51698	11/6/2020	Ekberg Auto Parts, Inc.	Heat Shrink Tubing	\$8.29
51698	11/6/2020	Ekberg Auto Parts, Inc.	Mower Repairs	\$30.97
51698	11/6/2020	Ekberg Auto Parts, Inc.	Grommets/Grease Fitting	\$34.97
51698	11/6/2020	Ekberg Auto Parts, Inc.	Illum Rocker Switch	\$10.99
51698	11/6/2020	Ekberg Auto Parts, Inc.	LED Turn ACR	\$158.76
51698	11/6/2020	Ekberg Auto Parts, Inc.	Trm/Scrw	\$5.69
		Ekberg Auto Parts, Inc. Total		\$2,049.67
51699	11/6/2020	Essential Screens	DOT Panels	\$175.80
		Essential Screens Total		\$175.80
51700	11/6/2020	ESU #1	First Quarter Billing	\$6,415.34
51700	11/6/2020	ESU #1	First Quarter Billing	\$24,691.50
51700	11/6/2020	ESU #1	First Quarter Billing	\$26,191.50
51700	11/6/2020	ESU #1	First Quarter Billing	\$2,029.50
51700	11/6/2020	ESU #1	First Quarter Billing	\$461.25
51700	11/6/2020	ESU #1	First Quarter Billing	\$10,332.00
		ESU #1 Total		\$70,121.09
51701	11/6/2020	ESU #2	E Library 2020-21	\$500.00
		ESU #2 Total		\$500.00
51702	11/6/2020	ESU #7	Verbal Behavior Training - DJ	\$25.00
		ESU #7 Total		\$25.00
51703	11/6/2020	Gill Hauling, Inc.	Garbage Service	\$300.00
51703	11/6/2020	Gill Hauling, Inc.	Rolloff Service	\$55.00
		Gill Hauling, Inc. Total		\$355.00
51704	11/6/2020	Grainger Inc.	Control Transformer	\$87.53
		Grainger Inc. Total		\$87.53
51705	11/6/2020	Grossenburg Implement, Inc	Mower Blade/Cover	\$124.25
		Grossenburg Implement, Inc Total		\$124.25
51706	11/6/2020	J.W. Pepper & Son, Inc	Just the Way You Are SAB	\$10.00
51706	11/6/2020	J.W. Pepper & Son, Inc	Treasure	\$9.75
		J.W. Pepper & Son, Inc Total		\$19.75
51707	11/6/2020	John's Welding & Tool LLC	ITE Supplies	\$137.10
		John's Welding & Tool LLC Total		\$137.10
51708	11/6/2020	KSB School Law, PC LLO	Legal Services	\$378.00
		KSB School Law, PC LLO Total		\$378.00
51709	11/6/2020	Matheson Tri-Gas Inc	ITE Gases	\$264.42
51709	11/6/2020	Matheson Tri-Gas Inc	ITE Supplies	\$629.10
		Matheson Tri-Gas Inc Total		\$893.52
51710	11/6/2020	McGraw-Hill School Education LLC	Impacto Social Studies Spanish People Make Difference Research Companion Grade 2	\$28.23

Check Number	Check Date	Payee	Reason	Amount
51710	11/6/2020	McGraw-Hill School Education LLC	Impacto Social Studies Spanish US History Student Center 1 Yr Subsc Grade 5	\$20.37
51710	11/6/2020	McGraw-Hill School Education LLC	Lectura Maravillas Reading Writing Companion Pkg Grade 4	\$43.20
51710	11/6/2020	McGraw-Hill School Education LLC	Shipping	\$147.29
		McGraw-Hill School Education LLC Total		\$239.09
51711	11/6/2020	Menards-Norfolk	ITE Supplies	\$230.07
		Menards-Norfolk Total		\$230.07
51712	11/6/2020	Miller Building Supply	ITE Supplies	\$129.24
51712	11/6/2020	Miller Building Supply	Supplies	\$177.07
51712	11/6/2020	Miller Building Supply	Grass Seed	\$14.99
51712	11/6/2020	Miller Building Supply	BB Supplies	\$25.47
		Miller Building Supply Total		\$346.77
51713	11/6/2020	Nebr Assoc Of School Boards	Supt Search Fees	\$2,400.00
		Nebr Assoc Of School Boards Total		\$2,400.00
51714	11/6/2020	Northeast Ne Insurance Agency	2021 IC School Bus Insurance	\$669.00
		Northeast Ne Insurance Agency Total		\$669.00
51715	11/6/2020	Northeast Nebraska Tire & Trailer Sales	Tire	\$155.50
51715	11/6/2020	Northeast Nebraska Tire & Trailer Sales	Tire Repair	\$28.50
51715	11/6/2020	Northeast Nebraska Tire & Trailer Sales	Tires	\$651.12
		Northeast Nebraska Tire & Trailer Sales Total		\$835.12
51716	11/6/2020	Pac N Save, Inc.	FCS Supplies	\$251.93
		Pac N Save, Inc. Total		\$251.93
51717	11/6/2020	Pender Community Hospital	DOT Panel - WH	\$28.00
		Pender Community Hospital Total		\$28.00
51718	11/6/2020	PetroChoice Holdings Inc	55 Gal Oil	\$502.45
		PetroChoice Holdings Inc Total		\$502.45
51719	11/6/2020	Pitney Bowes, Inc.	Postage Machine Lease	\$534.42
		Pitney Bowes, Inc. Total		\$534.42
51720	11/6/2020	PowerSchool Group LLC	PowerSchool SIS Hosting	\$264.00
51720	11/6/2020	PowerSchool Group LLC	PowerSchool SIS Licenses	\$874.50
51720	11/6/2020	PowerSchool Group LLC	PowerSchool SIS Maintenance and Support	\$426.36
		PowerSchool Group LLC Total		\$1,564.86
51721	11/6/2020	PrecisionIT	Sophos & SQL Database	\$21.25
		PrecisionIT Total		\$21.25
51722	11/6/2020	Provision	1080p HD Hybrid Base KIT with 2 Mini Dome Cameras	\$960.00
51722	11/6/2020	Provision	Shipping	\$20.88
		Provision Total		\$980.88
51723	11/6/2020	Ray's Mid-Bell Music, Inc.	Essential Elements	\$541.08
51723	11/6/2020	Ray's Mid-Bell Music, Inc.	Premium	\$0.01
		Ray's Mid-Bell Music, Inc. Total		\$541.09
51724	11/6/2020	RTI	Copier Lease	\$678.94
51724	11/6/2020	RTI	Copier Lease	\$678.94
		RTI Total		\$1,357.88
51725	11/6/2020	Share Corporation	Viro-Stat - Fogger Disinfectant	\$586.55
		Share Corporation Total		\$586.55
	11/6/2020	Staples	Copy Paper	\$712.25
	11/6/2020	Staples	File Folders	\$36.10
	11/6/2020	Staples	Copy Paper	\$712.25
	11/6/2020	Staples	Laminating Pouches	\$16.81
		Staples Total		\$1,477.41
51726	11/6/2020	Tri-State Turf & Irrigation	Winterize Sprinklers	\$100.00
		Tri-State Turf & Irrigation Total		\$100.00
51727	11/6/2020	Truck Center Companies	Bracket	\$10.85
51727	11/6/2020	Truck Center Companies	Handle	\$57.79
		Truck Center Companies Total		\$68.64

Check Number	Check Date	Payee	Reason	Amount
51728	11/6/2020	Vander Veen, Dwight D	2020-21 Cell Phone Allowance	\$240.00
		Vander Veen, Dwight D Total		\$240.00
51729	11/6/2020	Verizon	Mobile Hot Spots	\$308.70
51729	11/6/2020	Verizon	Mobile Hot Spots	\$308.71
		Verizon Total		\$617.41
	11/6/2020	VISA	Blitzen's Boogie. downloadable kit	\$14.95
	11/6/2020	VISA	Hip Hop Reindeer downloadable kit	\$14.95
	11/6/2020	VISA	If I were a reindeer. downloadable kit	\$16.95
	11/6/2020	VISA	Classroom Supplies	\$2,700.00
	11/6/2020	VISA	Renewal	\$115.45
	11/6/2020	VISA	Differentiation Task Cards for ELL/ESL - Modification Task Cards	\$46.55
	11/6/2020	VISA	Equiping ELLS	\$149.70
	11/6/2020	VISA	Language Rubrics for Listening, Speaking, Reading & Writing	\$30.97
	11/6/2020	VISA	Tax	\$4.13
	11/6/2020	VISA	Subscription - BS	\$15.00
	11/6/2020	VISA	Red Ribbon Week Bracklets	\$210.70
	11/6/2020	VISA	Coaches Clinic Lodging - KE	\$100.98
	11/6/2020	VISA	2020 NSCA School Counselor Academy	\$99.00
	11/6/2020	VISA	LED Retro Fit Kit	\$195.39
	11/6/2020	VISA	No Parking Sign	\$19.95
	11/6/2020	VISA	Main Entrance Vinyl Lettering	\$71.17
	11/6/2020	VISA	Slip Clutch Gear	\$176.84
		VISA Total		\$3,982.68
51730	11/6/2020	Vision Service Plan	K Roberts Vision Prm	\$20.17
		Vision Service Plan Total		\$20.17
51731	11/6/2020	Wakefield Republican, The	Budget Publishing/Mtg Notice	\$263.82
51731	11/6/2020	Wakefield Republican, The	Calendar	\$266.00
51731	11/6/2020	Wakefield Republican, The	Mtg Proceedings	\$392.36
		Wakefield Republican, The Total		\$922.18
51732	11/6/2020	Wakefield School-Interim	Civic Center Rental - FCCLA	\$100.00
51732	11/6/2020	Wakefield School-Interim	Business Competition	\$35.00
51732	11/6/2020	Wakefield School-Interim	Postage	\$400.00
51732	11/6/2020	Wakefield School-Interim	Bus Registration	\$16.00
		Wakefield School-Interim Total		\$551.00
51733	11/6/2020	Wayne Herald	Para/Supt Ad	\$151.00
		Wayne Herald Total		\$151.00
Sub Total				\$124,871.44
Sorted By	Value	Description		
FUND	03	Employee Benefit Fund		
Check Number	Check Date	Payee	Reason	Amount
1277	11/6/2020	AxisPlus Benefits	Sept Participant Fee	\$100.70
		AxisPlus Benefits Total		\$100.70
Sub Total				\$100.70
Sorted By	Value	Description		
FUND	06	School Nutrition Fund		
Check Number	Check Date	Payee	Reason	Amount
5244	11/6/2020	Appeara	Aprons, Mops & Towels	\$246.97
		Appeara Total		\$246.97
5245	11/6/2020	Cash-Wa Distributing	Food/Supplies	\$1,045.27
5245	11/6/2020	Cash-Wa Distributing	Credit	(\$525.83)
5245	11/6/2020	Cash-Wa Distributing	Food	\$139.00
5245	11/6/2020	Cash-Wa Distributing	Food/Supplies	\$10,668.25
		Cash-Wa Distributing Total		\$11,326.69
5246	11/6/2020	City of Wakefield	Oct Utilities	\$10.77
5246	11/6/2020	City of Wakefield	Oct Utilities	\$242.95

Check Number	Check Date	Payee	Reason	Amount
		City of Wakefield Total		\$253.72
5247	11/6/2020	Cubby's Inc.	Lunch Expense	\$38.97
		Cubby's Inc. Total		\$38.97
5248	11/6/2020	Dollar General	Distilled Water	\$4.00
5248	11/6/2020	Dollar General	Foam Plates	\$8.00
5248	11/6/2020	Dollar General	Food	\$10.90
		Dollar General Total		\$22.90
5249	11/6/2020	Gill Hauling, Inc.	Garbage Service	\$300.00
		Gill Hauling, Inc. Total		\$300.00
5250	11/6/2020	Hiland Dairy	Juice Credit	(\$3.99)
5250	11/6/2020	Hiland Dairy	Juice/Milk	\$340.73
5250	11/6/2020	Hiland Dairy	Milk/Juice	\$3,378.07
		Hiland Dairy Total		\$3,714.81
5251	11/6/2020	Pac N Save, Inc.	Food	\$98.21
		Pac N Save, Inc. Total		\$98.21
	11/6/2020	Sysco Lincoln	Food/Supplies	\$2,170.79
	11/6/2020	Sysco Lincoln	Credit	(\$457.34)
	11/6/2020	Sysco Lincoln	Food/Supplies	\$10,174.24
		Sysco Lincoln Total		\$11,887.69
5252	11/6/2020	Techno Ply Ltd	Lemon Sani-64	\$1,195.48
		Techno Ply Ltd Total		\$1,195.48
5253	11/6/2020	US Foods Inc- Commodities	Commodities	\$2,957.50
		US Foods Inc- Commodities Total		\$2,957.50
5254	11/6/2020	Walmart Community	Supplies	\$55.88
		Walmart Community Total		\$55.88
Sub Total				\$32,098.82
Grand Total				\$157,070.96

Wakefield Community School

Payroll Voucher By Vendor Report

Accounting Cycle: FY20-21; Voucher: 111320,110520HSA; Vendor: [All]; Order By: Vendor; Account Type: Liability; Created On: 11/6/2020 12:12:53 PM

Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111320	BankFirst	195103		Aflac	\$581.23
Register	Register Paid Date	Account Code	Deduction		Amount
111320	11/13/2020	01-00941-000	Aflac - Accident 125		\$254.02
111320	11/13/2020	01-00941-000	Aflac - Cancer 125		\$162.63
111320	11/13/2020	01-00941-000	Aflac - Hospital Indemnity		\$75.92
111320	11/13/2020	01-00941-000	Aflac - Short Term Disability		\$88.66
Sub Total					\$581.23
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
110520HSA	BankFirst	195103	51684	Ashley Campbell - HSA	\$106.92
Register	Register Paid Date	Account Code	Deduction		Amount
111320	11/13/2020	01-00941-000	HSA Ashley Campbell		\$106.92
Sub Total					\$106.92
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111320	BankFirst	195103	51678	AxisPlus Benefits	\$4,533.29
Register	Register Paid Date	Account Code	Deduction		Amount
111320	11/13/2020	01-00941-000	Child Care 125		\$2,183.32
111320	11/13/2020	01-00941-000	Med Reimb 125		\$2,199.97
111320	11/13/2020	06-00941-000	Med Reimb 125		\$150.00
Sub Total					\$4,533.29
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111320	BankFirst	195103		BankFirst	\$76,565.57
Register	Register Paid Date	Account Code	Deduction		Amount
111320	11/13/2020	01-00941-000	Federal Withholding		\$23,895.18
111320	11/13/2020	06-00941-000	Federal Withholding		\$481.85
111320	11/13/2020	01-00941-000	FICA		\$41,113.54
111320	11/13/2020	06-00941-000	FICA		\$1,183.10
111320	11/13/2020	01-00941-000	Medicare		\$9,615.18
111320	11/13/2020	06-00941-000	Medicare		\$276.72
Sub Total					\$76,565.57
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111320	BankFirst	195103	51679	Blue Cross and Blue Shield of NE	\$78,510.22
Register	Register Paid Date	Account Code	Deduction		Amount
111320	11/13/2020	01-00901-000	BCBS Empl Dental 125		\$32.46
111320	11/13/2020	01-00941-000	BCBS Empl Dental 125		\$1,588.99
111320	11/13/2020	01-00941-000	BCBS Empl Health 125		\$3,124.80
111320	11/13/2020	01-00941-000	BCBS Employer Dental		\$1,829.07
111320	11/13/2020	06-00941-000	BCBS Employer Dental		\$59.08
111320	11/13/2020	01-00941-000	BCBS Employer Hlth		\$70,721.42
111320	11/13/2020	06-00941-000	BCBS Employer Hlth		\$1,154.40
Sub Total					\$78,510.22
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
110520HSA	BankFirst	207276		Christy Roberts - HSA	\$106.92
Register	Register Paid Date	Account Code	Deduction		Amount
111320	11/13/2020	06-00941-000	HSA Christy Roberts		\$106.92
Sub Total					\$106.92

Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
110520HSA	BankFirst	207276		Dave Lunz - HSA	\$106.92
Register	Register Paid Date	Account Code	Deduction		Amount
111320	11/13/2020	06-00941-000	HSA Dave Lunz		\$106.92
Sub Total					\$106.92
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111320	BankFirst	195103		Federal Reserve KC	\$240,435.39
Register	Register Paid Date	Account Code	Deduction		Amount
111320	11/13/2020	01-00941-000	Direct Deposit		\$233,409.79
111320	11/13/2020	06-00941-000	Direct Deposit		\$7,025.60
Sub Total					\$240,435.39
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111320	BankFirst	195103		Iowa Department of Revenue	\$200.00
Register	Register Paid Date	Account Code	Deduction		Amount
111320	11/13/2020	01-00941-000	Iowa State Tax		\$200.00
Sub Total					\$200.00
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
110520HSA	BankFirst	195103		Kaylen Tunink - HSA	\$301.46
Register	Register Paid Date	Account Code	Deduction		Amount
111320	11/13/2020	01-00941-000	HSA Kaylen Tunink		\$301.46
Sub Total					\$301.46
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
110520HSA	BankFirst	195103		Kim Barge - HSA	\$106.92
Register	Register Paid Date	Account Code	Deduction		Amount
111320	11/13/2020	01-00941-000	HSA Kim Barge		\$106.92
Sub Total					\$106.92
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
110520HSA	BankFirst	195103		LaVonne Carson - HSA	\$106.92
Register	Register Paid Date	Account Code	Deduction		Amount
111320	11/13/2020	01-00941-000	HSA LaVonne Carson		\$106.92
Sub Total					\$106.92
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111320	BankFirst	195103	51680	Madison National Life	\$2,290.76
Register	Register Paid Date	Account Code	Deduction		Amount
111320	11/13/2020	01-00941-000	Dependent Life Ins		\$6.30
111320	11/13/2020	06-00941-000	Dependent Life Ins		\$2.10
111320	11/13/2020	01-00901-000	Life Ins Employer		\$53.50
111320	11/13/2020	01-00941-000	Life Ins Employer		\$748.00
111320	11/13/2020	06-00941-000	Life Ins Employer		\$39.00
111320	11/13/2020	01-00941-000	Long Term Disability		\$1,441.86
Sub Total					\$2,290.76
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111320	BankFirst	195103		MG Trust Company	\$4,086.53
Register	Register Paid Date	Account Code	Deduction		Amount
111320	11/13/2020	01-00941-000	403b Plan		\$175.00
111320	11/13/2020	06-00941-000	403b Plan		\$200.00
111320	11/13/2020	01-00941-000	403b Plan ROTH		\$3,711.53
Sub Total					\$4,086.53

Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111320	BankFirst	195103		Nebraska Department of Revenue	\$11,934.58
Register	Register Paid Date	Account Code	Deduction		Amount
111320	11/13/2020	01-00941-000	State Withholding - NE		\$11,703.50
111320	11/13/2020	06-00941-000	State Withholding - NE		\$231.08
Sub Total					\$11,934.58
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111320	BankFirst	195103		Nebraska Retirement System	\$64,993.83
Register	Register Paid Date	Account Code	Deduction		Amount
111320	11/13/2020	01-00941-000	NPERS		\$63,243.76
111320	11/13/2020	06-00941-000	NPERS		\$1,750.07
Sub Total					\$64,993.83
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
110520HSA	BankFirst	195103		Patricia Wurdeman - HSA	\$106.92
Register	Register Paid Date	Account Code	Deduction		Amount
111320	11/13/2020	01-00941-000	HSA Patricia Wurdeman		\$106.92
Sub Total					\$106.92
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
110520HSA	BankFirst	195103		Rosa Morelos - HSA	\$106.92
Register	Register Paid Date	Account Code	Deduction		Amount
111320	11/13/2020	01-00941-000	HSA Rosa Morelos		\$106.92
Sub Total					\$106.92
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
110520HSA	BankFirst	195103		Sage Gideon - HSA	\$106.92
Register	Register Paid Date	Account Code	Deduction		Amount
111320	11/13/2020	01-00941-000	HSA Sage Gideon		\$106.92
Sub Total					\$106.92
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
110520HSA	BankFirst	195103		Shannon Carroll - HSA	\$224.51
Register	Register Paid Date	Account Code	Deduction		Amount
111320	11/13/2020	01-00941-000	HSA Shannon Carroll		\$224.51
Sub Total					\$224.51
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
110520HSA	BankFirst	195103		Teresa Soderberg - HSA	\$106.92
Register	Register Paid Date	Account Code	Deduction		Amount
111320	11/13/2020	01-00941-000	HSA Teresa Soderberg		\$106.92
Sub Total					\$106.92
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111320	BankFirst	195103	51681	Vision Service Plan	\$866.60
Register	Register Paid Date	Account Code	Deduction		Amount
111320	11/13/2020	01-00901-000	Vision 125		\$18.87
111320	11/13/2020	01-00941-000	Vision 125		\$819.44
111320	11/13/2020	06-00941-000	Vision 125		\$28.29
Sub Total					\$866.60
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111320	BankFirst	195103	51682	Washington National Insurance Co	\$60.90
Register	Register Paid Date	Account Code	Deduction		Amount
111320	11/13/2020	01-00941-000	WA Natl - Cancer Ins 125		\$60.90
Sub Total					\$60.90

Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111320	BankFirst	195103	51683	WCS-General Fund	\$1,589.75
Register	Register Paid Date	Account Code	Deduction		Amount
111320	11/13/2020	01-00941-000	Limited Computer Use		\$63.00
111320	11/13/2020	01-00941-000	Summer Ins 125		\$1,403.52
111320	11/13/2020	06-00941-000	Summer Ins 125		\$123.23
Sub Total					\$1,589.75
Grand Total					\$488,136.90

2020-2021 School Year

AUGUST 2020							
S	M	T	W	Th	F	S	
							1
2	3	4	5	6	7	8	
9	10	11	12	13	14	15	
16	17	18	19	20	21	22	
23	24	25	26	27	28	29	
30	31						

17-19 Teacher Preservice
18 Meet & Greet @ 5:00pm
20 School Resumes
26 2:00 Dismissal

SEPTEMBER 2020						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

2 2:00 Dismissal
7 Labor Day - No School
9 2:00 Dismissal
16 2:00 Dismissal
23 2:00 Dismissal
30 2:00 Dismissal

OCTOBER 2020						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

1 2:00 Dismissal
 P/T Conferences 3:00-9:00pm
2 No School
7 2:00 Dismissal
14 2:00 Dismissal
16 End of 1st Quarter
21 2:00 Dismissal
28 2:00 Dismissal

35 Student Days 40 Teacher Days

NOVEMBER 2020						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

4 2:00 Dismissal
11 2:00 Dismissal
18 2:00 Dismissal
25 1:00 Dismissal
26&27 Thanksgiving Break

DECEMBER 2020						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

2 2:00 Dismissal
9 2:00 Dismissal
16 2:00 Dismissal
23 1:00 Dismissal
 End of 2nd Quarter
 End of 1st Semester
24-31 Christmas B

51 Student Days 51 Teacher Days
 86 Student Days 91 Teacher Days

JANUARY 2021						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

1,2,3 Christmas Break
4 Teacher Work Days
5 School Resumes
6 2:00 Dismissal
13 2:00 Dismissal
18 Teacher In-Service
20 2:00 Dismissal
27 2:00 Dismissal

FEBRUARY 2021						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

3 2:00 Dismissal
10 2:00 Dismissal
11 2:00 Dismissal
 P/T Conferences 3:00-9:00pm
12 No School
15 Teacher In-Service
17 2:00 Dismissal
24 2:00 Dismissal

MARCH 2021						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

3 2:00 Dismissal
5 End of 3rd Quarter
10 2:00 Dismissal
12 Spring Break
17 2:00 Dismissal
24 2:00 Dismissal
31 2:00 Dismissal

41 Student Days 45 Teacher Days

APRIL 2021						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

2,5 No School
7 2:00 Dismissal
14 2:00:00 Dismissal
21 2:00 Dismissal
28 2:00 Dismissal

MAY 2021						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

5 2:00 Dismissal
12 2:00 Dismissal
16 Graduation
19 2:00 Dismissal
20 End of 4th Quarter
 End of 2nd Semester
21-27 Snow Day Make Up
31 Memorial Day

50 Student Days 50 Teacher Days
 91 Student Days 95 Teacher Days

JUNE 2021						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

JULY 2021						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Total Student Days - 177
 Total Teacher Days - 186

Curriculum Meeting Agenda 11-2-20

1. Grading scale revision:

Wakefield (current)	Model #1	Proposed Scale
A+ 100 4.000	A+ 99-100 4.000	A+ 98-100 4.000
A 99-95 4.000	A 94-98 4.000	A 93-97 4.000
A- 94 3.667	A- 92-93 3.667	A- 90-92 3.667
B+ 93 3.333	B+ 90-91 3.333	B+ 85-89 3.333
B 92-88 3.000	B 85-89 3.000	B 80-84 3.000
B- 87 2.667	B- 83-84 2.667	C+ 75-79 2.333
C+ 86 2.333	C+ 81-82 2.333	C 70-74 2.000
C 85-78 2.000	C 76-80 2.000	D+ 65-69 1.667
C- 77 1.667	C- 74-75 1.667	D 60-64 1.000
D+ 76 1.333	D+ 72-73 1.333	F < 60 0.000
D 75-71 1.000	D 67-71 1.000	
D- 70 0.667	D- 65-66 0.667	
F 69-0 0.000	F < 65 0.000	

Rationale: Our current scale does not reflect current practices of determining grades according to basic, proficient and advanced. That a student could theoretically show that they know 69% of a subject or unit and not get credit is troublesome. Our grading scale is punitive to students at the bottom of the scale and it is even worse at the top. Our scale puts our top students at a disadvantage when they are compared with other students using GPA.

*see OPS and SSC grading practices.

2. Eligibility policy revision considerations

- a. Allowing for a student to be down in two subjects as opposed to ~~two~~ ^{one}.
- b. Allowing for two weeks of probation instead of one. Allowing reasonable time for a student to improve their grade. Giving the teacher a reasonable time to offer improvement opportunities without having to manufacture them.
- c. Allowing the administration in cooperation with the teacher to take a student off the ineligibility list if the situation warrants it.
- d. To change the timeline of informing a student and parent or guardian that they are on the ineligibility list to Friday afternoon. To tell a student that they cannot play in a contest the day of that contest is troublesome for the administration, student, and parent.

Eligibility Proposal:

Wakefield Community Schools values the educational opportunities and personal development that our athletic and activity programs offer to our students. Wakefield Community Schools understands the importance of maintaining an appropriate level of performance in a student's academic classes to maintain eligibility. A student must be committed to their academic pursuits in order to be eligible to participate in extracurricular activity groups or attend school-sponsored events. The eligibility policy at Wakefield Community Schools is designed to motivate and support students who encounter academic struggles to ensure they are successful and able to participate in valuable educational opportunities.

A 7-12 student will be placed on academic probation the following week (Monday-Sunday) if they are failing one or more classes at noon on the last day of the week.

- A student on academic probation may be withheld from practices or meetings until the student is passing the class.

- A student on academic probation will be assigned After School Program if they are missing any assignments, projects, or papers until they are current in all classwork.

A student will not be eligible for extracurricular athletics, activity groups, or school events if they are failing two or more classes for two or more weeks at noon on the last day of the week.

- An ineligible student will be on academic probation and may be withheld from practices or activity group meetings.
- Ineligible students will be assigned to the After School Program until they are current with schoolwork in all classes.
- If a student that is ineligible is passing all classes or all but one class at noon on the last day of the week will be eligible for contests and events the following week (Monday-Sunday).
- A student still not passing one class at the end of that week will still be on academic probation.

Eligibility Schedule:

- Academic Eligibility will be determined at the end of the second full week of every quarter.
- Academic Eligibility will extend one week after the last full week of the quarter.
- The School Counselor will run a report of failing students at 9:00 am on Thursday and will notify students of failing grades.
- At noon on the last day of the week, the School Counselor will print probation/ineligible reports that will be handed to students and emailed and mailed to parents/guardians.
- Probation/Ineligible period will run the following Monday-Sunday.

The principal will have the authority to develop specific educational plans and declare a student eligible if they believe the student's case warrants it.

Music students that are determined to be ineligible will be allowed to perform in school concerts. Those events are deemed to be co-curricular,

not extracurricular. Music students would be ineligible for Conference, District, State, or other honor music events.

Current eligibility policy:

Weekly Eligibility Policy

In order to ensure a proper perspective between academics and extracurricular activities, the Wakefield Board of Education has adopted the following weekly eligibility policy. If any student in grades 7-12 is failing one or more classes on the first day of the school week he/she will be placed on academic probation for that week. If the student fails to raise his grades to a passing level (70% or better), the students will be declared ineligible for participation in extracurricular activities for the ensuing calendar week. The ineligible student will remain on the ineligible list, on a weekly basis, until such time the student's grades are considered passing (70% or better). Conversely, if the student does raise his grades to 70% or better during the probationary week, the student will be declared eligible for participation.

Any music student who is academically ineligible will be allowed to participate in the large ensemble (choir or band) for a concert at Wakefield School. The music student will be excluded from all other performances, including but not limited to: small ensembles, solos, swing choir, glees. Conference choir or band, honor choirs and bands, pep band, and district music are considered extra events and will not be attended by an ineligible student.

The principal will have the authority to develop specific educational plans for students, in order to help students who appear on the probation/ineligible list.

Examples of this may include requiring attendance in the After School Program, students staying after on early-dismissal days to complete homework, etc.

4043

Professional Boundaries and Appropriate Relationships Between Employees and Students

School district employees and student teachers or interns (“employees”) are responsible for conducting themselves professionally and for teaching and modeling high standards of behavior and civic values, both at and away from school. Employees are required to establish and maintain professional boundaries with students and must have appropriate relationships with students. They may be friendly with students, but they are the students’ teachers, not their friends, and they must take care to see that this line does not become blurred. This applies to employees’ conduct and interactions with students and to material they post on personal web sites and other social networking sites including, but not limited to, Instagram, Facebook, and Twitter. The posting or publication of messages or pictures or other images that diminish an employee’s professionalism or ability to maintain the respect of students and parents may impair his or her ability to be an effective employee. Employees are expected to behave at all times in a manner supportive of the best interests of students.

Sexual Relationships Prohibited. Employees are prohibited from engaging in any relationship that involves sexual contact or sexual penetration with a student while the student is a current student and for a minimum of one year after the date of the student's graduation or the date the student otherwise ceases enrollment. Sexual contact has the same meaning as in section 28-318, and sexual penetration has the same meaning as in section 28-318.

Grooming Prohibited. Employees are prohibited from engaging in grooming with students. Grooming means building trust with a student and individuals close to the student in an effort to gain access to and time alone with the student, with the ultimate goal of engaging in sexual contact or sexual penetration with the student, regardless of when in the student’s life the sexual contact or sexual penetration would take place.

Unless an employee can clearly and convincingly demonstrate a legitimate educational purpose, grooming behaviors and related conduct that are a violation of this policy include, but are not limited to:

- Communicating about sex when the discussion is not required by a specific aspect of the curriculum.
- Joking about matters involving sex, using double entendre or making suggestive remarks of a sexual nature.

- Displaying sexually inappropriate material or objects.
- Making any sexual advance, whether written, verbal, or physical or engaging in any activity of a sexual or romantic nature.
- Kissing of any kind.
- Dating a student or a former student within one year of the student graduating or otherwise leaving the district.
- Intruding on a student's personal space (e.g. by touching unnecessarily, moving too close, staring at a portion of the student's body, or engaging in other behavior that makes the student uncomfortable).
- Initiating unwanted physical contact with a student.
- Communicating electronically (e.g. by e-mail, text messaging, or through social media) on a matter that does not pertain to school.
- Playing favorites or permitting a specific student to engage in conduct that is not tolerated from other students.
- Discussing the employee's personal issues or problems that should normally be discussed with adults.
- Giving a student a gift of a personal nature.
- Giving a student a ride in the employee's vehicle without first obtaining the express permission of the student's parents or a school administrator.
- Taking a student on an outing without first obtaining the express permission of the student's parents or a school administrator.
- Inviting a student to the employee's residence without first obtaining the express permission of the student's parents and a school administrator.
- Going to a student's home when the student's parent or a proper chaperone is not present.
- Repeatedly seeking to be alone with a student.
- Being alone in a room with an individual student at school with the door closed.
- Any after-school hours activity with only one student.
- Any other behavior which exploits the special position of trust and authority between an employee and student.

This list is not exhaustive. Any behavior which exploits a student is unacceptable. If in doubt, ask yourself, "Would I be doing this if my family or colleagues were standing next to me?"

Communication Between Employees and Students. The preferred methods for employees to communicate with students are in person, school e-mail accounts and/or a school supported learning management system. Employees may use the following personal communication systems to

communicate with students: district supported learning management system (for example: Google Classroom, SeeSaw, or Canvas), school e-mail, as well as telephone communications (both cellular or land-line). A personal communication system is a device or software that provides for communication between two or more parties and is capable of receiving, displaying, or transmitting communication. Personal communication system includes, but is not limited to, a mobile or cellular telephone, an email service, or a social media platform.

Employee communications with students through a communication system generally are to be sent simultaneously to multiple recipients and not just to one student. The burden to demonstrate the appropriateness of a communication with a student only shall rest with the employee.

Reporting a Policy Violation. Anyone may report suspected grooming, other unacceptable employee conduct, or any violation of this policy as follows:

School District. Reports may be made to a principal, the superintendent, or the Title IX Coordinator in person, by mail, by telephone, or email.

Nebraska Department of Education. Reports may be made at: Nebraska Department of Education, Attn: Certification Investigations' Office, P.O. Box 94933, Lincoln NE 68509 or Nde.investigations@nebraska.gov.

Nebraska Department of Health and Human Services. Reports may be made by calling the Child Abuse and Neglect Hotline at (800) 652-1999.

Law Enforcement. Reports may be made to the local police department by calling (402) 287-2286, the Wayne County Sheriff at (402) 775-5608, the Dixon County Sheriff at (402) 755-2255, or the Nebraska State Patrol at (800) 525-5555.

An employee is required to make a report to a principal or the superintendent if the employee reasonably believes that another employee has violated or may have violated this policy. Minor concerns or violations shall be reported within 24 hours. Major concerns or violations shall be reported immediately. Violations committed by or concerns about the superintendent shall be reported to the school board president.

A student who feels his or her boundaries have been violated should directly inform the offender that the conduct or communication is offensive and must stop. If the student does not wish to communicate directly with the

offender or if direct communication has been ineffective, the student should report the conduct or communication to a teacher, administrator, counselor, the Title IX coordinator, or other school employee with whom she or he feels comfortable.

Retaliation Prohibited. Retaliation for good faith reports or complaints made as a result of this policy is prohibited. Individuals who knowingly and intentionally make a false report shall be subject to discipline as provided by district policy and state law.

Policy Violations. Any violation of this policy by an employee may result in disciplinary action up to and including dismissal from employment and/or referral to the Nebraska Department of Education, which may result in the suspension or revocation of the employee's certificate. Any violation involving sexual or other abuse will result in referral to the Nebraska Department of Health and Human Services, law enforcement, or both.

Policy Verification. Employees shall verify that they have received, reviewed, and understood this policy by signing an acknowledgment document indicating the same.

No Limits on Reports to NDE. Nothing in this policy shall be construed to limit any certificated employee's duty to report any known violation of the standards of professional practices (Title 92, Nebraska Administrative Code, Chapter 27, commonly known as Rule 27) adopted by the Nebraska Board of Education.

Adopted on: _____
Revised on: _____
Reviewed on: _____

2008 Meetings

The formation of policy is public business and will be conducted openly in accordance with the Nebraska Open Meetings Act.

1. Types of Meetings

- a. The board shall hold its regular meetings on or before the third Monday of each month.
- b. Special and emergency meetings may be called as provided by law.
- c. The board may schedule work sessions and retreats in order to provide board members and administrators with the opportunity to plan, research, and engage in discussion.

2. Notice

The board shall give reasonable advance publicized notice of the time and place of each of its meetings, which generally will be 48 hours or more in advance of the meeting. Such notice shall be transmitted to all members of the board and to the public. Notice of regular and special meetings shall be published in a newspaper of general circulation within the district and, if available, on the newspaper's website.. Newspapers of general circulation in the district include, but are not necessarily limited to, the Wakefield Republican or the Omaha World-Herald. Such notice shall contain a statement that the agenda shall be readily available for public inspection at the administration office of the school during the normal business hours. In addition, the superintendent is authorized, but not required, to publish the notice of any meeting on the school district's website, posting in three prominent places within the school district, or by any other appropriate method designated by the board.

When it is necessary to hold an emergency meeting without reasonable advance public notice, the nature of the emergency shall be stated in the minutes of the meeting, and any formal action taken in such meeting shall pertain only to the emergency. Complete minutes of such emergency meetings specifying the nature of the emergency and any formal action taken at the meeting shall be made available to the public no later than the end of the next regular business day.

3. Weather Delays

In the event of inclement weather which makes it dangerous or unreasonable for board members or members of the public to attend a meeting for which notice has already been given, such meeting may be postponed by the board president. The board will communicate the delay to members of the public by posting it on the district's website and by following the same communication protocol that the district follows when student attendance at school is called off due to inclement weather. When possible, the board president and superintendent will attempt to communicate the information to local media members and business owners to assist in notifying the public of the delay. Notice of the date, time, and location of the postponed meeting will be advertised as required in the "Notice" section above.

4. Minutes

- a. The board shall keep minutes of all meetings showing the time, place, members present and absent, the method(s) and date(s) of the meeting notice, and the substance of all matters discussed.
- b. Any action taken on any question or motion duly moved and seconded shall be by roll call vote of the board in open session, and the record shall state how each member voted, or if the member was absent or not voting.
- c. The minutes of all meetings and evidence and documentation received or disclosed in open session shall be public record and may be published on the school district's website.

Adopted on: 12/14/2009

Revised on: 11/12/2020

Reviewed on: 07/13/2020 & 11/12/2020

3001 Budget

The board of education shall adopt a budget each year to support the school district's programs and services for the ensuing fiscal year. The superintendent of schools shall be responsible for developing the budget subject to the direction and decisions of the board. The budget document shall be under continuous development, based upon the requirements of the adopted educational program.

Proposed Budget. The superintendent shall prepare the proposed budget in accordance with board policies and goals, state statutes, and regulations. As the district's spending plan, the budget will be based on up-to-date revenue estimates, and will reflect the assessed needs and programs approved by the board.

Budget Hearing Notice. Notice of place and time of the hearing, together with a summary of the proposed budget statement, must be published at least four calendar days prior to the date set for hearing in a newspaper of general circulation within the school district. The four calendar days shall include the day of publication but not the day of hearing.

Budget Hearing. The board must conduct a hearing prior to adopting the budget. The hearing must be held separately from any regularly scheduled meeting and may not be limited by time. The board must make a presentation outlining key provisions of the proposed budget statement, including, but not limited to, a comparison with the prior year's budget. Any member of the public desiring to speak on the proposed budget statement shall be allowed to address the board at the hearing and must be given a reasonable amount of time to do so. Five minutes shall generally be considered a reasonable amount of time.

Budget Hearing Documents. The board must make at least three copies of the proposed budget statement and at least one copy of all other reproducible written material to be discussed at the hearing available to the public at the hearing.

Budget Adoption. After the budget hearing, the proposed budget statement shall be adopted or amended and adopted as amended. If the adopted budget statement reflects a change from that shown in the published proposed budget statement, a summary of the changes (including the items changed and the reasons for such changes) must be published in a newspaper of general

circulation within the school district within twenty calendar days after its adoption without further hearing.

Certification and Filing. The amount to be received from personal and real property taxation shall be certified to the appropriate levying board as provided by law. The budget shall also be filed with the state auditor.

Purchase Authorization. Except for bids required under the section "Bid Letting and Contracts," the board's adoption of the budget shall authorize the purchases without further board action.

Monthly Report. At each monthly board meeting, the superintendent will provide a report on the current status of the major sections of the budget.

Adopted on: 2/08/2010

Revised on: 11/12/2020

Reviewed on: 9/14/2020 & 11/12/2020

3004.1
Fiscal Management for Purchasing and Procurement Using Federal Funds

I. Applicability of Policy

This policy applies only to non-construction related purchases undertaken with federal funds which are subject to the federal Uniform Grant Guidance (UGG) and other applicable federal law, including but not limited to the Education Department and General Administration Regulations (EDGAR) and the United States Department of Agriculture (USDA) regulations governing school food service programs. In the event this policy conflicts or is otherwise inconsistent with mandatory provisions of the UGG, EDGAR or other applicable federal law, the mandatory provisions of the laws shall control.

All other non-construction purchases will be governed by the Board's general purchasing policy, which can be found earlier in this subsection. In the event of a conflict between state and federal law, the more stringent requirement shall apply.

This procurement policy shall govern all purchasing activities that relate to any aspect of the National School Lunch and Breakfast Programs. The district's goal is to fully implement all required procurement rules, regulations and policies set forth in 2 CFR 200, 7 CFR parts 210, 3016 and 3019, and by the Nebraska Department of Education.

II. Procurement System

The District maintains the following purchasing procedures.

A. Responsibility for Purchasing

The authority to make purchases shall be governed by the District's purchasing policy, which can be found elsewhere in this section. Except as otherwise provided in the District's purchasing policy, the acquisition of services, equipment, and supplies shall be centralized in the administration office under the supervision of the superintendent of schools, who shall be responsible for developing and administering the purchasing program of the school district. Purchases or commitments of district funds that are not authorized by this policy will be the responsibility of the person making the commitment.

B. Methods of Purchasing

The type of purchase procedures required depends on the cost of the item(s) being purchased.

1. Purchases up to \$10,000 (Micro-Purchases)

Micro-purchase means a purchase of supplies or services using simplified acquisition procedures, the annual aggregate amount of which does not exceed \$10,000. Micro-purchases may be made or awarded without soliciting competitive quotations, to the extent district staff determine that the cost of the purchase is reasonable. For purposes of this policy "reasonable" means the purchase is comparable to market prices for the geographic area.

To the extent practicable, the District distributes micro-purchases equitably among qualified suppliers. The District will follow its standard policy on purchasing, which can be found earlier in this subsection.

2. Purchases between \$10,000 and \$250,000 (Small Purchase Procedures)

Small purchases are purchases that, in the aggregate amount, is more than \$10,000 and less than \$250,000 annually. For small purchases, price or rate quotes shall be obtained in advance from a reasonable number of qualified sources as detailed in the district's standard policies on purchasing and on bid letting and contracts, which can be found earlier in this subsection.

3. Purchases Over \$250,000

a) Sealed Bids (Formal Advertising)

For purchases over \$250,000, the district will generally follow the bidding process outlined in the board's policy on Bidding for Construction, Remodeling, Repair or Site Improvement.

b) Contract/Price Analysis

The District performs a cost or price analysis in connection with every procurement action in excess of \$250,000, including contract modifications. The district will make an independent estimate of costs prior to receiving bids or proposals.

4. Noncompetitive Proposals (Sole Sourcing)

- a) Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:
 - 1) The item is available only from a single source;
 - 2) The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
 - 3) The federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the District; or
 - 4) After solicitation of a number of sources, competition is determined inadequate.
- b) Noncompetitive proposals may only be solicited with the approval of the superintendent or the board. Sufficient and appropriate documentation that justifies the sole sourcing decision must be maintained by the superintendent or designee.
- c) A cost or price analysis will be performed for noncompetitive proposals when the price exceeds \$250,000.

C. Use of Purchase (Debit & Credit) Cards

District use of purchase cards is subject to the policy on purchase cards which can be found elsewhere in this subsection.

D. Federal Procurement System Standards

The district's procurement transactions will be conducted in a manner providing full and open competition consistent with 2 C.F.R §200.319.

The District will maintain and follow general procurement standards consistent with 2 C.F.R. §200.318.

E. Debarment and Suspension

The District awards contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.

The District may not subcontract with or award subgrants to any person or company who is debarred or suspended. For all contracts over \$25,000 the District verifies that the vendor with whom the District intends to do business with is not excluded or disqualified. 2 C.F.R. Part 200, Appendix II(1) and 2 C.F.R. §§ 180.220 and 180.300.

The District will verify debarment or suspension by revising the excluded parties list on SAM.gov, collecting a certification through the bidding process, and/or by including a debarment and suspension provision in the bid and contract documents. The Superintendent or his/her designee shall be responsible for such verification.

F. Settlements of Issues Arising Out of Procurements

The District alone is responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the District of any contractual responsibilities under its contracts. Violations of law will be referred to the local, state, or federal authority having proper jurisdiction.

III. Conflict of Interest and Code of Conduct

A. Board and staff member conflicts of interest are governed by the district's conflict of interest policies.

B. Purchases covered by this policy are subject to the following additional provisions.

- 1.** Employees, officers, and agents engaged in the selection, award, and/or administration of district contracts which are prohibited from engaging in such actions if a real or apparent conflict of interest is present.

2. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.
3. The board may determine at its discretion that a financial interest is not substantial enough to give rise to a conflict of interest.

C. Favors and Gifts

The officers, employees, and agents of the District may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts, except that this provision does not prohibit the receipt of unsolicited items of nominal value. For purposes of this policy, "nominal value" means a fair market value of \$25 or less.

D. Enforcement

Disciplinary Actions including, but not limited to, counseling, oral reprimand, written reprimand, suspensions without pay, or termination of employment, will be applied for violations of such standards by officers, employees, or agents of the District.

IV. Property Management Systems

A. Property Classifications

1. Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the District for financial statement purposes, or \$5,000.
2. Supplies means all tangible personal property other than those described in §200.33 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the District for financial statement purposes or \$5,000, regardless of the length of its useful life. 2 C.F.R. §200.94.

3. Computing Devices means machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or "peripherals") for printing, transmitting and receiving, or storing electronic information. 2 C.F.R. §200.20.
4. Capital Assets means tangible or intangible assets used in operations having a useful life of more than one year which are capitalized in accordance with GAAP. Capital assets include:
 - a) Land, buildings (facilities), equipment, and intellectual property (including software) whether acquired by purchase, construction, manufacture, lease-purchase, exchange, or through capital leases; and
 - b) Additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance). 2 C.F.R. §200.12.

B. Inventory Procedure

Newly purchased property shall be received and inspected by the staff member who ordered it to ensure that that it matches the purchase order, invoice, or contract and that it is in acceptable condition.

Equipment, Computing Devices, and Capital Assets must be tagged with an identification number, manufacturer, model, name of individual who tagged the item, and date tagged).

C. Inventory Records

For equipment, computing devices, and capital assets purchased with federal funds, the following information is maintained in the property management system:

1. Serial number;
2. District identification number;
3. Manufacturer;
4. Model;
5. Date tagged and individual who tagged it;
6. Source of funding for the property;
7. Who holds title;
8. Acquisition date and cost of the property;

9. Percentage of federal participation in the project costs for the federal award under which the property was acquired;
10. Location, use and condition of the property; and
11. Any ultimate disposition data including the date of disposal and sale price of the property.

The inventory list shall be adjusted by the superintendent of schools or his/her designee for property that is sold, lost, stolen, cannot be repaired, or that cannot be located.

D. Physical Inventory

1. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
2. The Superintendent or his/her designee will ensure that the physical inventory is performed. The physical inventory will generally occur during the months of June or July, but may be conducted during other time periods with the approval of the superintendent.

E. Maintenance

In accordance with 2 C.F.R. 313(d)(4), the District maintains adequate maintenance procedures to ensure that property is kept in good condition.

F. Lost or Stolen Items

The District maintains a control system that ensures adequate safeguards are in place to prevent loss, damage, or theft of the property.

G. Use of Equipment

Equipment must be used in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the federal award, and the District will not encumber the property for any non-federal program use without prior approval of the federal awarding agency and the pass-through entity.

H. Disposal of Equipment

When it is determined that original or replacement equipment acquired under a federal award is no longer needed for the original project or program or for

other activities currently or previously supported by a federal awarding agency, the Superintendent or his/her designee will contact the awarding agency (or pass-through for a state-administered grant) for disposition instructions.

If the item has a current FMV of \$5,000 or less, it may be retained, sold, or otherwise disposed of with no further obligation to the federal awarding agency.

V. Other Contract Matters.

A. Required Terms

The non-Federal entity's contracts must contain the applicable provisions required by section 200.326 and described in Appendix II to Part 200—Contract Provisions for non-Federal Entity Contracts Under Federal Awards.

B. Contracting with Certain Vendors

Pursuant to the standards contained in 2 C.F.R. § 200.321, the District will take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible consistent with state law.

To the maximum extent practicable, the school food program shall purchase domestic commodities or products produced in US or processed in US substantially using agricultural commodities produced in US.

C. Record Keeping

1. Record Retention

- a) The District maintains all records that fully show (1) the amount of funds under the grant or subgrant; (2) how the subgrantee uses those funds; (3) the total cost of each project; (4) the share of the total cost of each project provided from other sources; (5) other records to facilitate an effective audit; and (6) other records to show compliance with federal program requirements. 34 C.F.R. §§ 76.730-.731 and §§ 75.730-.731. The District also maintains records of significant project experiences and results. 34 C.F.R. § 75.732. These records and accounts must be retained and made available for programmatic or financial audit.

- b) The U.S. Department of Education is authorized to recover any federal funds misspent within 5 years before the receipt of a program determination letter. 34 C.F.R. § 81.31(c). Schedule 10 (Local School Districts) and Schedule 24 (Local Agencies General Records) of the Nebraska Records Management Division as approved by the Nebraska Secretary of State/State Records Administrator requires the District to maintain records regarding federal awards for a minimum of six (6) years. Consequently, the District shall retain records for a minimum of six (6) years from the date on which the final Financial Status Report is submitted, unless otherwise notified in writing to extend the retention period by the awarding agency, cognizant agency for audit, oversight agency for audit, or cognizant agency for indirect costs. However, if any litigation, claim, or audit is started before the expiration of the record retention period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken. 2 C.F.R. § 200.333.
- c) Records will be destroyed in compliance with Schedule 10, Schedule 24, and State law. This includes the completion of a Records Disposition Report.

2. Maintenance of Procurement Records

- a) The District must maintain records sufficient to detail the history of all procurements. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, the basis for the contract price (including a cost or price analysis), and verification that the contractor is not suspended or debarred.
- b) Retention of procurement records shall be in accordance with applicable law and Board policy.

D. Privacy

The District has protections in place to ensure that the personal information of both students and employees is protected. These include the use of

passwords that are changed on a regular basis; staff training on the requirements of the Family Educational Rights and Privacy Act (FERPA) and State confidentiality requirements; and training on identifying whether an individual requesting access to records has the right to the documentation.

Adopted on: 7/13/2017 _____

Revised on: 7/15/2019 & 11/12/2020 _____

Reviewed on: 9/14/2020 & 11/12/2020 _____

5018

Parent and Guardian Involvement In Education Practices

The school district recognizes the importance of parental and guardian involvement in the education of their children. The school district will take the following steps to ensure that the rights of parents and guardians to participate in the education of their children are preserved.

1. Parents/Guardians will be provided access, as described in district procedures, to district-approved textbooks and other curricular materials and tests used in the district upon request.
 - a. A parental request to review specific approved textbooks and other district- or building-approved curricular materials (written, visual, and audio) should be made to the principal of the building where the textbooks and curriculum materials are used.
 - b. Parents may check out textbooks and may review curricular materials such as video and audio recordings within a time frame determined by the building principal to prevent disruption of the instructional process.
 - c. A parental request to review specific standardized and criterion-referenced tests used in the district should be made in writing to the building principal. Copies of the most recent tests used in the district will be available for parent review. Parents wishing to review statewide assessments will be provided with sample questions and a copy of a practice test, but will not be provided with copies of the actual assessment due to testing security. In the case of other secure tests such as the ACT, parents must contact the publisher to obtain copies of the test.
2. Parents/Guardians will be permitted, within district procedures, to attend and observe courses, assemblies, counseling sessions, and other instructional activities.
 - a. Parents/guardians are invited to make appointments with the building principal to visit classes, assemblies and other instructional activities. The principal shall give permission after determining that parental/guardian observation would not disrupt the activity. Observations that last more than 60 minutes or occur on consecutive days are typically disruptive and will not be permitted absent unusual circumstances, in the sole discretion of the building principal.

- b. Parents/guardians may contact the building principal to request permission to attend counseling sessions in which their child is involved.
3. Parents/guardians will be permitted, within district procedures, to ask that their children be excused from school experiences that parents find objectionable.
 - a. Building principals may excuse a student from any single school experience at the parent's written request.
 - b. When appropriate, alternative experiences will be provided for the student by the school.
4. Parents/guardians will be informed through the student handbook and district policies of the manner that the district will provide access to records of students.
5. Parents/guardians will be informed of the standardized and criterion-referenced district testing program. Parents may request additional information from the building principal.
6. Parents/guardians will be informed of the circumstances under which they may opt-out of state and federal assessments.
 - a. In accordance with federal law, at the beginning of the school year, the District shall provide notice of the right to request a copy of this policy to parents/guardians of students attending schools receiving Title I funds. The District will provide a copy of this policy to a requesting parent in a timely manner.

- b. State Assessments

State and federal law simultaneously require students to take state assessments, with few exceptions, but also permit parents or guardians to request to opt their students out of these assessments. Approval of opt out requests is contrary to the mandatory testing laws, so the District cannot "approve" the request. Parents who do not present their child for testing will result in the child receiving the lowest score possible on the assessment.

c. National Assessment of Educational Progress

As a condition of receiving federal funds, the District participates in the National Assessment of Educational Progress (NAEP). To help ensure that the District has a representative sample of students taking the NAEP, which will allow the District to assess the quality and effectiveness of its programming on a national level, the District strongly encourages all eligible students to participate. However, student participation in NAEP is voluntary.

The District shall provide parents/guardians of eligible students with reasonable notice prior to the exam being administered. Parents/guardians wishing to opt their students out of the NAEP assessment must notify the district in writing at least three days prior to the exam date to ensure that the District can coordinate supervision and alternative activities for students who have opted out.

7. Parents/guardians will be notified of their right to remove their children from surveys prior to district participation in surveys.
 - a. The principal must approve all surveys intended to gather information from students before they are administered to students.
 - b. Students' participation in surveys is voluntary. Parents/guardians may restrict their child from participating in any survey.

Adopted on: 6/14/2010

Revised on: 7/13/2017 & 11/12/2020

Reviewed on: 8/10/2020 & 11/12/2020

5067

Student Assistance Team or Comparable Problem Solving Team

Pursuant to the Rules of the Nebraska Department of Education, the school district uses a general education student assistance team ("SAT") or a comparable problem solving team ("Team"). The SAT or Team will use and document problem-solving and intervention strategies to assist teachers in the provision of general education and to meet the needs of students who may be struggling in the general curriculum or who are struggling to comply with the student code of conduct or to meet acceptable behavioral and social norms.

If the SAT or Team feels that all viable alternatives have been explored, a referral for multidisciplinary evaluation shall be completed. The referral shall comply with the requirements of the Rules of the Nebraska Department of Education.

All teaching staff must:

- 1) Support the SAT or Team process by appropriately referring students who may benefit from the SAT or Team process; and
- 2) Faithfully and consistently implementing the intervention strategies recommended by the SAT or Team.

The failure to support the SAT or Team process is a serious matter and may constitute just cause for terminating or canceling a teacher's employment.

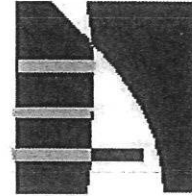
Adopted on: 10/10/2016

Revised on: 11/12/2020

Reviewed on: 2/8/2018 & 11/12/2020

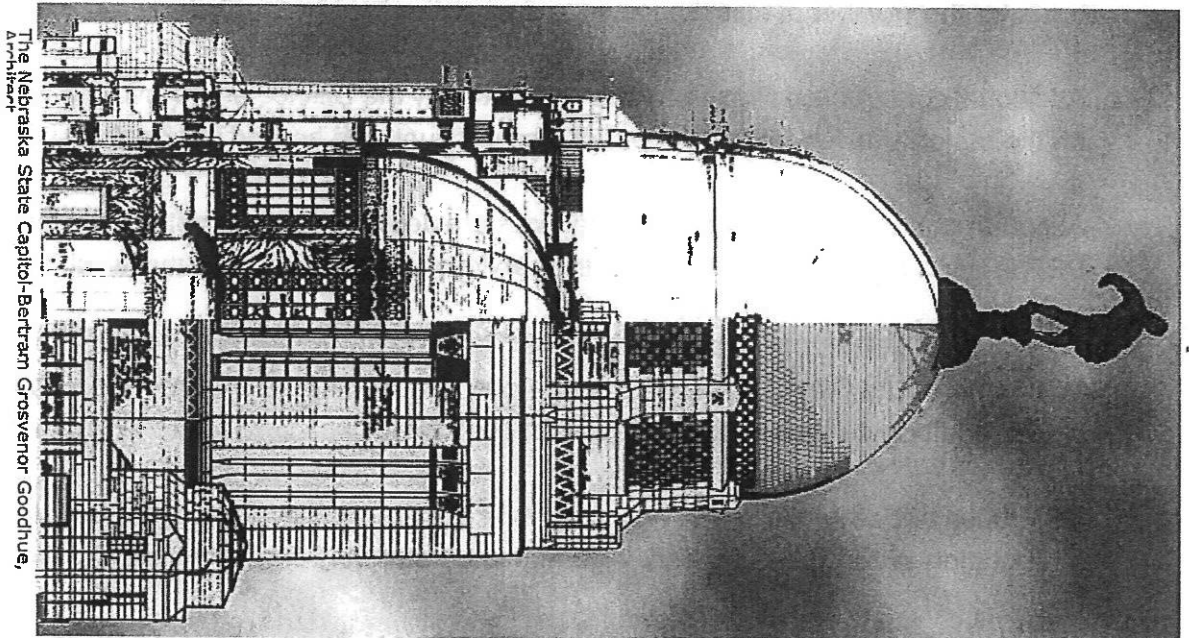
Nebraska State Board of Engineers and
Architects
P.O. Box 95165; Lincoln, NE 68509
Phone: (402) 471-2021; Fax: (402) 471-0787
E-mail: NBEA.office@nebraska.gov

FRONTWATER ENGINEERING LLC
DBA DESIGN BUILD PROCURE
18 MERRIWEATHER DR11
JOHNSON LAKE NE 68937-2230



Renewed
12/26/2018

CERTIFICATE OF AUTHORIZATION
NEBRASKA STATE BOARD OF
ENGINEERS AND ARCHITECTS



The Nebraska State Capitol-Bertram Grosvenor Goodhue,
Architect

Organization: **Frontwater Engineering LLC**
Authorized to Practice Engineering: **Yes**
Authorized to Practice Architecture: **No**
Engineer in Responsible Charge: **Dana Lynn Peterson E-10401**
Effective Date: **1/27/2015**
Date of Expiration: **1/27/2021**

Certificate Number: **CA3336**
Payment Date: **12/26/2018**
Payment Amount: **\$50** Receipt # **93988**

* Please Report any change in status of these persons within 30 days of occurrence.

Mr. Mike Moody
Superintendent
Wakefield Community Schools
802 Highland St.
Wakefield, NE 68784

Dear Superintendent Moody, Principal Farup and Board of Education Members:

Design Build Procure (DBP) is pleased to provide this letter of interest as the Performance Criteria Developer (PCD) for the proposed Project utilizing the Design-Build method of alternative design and construction.

First, I would like to congratulate you on the selection of the Design-Build method. According to the Design-Build Institute of America, this method is sweeping America and is now the most popular and fastest growing project delivery method and will deliver nearly half of America's construction projects. When compared to the traditional Design-Bid-Build method, Design-Build has a 100% quicker over-all delivery speed with fewer change orders. The end result is that Design-Build provides the lowest cost, quickest completion, and possibly more important for our communities is the ability for the Client to select the builder.


As per your request for proposals, DBP will provide PCD services to Wakefield Community Schools conducted under the Political Subdivisions Construction Alternatives Act (Act) and in accordance with the District's Design-Build Policy.

As requested, this letter of interest provides the following by attachments:

- (1) A statement of qualifications and performance data, which should include the capabilities to perform, the adequacy of personnel, past record and performance, experience, and other appropriate information;
- (2) Documentation of licensing or certification to practice architecture or engineering pursuant to the Nebraska Engineers and Architects Regulation Act; and
- (3) Billing practices and/or billing rates and a proposal for serving as the District's PCD for the Project.

I wish to reiterate my appreciation for the opportunity to introduce the firm and the Design-Build method of alternative construction. If you require additional information about the firm or have any questions, please feel free to contact me. I look forward to the opportunity to work with you and your team and exemplify how DBP may help bring your ideas to tangible facilities.

Sincerely,
Design Build Procure



Dana L. Peterson, P.E.

Attachments: Statement of Qualifications, page 1-6





Statement of Qualifications

Background & Firm Information

Mr. Dana Peterson has worked in the engineering field for over 20 years. In early 2015, the City of Wilber requested Mr. Peterson, a 10-year veteran working with the City, to be the Performance Criteria Developer (PCD) for their fire station expansion project. Recognizing the benefits and need to provide PCD services to Nebraska's Political Subdivisions for PCD services, Mr. Peterson established Design Build Procure (DBP) in September 2015.

Mr. Peterson is a Professional Engineer licensed in Nebraska (License No. E-10401). Mr. Peterson is President of Frontwater Engineering, LLC, the parent company of DBP, and holds a Certificate of Authorization (CA3336) with the Nebraska Board of Engineers and Architects. Documentation of this Authorization is provided at the end of the Statement of Qualifications.

Mr. Peterson will be the Client's contact for this project. He has been involved with every project completed by DBP and is capable of meeting with the Client, assessing the needs and developing the protocol for the steps necessary to complete the Design-Build selection process.

As President of DBP, he is committed to become a team member with the District and its representatives in a professional and fiduciary manner.

Project Experience

Following is a list of projects that summarize DBP's project experience over the last four years. This list of 10 projects represents over \$18 million in facilities improvements from six different Design-Builders utilizing this method of design and construction delivery. We are confident of the capabilities as shown by DBP's past performance and experience, not only by providing PCD services, but by being a team player with school administration and management.





Proposal for Performance Criteria Development Services

Wakefield Community Schools
Wakefield, Nebraska

Project Experience

Client	Description	Design-Builder	Completion Date	Project Cost (Approx.)
Meridian Public Schools, Daykin Mr. Randy Kort, Superintendent (402) 446-7265	Addition of second gymnasium as a practice facility to the east side of the school with the new connecting corridor serving as a tornado shelter	Ayars & Ayars, Inc.	January 2016	\$1.14 M
Nebraska City Public Schools, Nebraska City Dr. Jeff Edwards, Superintendent (402) 873-6033	Renovation of 14,400 square feet of an existing building to transform the former medical clinic into the District's Administrative offices and Impact Classrooms	Ayars & Ayars, Inc.	May 2017	\$600,000
City of Nelson, Nelson Ms. Sandra Schendt, Clerk (402) 225-4401	Construction of a new maintenance shop and offices consisting of approximately 8,500 square feet	Ken Works, Inc.	Spring 2018	\$390,000
Leigh Public Schools, Leigh Mr. Mike Montgomery, Supt. (Retired) (402) 270-5771	Construction of an addition to the existing elementary school consisting of three new classrooms	B-D Construction Columbus	2017	\$730,000
Roseland Volunteer Fire Department, Roseland Mr. Kirk Feeney, Sec./Treas. (308) 258-7681	Construction of a new fire station consisting of a new 80 ft by 120 ft pre-engineered metal building with a training room, laundry and shower facilities, restrooms and a kitchen.	Chief Construction	Spring 2018	\$850,000
Ainsworth Community Schools Mr. Darrell Peterson, Supt. (Retired) (402) 387-2333	Construction of a new 20,000 sf Industrial Arts building with classrooms and shop areas to replace the existing aging infrastructure.	Chief Construction	Spring 2019	\$2.78 M
Diller-Odell Public Schools, Odell Mr. Mike Meyerle, Superintendent (402) 766-4210	Construction of a new competition gymnasium with an occupancy of 1,000 people and a parking lot renovation.	Sampson/Caspers Construction	Summer/Fall 2019	\$4.9 M
Johnson-Brock Public Schools, Johnson Mr. Jeff Koehler, Superintendent (402) 868-5235	Construction and renovation of a new entrance with security features, renovation of administrative offices and restrooms and replacement of portions of the HVAC system	CTS Group, Inc.	Summer 2018	\$1.5 M
Nance County/Ag Society, Fullerton Mr. Darren Nelson, Board Member (402) 649-4057	Construction of a new Event Center at the Nance County Fair Grounds for the Nance County Ag Society.	B-D Construction Columbus	Summer 2019	\$700,000
Silver Lake Public Schools, Bladen Mr. Josh Cumpston, Superintendent (402) 756-6611 Mr. Duane Armit, Principal (402) 756-1311	Renovation of the elementary school. Ayars & Ayars proposed to demolish existing elementary school except the gym and construct the new school in phases to allow for school to return to session as quickly as possible.	Ayars & Ayars, Inc.	Fall 2019	\$4.5 M





Scope of Work

Basic Services

Development through Design-Builder Selection Services

- Meet with the School Board, Superintendent and staff representatives to learn more about the scope of the desired project and specific requests and opportunities.
- Review available information as may be provided by the District regarding demographics, current and future student and faculty count, programming, and other information
- Develop a plan and refined timeline for implementing the proposal process for preparation of the Request for Proposals and selection of a Design-Builder.
- Develop performance criteria for the facility program including capacity, durability, standards, ingress/egress requirements, interior space requirements, material quality standards, and applicable governmental code requirements
- Discuss special provisions for demolition, access and safety during construction, alternative accommodations during construction, phase alternatives, and other objectives.
- Prepare Requests for Proposals (RFP) for Design-Builders in accordance with the District's Design-Build Contracts Policy with the assistance of the School District
- Assist the School District in evaluation of Design-Builder proposals
- By State Statute, the PCD is required to visit the site at least one time during construction to confirm compliance with the performance criteria set forth in the RFP and the District's Design-Build Contracts Policy.

Construction Phase Services

- DBP will work with the School District to be available when necessary by phone or email.
- The time and effort invested by the School District and the team during the selection of the Design-Builder should provide confidence in the builder to execute their work in a professional and accurate manner, and from past experience, does not require significant observation or oversight by DBP; however to provide continuity and confidence during the construction phase, four (4) site visits are included.

Additional Services

Negotiation Services

- From past experience, negotiations for a Design-Build contract have been relatively straight forward and are typically handled directly between the District and the selected Design-Builder. However, we realize not all negotiation processes are easy and DBP won't leave you unassisted when you need help. As an optional service, DBP will assist the School District in negotiating a contract for Design-Build services in accordance with the District's Design-Build Contracts Policy.





Construction Phase Services-Additional Site Visits

- DBP will work with the School District to be available when necessary and make additional site visits when requested by the District.

The requirements for a Performance Criteria Developer are outlined in Nebraska Revised Statutes §13-2903 through §13-2914, which is known as the Political Subdivisions Construction Alternatives Act as well as the District's Design-Build Contracts Policy 3043. The Scope of Work follows the Statute and Policy requirements and allows for additional services as may be requested by the School District. DBP recognizes its role and understands the potential conflicts of interest with Design-Builders and is committed to serving the client and protecting their best interest throughout the project.

Project Approach

DBP's approach to all projects is simple... *listen, understand, prepare, execute*. DBP will follow the Political Subdivisions Construction Alternatives Act of the State of Nebraska and the adopted Design-Build Contracts Policy of the School District. DPB provides the necessary steps to achieve the opportunity for the District to make a selection of the Design-Builder without overstepping the role as the PCD. DBP is the performance criteria developer not the designer (Architect, Engineer, etc.). DBP does not specify products or construction methods or processes that are required to be followed or adopted by the Design-Builders.

By Statute as well as the District's Design-Build Contract Policy, DBP warrants that it has not, nor will not employ or retain any company or person, to solicit or secure a contract for this project and that DBP has not paid or agreed to pay any person, company, corporation, individual, or firm, any fee, commission, percentage, gift, or any other consideration contingent upon or resulting from the award of the PCD work or through the D-B process. As such, DBP acknowledges that it is ineligible to be included as a provider of any services in a Proposal for this project on which it has acted as a PCD. Furthermore, DBP is not and will not be employed by or have a financial or other interest in a Design-Builder that will submit a Proposal.

DBP begins each project by meeting with the District to determine the goals and parameters of the project. DBP will prepare a Request for Letters of Interest to Design-Builders. The responses received by this Request determines the list of eligible Design-Builders that will receive the Request for Proposals. The Request for Proposals is prepared based upon the discussions with the District to describe the intent, integrity and infrastructure required to satisfy the project goals. Upon submittal of Proposals from Design-Builders, DBP will assist the Selection Committee in reviewing, evaluating and ranking the proposals for the School Board's decision-making process. Typically, DBP recommends the School Board interview the top two (or three, if more than two proposals are received) for further evaluation and selection of the top-ranked Design-Builder.





DBP will notify the top-ranked Design-Builder and invite them for negotiations. Upon successful selection of the Design-Build contract, DBP's services are typically minimized to ensuring compliance with the Design-Build contract through site evaluation visit(s) (i.e. Construction Phase Services).

Fee Structure

Base Services

Development through Design-Builder Selection Services, Basic Construction Site Visits

The fee structure for this project is based upon a **lump sum fee of twenty-nine thousand five hundred dollars (\$29,500.00)**, which includes up to four (4) site visits/meetings through the Selection Phase and up to four (4) site visits/site meetings as may be appropriate to the stage of construction to evaluate the construction under the Design-Build Contract as required by Statute. Telephone and electronic mail correspondence throughout the Project is included in the Base Services.

Additional Services - Optional

Negotiation Phase

When requested by Client, DBP will assist Client in negotiating a D-B contract. Telephone and electronic mail correspondence is included at no additional charge. However, site visits will be invoiced on a per trip charge. **Site visits will be invoiced at \$1,000 per trip including travel time, site time and all expenses.**

Construction Phase – Additional Site Visits

DBP is committed to the School District and will be available upon request for site visits beyond the trips included in the Base Services. **Site visits will be invoiced at \$1,000 per trip including travel time, site time and all expenses.** Additional visits will be at the request of the District and billed on the per trip basis. Telephone and electronic mail correspondence is included at no additional charge, since no trip will be made.

Billing Practices

DBP does not believe in hidden or unexpected charges. To simplify accounting and avoid issues with hourly rate changes or unknown expenses, a lump sum fee for Development and Selection Phase is determined with Negotiation and Construction Phases charged on a per trip basis. Any costs for meals, reimbursable items, lodging, reproduction, wage rate changes, or other factual unit cost are inclusive in the aforementioned fees.

For monthly billing, DBP's practice involves submitting invoices for work completed during the previous month. Monthly invoices are delivered to the Client either by mail or email (at Client's





discretion). Typically, invoices will be delivered during the first week of the month following the month that the work is performed to allow time for consideration at the School Board meeting. Generally, the work completed will be invoiced as a proportional percentage of the total contract and includes all time and materials required to complete the work.

For progress billing at the end of the Development and Selection Phase, DBP's practice involves submitting the invoice upon selection of the Design-Builder or if the District elects to make the decision not to negotiate a Design-Build contract.

Additional Work

Negotiation phase services, which are optional, are billed separately on the established per trip basis for the number of trips requested and as authorized by the District.

Additional construction phase services requested by the District, will be invoiced separately based on the trip charge fee for the number of trips encountered beyond the Basic Services.

Although not anticipated, if additional services are desired after the contract has been established, DBP is open to discussions to review the services and arrange a fee that is fair for both parties.

Summary

In summary, the Base Services fee is the only fee that will be charged throughout the project, unless additional services are requested by the District.

DBP takes pride in working *with* the client while working *for* the clients. DBP has strived to develop a reputation of being easy to work with, and understanding and respectful of the client's needs.

Thank you for the opportunity to propose PCD services for your project and I look forward to the opportunity to develop a team-partnership with the District for a successful project.

Design Build Procure

Dana L. Peterson, P.E.





Certified Testing Services, Inc.

419 W. 6th Street • P.O. Box 1193 • Sioux City, Iowa 51102 • Phone (712) 252-5132

November 3, 2020

Attn: Mr. Matt Farup, Principal
Wakefield Community Schools
802 Highland Street
Wakefield, Nebraska 68784

RE: Geotechnical Exploration Services
Proposed Athletic Field Improvements
Wakefield, Nebraska
CTS Proposal No. 5392

Dear Mr. Farup,

Introduction

Certified Testing Services, Inc. is pleased to submit this proposal to perform a geotechnical exploration for the above referenced project. This proposal presents our understanding of the furnished project information, scope of work, as well as schedule and fees.

Project Information

Mr. Matt Farup, Principal for Wakefield Community Schools, provided project information in a telephone conversation on November 3, 2020. CTS understands that the project will consist of a new two-story concession stand/restroom structure with the lower level walkout containing team rooms, bleachers with associated concrete paving and independently supported press box on the west side of the athletic field, four light pole structures around the outside of the existing track, a new artificial turf playing field, and parking area on the south side of 8th Street north of the athletic complex at the Wakefield Community Schools Athletic Complex in Wakefield, Nebraska. We understand that the bleachers will be constructed of steel or aluminum frame supported on spread footings. It is also understood that the light pole foundations will consist of a precast concrete

base/caisson system with galvanized steel pole and the caissons being approximately 15 feet below grade. The following is our understanding of the project:

Concession/Restroom/Team Room Structure

- Two-story structure with a walk-out basement to the east
- Plan area of approximately 2,000 square feet
- Wood or steel framed construction above the cast-in-place concrete lower level is assumed
- Report will be based on maximum column loads of 50 kips and maximum wall loads of 4 kips per lineal foot
- Report will also be based up to 8 feet of cut being required in the building area

Scope of Work

Based on the information provided and past experience in the project area, CTS proposes to perform two soil test borings to depths of 20 feet below the existing grade in the concession structure/bleacher/press box area, one soil test boring at each of the four proposed light pole locations to depths of 20 feet below the existing grade, five soil test borings in the proposed artificial turf playing field area to depths ranging from 6.5 feet to 10 feet below the existing grade, and two soil test borings to depths of 6.5 feet below the existing grade in the proposed parking area. CTS is proposing a total of 176 lineal feet of drilling. At the completion of the fieldwork, samples collected in the field will be transported to the laboratory and tested to determine select engineering properties that will be used in our analysis. The results of the fieldwork, laboratory testing, project information and other information will be evaluated by a professional engineer familiar with the soil conditions in the project area and presented in a report.

Items that will be addressed in the report include our understanding of the project information, topographic and subsurface information, review of geologic and subsurface information, review of field and laboratory test procedures, site grading

recommendations, subgrade preparation recommendations for slab-on-grade, pavement subgrade preparation recommendations for the parking area, recommendations for design and construction of shallow foundations to include allowable bearing capacities and estimates of settlement, deep foundation recommendations for the design of the light pole caisson foundations, subgrade preparation recommendations for the artificial turf playing field, and provide groundwater information.

The scope of services is based on the public utilities being located by CTS through the Nebraska One Call Service and the boring locations being accessible to a truck mounted drill rig. **It should be noted that Nebraska One Call Service will not locate private utilities. Wakefield Community Schools or their representative should make CTS aware of all private utilities, including sprinkler lines, underground electrical and any other utilities that the Nebraska One Call Service will not locate. CTS cannot be held responsible for private utilities that we cut that we are not made aware of their specific location.** CTS cannot be held responsible for drill holes that settle after we have left the site or damage caused accessing the site. Field and laboratory testing will be performed, where applicable, in accordance with ASTM procedures. Our scope of work does not include an evaluation of existing environmental conditions.

Cost

Based on the scope of work discussed above, CTS proposes to perform the work for a lump sum amount of \$4,700.00, which includes two hard copies and an electronic copy of our final report. It is further proposed to perform the work in accordance with the attached CTS "General Conditions" which are incorporated into this proposal.

Costs associated with accessing the site, such as bulldozer rental and/or wrecker services would be billed at a rate of cost plus 15% in addition to our lump sum amount. Standby time required due to access problems and problems caused by conditions outside

of CTS's control would also be charged in addition to the lump sum amount. CTS cannot be held responsible for damage caused during accessing the site due to soft soil conditions.

Our lump sum fee covers the activity required to present our findings in report form. Our lump sum fee includes up to one hour of engineering services for the review of foundation drawings and specifications in our office to determine their compliance with our report. This proposal does not include the preparation of construction specifications, special conferences and other activities requested after submittal of our report.

Schedule and Authorization

Based on our present schedule, we can commence the fieldwork within seven to ten working days of receiving the signed copy of the revised proposal, if weather and site conditions allow. Working days are Monday through Friday with the exception of holidays. One-call services require a 48-hour notice prior to performing the work. CTS's written report would be completed within five working days of completion of the fieldwork.

CTS will proceed with the fieldwork based on the receipt of a signed copy of this proposal. To speed up the process a copy of the signature page may be faxed to (712) 252-0110 or emailed to mdailey@ctsgeo.com and would serve as written authorization. Please complete as many items as possible on the attached project data sheet.

CTS appreciates the opportunity to submit this proposal and look forward to working with you on this project. If you should have any questions or need additional information, feel free to contact our office.

Wakefield Community Schools
November 3, 2020
CTS Proposal 5392
Page 5 of 8

Sincerely,

CERTIFIED TESTING SERVICES, INC.



James A. Bertsch, P.E.
Senior Geotechnical Engineer



Matthew R. Dailey, P.E.
Geotechnical Department Manager

JAB/MRD/md

Attachments: Schedule of Services and Fees
Project Data Sheet
General Conditions

<p>AGREED TO THIS _____ DAY OF _____, 20____</p> <p>SIGNATURE: _____</p> <p>PRINTED NAME: _____</p> <p>TITLE: _____</p> <p>FIRM: _____</p>
--

SCHEDULE OF SERVICES AND FEES

<u>Field Services</u>	<u>Unit</u>	<u>Unit Fees</u>
Mobilization	Per Mile	\$3.75
Drilling	Per Foot	11.00
Sampling	Each	10.00
Standby	Hour	150.00
 <u>Lab Services</u>		
Atterberg Limits	Each	\$90.00
Moisture Content	Each	8.50
Dry Density	Each	10.50
Unconfined Compression	Each	15.50
Gradation Test	Each	90.00
 <u>Report</u>		
Additional Hard Copies of the Final Report	Each	\$30.00
Senior Engineering Technician	Hour	68.00
Crew Chief	Hour	78.00
Staff Engineer	Hour	130.00
Senior Engineer	Hour	160.00

CERTIFIED TESTING SERVICES, INC
PROJECT DATA SHEET
SUBSURFACE EXPLORATION

1. Project Name: _____
2. Project Location: _____
3. Your Job Number _____ Purchase Order No.: _____
4. Project Manager: _____ Telephone No.: _____
5. Distribution of Reports:
Copies To: _____ Copies To: _____

Attn: _____ Attn: _____
6. Invoicing Address:

Attn: _____

GENERAL CONDITIONS

SUBSURFACE EXPLORATION SERVICES

SECTION 1: Scope of Work

CTS shall perform the services defined in the contract and shall invoice the client for those services at the fee schedule rates. Any cost estimates stated in this contract shall not be considered as a firm figure unless otherwise specifically stated in this contract. If unexpected site conditions are discovered, the scope of work may change, even as the work is in progress. CTS will provide these additional services at the contract fee schedule rate.

Rates for work beyond the scope of this contract and not covered by the contract fee schedule can be provided. CTS can perform additional work with verbal authorization, and will provide written confirmation of fees, if requested. All costs incurred because of delays in authorizing the additional work will be billed to the client.

Fee schedules are valid for one year following the date of the contract unless otherwise noted.

SECTION 2: Access to Sites

Unless otherwise agreed, the client will furnish CTS with right-of-access to the site in order to conduct the planned exploration.

While CTS will take all reasonable precautions to minimize any damage to the property, it is understood by the client that in the normal course of work some damage may occur, the restoration of which is not part of this agreement.

SECTION 3: Soil Boring Locations

The client will furnish CTS with a diagram indicating the location of the site. Test boring locations may also be indicated on the diagram. CTS reserves the right to deviate a reasonable distance from the boring locations specified unless this right is specifically revoked by the client in writing at the time the location diagram is supplied. CTS reserves the right to terminate this contract if conditions preventing drilling at the specified locations are encountered which were not made known to CTS prior to the date of this contract.

The accuracy and proximity of provided survey control will affect the accuracy of in situ test location and evaluation determinations. Unless otherwise noted, the accuracy of test locations and elevations will be commensurate only with pacing and approximate measurements or estimates.

SECTION 4: Utilities

In the performance of its work, CTS will take all reasonable precautions to avoid damage or injury to subterranean structures or utilities.

The client agrees to hold CTS harmless and indemnify CTS for any claims, payments or other liability, including costs and attorney fees incurred by CTS for any damages to subterranean structures which are not called to CTS's attention and correctly shown on plans furnished to CTS.

SECTION 5: Samples

CTS will retain all soil and rock samples for 30 days after submission of the report. Further storage or transfer of samples can be made at owner expense upon written request.

SECTION 6: Unanticipated Hazardous Materials

It shall be the duty of the owner or his representative to advise CTS of any known or suspected hazardous substances which are or may be related to the services provided; such hazardous substances including but not limited to products, materials, by-products, wastes or samples of the foregoing which CTS may be provided or obtain performing its services or which hazardous substances exist or may exist on or near any premises upon which work is to be performed by CTS's employees, agents or subcontractors.

If during the course of providing services CTS observes or suspects the existence of unanticipated hazardous materials, CTS may at its option terminate further work on the project and notify client of the condition. Services will be resumed only after a renegotiation of scope of services and fees. In the event that such renegotiation cannot occur to the satisfaction of CTS, CTS may at its option terminate this contract.

SECTION 7: Reports and Invoices

CTS will furnish three (3) copies of the report to the client. Additional copies will be furnished at the rate specified in the fee schedule.

CTS will submit invoices to the client monthly and a final bill upon completion of services. Payment is due upon presentation of invoice and is past due thirty (30) days from the invoice date. Client agrees to pay a finance charge of one and one-half percent (1 1/2%) per month, but not exceeding a maximum rate allowed by law, on past due accounts.

SECTION 8: Ownership of Documents

All reports, boring logs, field data, field notes, laboratory test data, calculations, estimates, and other documents prepared by CTS as instruments of service, shall remain the property of CTS, unless there are other contractual agreements.

SECTION 9: Confidentiality

CTS shall hold confidential all businesses or technical information obtained from the client or his affiliates or generated in the performance of services under this agreement and identified in writing by the client as "confidential". CTS shall not disclose such information without the client's consent except to the extent required for 1) Performance of services under this agreement; 2) Compliance with professional standards of conduct for preservation of public safety, health, and welfare; 3) Compliance with any court order or other governmental directive

and/or 4) Protection of CTS against claims or liabilities arising from performance or service under this agreement. CTS obligations hereunder shall not apply to information in the public domain or lawfully acquired on a non-confidential basis from others.

SECTION 10: Standard of Care

Services performed by CTS under this Agreement will be conducted in the manner consistent with that level of care and skill ordinarily exercised by members of the profession currently practicing under similar conditions. No other warranty, express or implied, is made or intended by the proposal for consulting services or by furnishing oral or written reports of the findings made.

The client recognizes that the subsurface conditions may vary from those encountered at the location where borings, surveys or explorations are made by CTS and that the data interpretations and recommendations of CTS are based solely upon the data available to CTS. CTS will be responsible for those data, interpretations, and recommendations, but shall not be responsible for the interpretation by others of the information developed.

SECTION 11: Subpoenas

The client is responsible, after notification, for payment of time charges and expenses resulting from our required response to subpoenas issued by any party in conjunction with our work. Charges are based on fee schedules in effect at the time the subpoena is served.

SECTION 12: Limitation of Liability

The client agrees to limit CTS's liability to the owner and all construction contractors and subcontractors on the project arising from CTS's professional acts, errors, or omissions, such that the total aggregate liability of CTS to all those named shall not exceed \$50,000 or CTS's total fee for the services rendered on this project, whichever is more. The owner further agrees to require of the contractor and his subcontractors an identical limitation of CTS's liability for damages suffered by the contractor or subcontractor arising from CTS's professional acts, errors, or omissions. Neither the contractor nor any of his subcontractors assumes any liability for damages to others which may arise on account of CTS's professional acts, errors or omissions.

SECTION 13: Insurance and Indemnity

CTS represents that it and its staff are protected by worker's compensation insurance and that CTS has such coverage under public liability and property damage insurance policies which CTS deems to be adequate. It is the policy of CTS to require certificates of insurance from all consultants or subcontractors employed by CTS. Certificates for all such policies of insurance will be provided to client upon request in writing. Within the limits and conditions of such insurance, CTS agrees to indemnify and save client harmless from and against any loss, damage, injury or liability arising from any negligent acts of CTS or its employees. CTS shall not be responsible for any loss, damage or liability beyond the amounts, limits and conditions of such insurance. CTS shall not be responsible for any loss, damage or liability arising from any acts by a client, its agents, staff or other consultants employed by others.

CTS's compensation hereunder is not commensurate with the potential risk of injury or loss that may be caused by exposures to pollution, hazardous waste or toxic or other dangerous substances or conditions. Accordingly, except as expressly provided in this contract, the client waves any claim against CTS and agrees to indemnify and save CTS, its agents, and its employees harmless from any claim, liability or defense cost for injury or loss sustained by any party from such exposures allegedly arising out of or related to CTS's performance of services hereunder.

SECTION 14: Termination

This Agreement may be terminated by either party upon seven (7) days written notice in the event of substantial failure by the other party to perform in accordance with the terms hereof. Such termination shall not be effective if that substantial failure has been remedied before expiration of the period specified in the written notice. In the event of termination, CTS shall be paid for services performed to the termination notice date plus reasonable termination expenses. Expenses or termination or suspension shall include all direct costs of CTS required to complete analysis and records necessary to complete its files and may also include a report on the services performed to the date of notice of termination or suspension.

SECTION 15: Precedence

These Standards, Terms and Conditions shall take precedence over any inconsistent or contradictory provisions contained in any proposal, contract, purchase order, requisition, notice to proceed, or like document regarding CTS's services.



Certified Testing Services, Inc.

419 W 6th Street
P O Box 1193
Sioux City, Iowa 51102



**CARLSON
WEST
POVONDRA**
ARCHITECTS

5060 Dodge Street
Omaha, Nebraska 68132
402.551.1500

cwparchitects.com

October 21, 2020

Mr. Mike Moody, Superintendent
Wakefield Community School
802 Highland, PO Box 330
Wakefield, NE 68784

Re: Proposed Agreement
K-12 School Facility Analysis and Planning Study
Wakefield Community School
Wakefield, Nebraska

Dear Mr. Moody,

We are excited about the prospect of providing our Professional Services serving again with Wakefield Community School (WCS) on this facility analysis and planning study. This study phase for the project serves the objective of providing you and the Board of Education with the knowledge needed to make informed decisions regarding potential future capital improvements. To that end we propose the following agreement.

FACILITY PLANNING STUDY AGREEMENT

GENERAL PROVISIONS

Carlson West Povondra Architects (CWP) will perform a K-12 School Facility Analysis and Planning Study to provide the district with a thorough understanding and knowledge of their existing facilities; establish goals based on the consideration of current need at district facilities; and assist the district in developing a unified direction for all facility upgrades.

CWP will perform its services consistent with the professional skill and care ordinarily provided by architects practicing in the same or similar locality under the same or similar circumstances.

SCHEDULE

CWP is prepared to begin work immediately and will perform its services as expeditiously as is consistent with such professional skill and care and the orderly progress of the Project with the understanding that the Work must be ready for delivery to the Owner for purposes of future planning. Completion of the study is anticipated to be in early February 2021 or before.

FACILITY PLANNING STUDY PHASE SERVICES

Based upon our understanding of the Owner's needs, our proposed scope of work includes:

- Evaluation of the existing K-12 facility (excludes track/field facilities proposed herein as an additional scope/fee option).
- Enrollment projection study.
- Site visits as needed for planning meetings with school administration and staff.
- Architectural space program development.
- Site visits as needed for community design/planning meetings to establish design parameters.
- Concept floor and site plans.
- Estimate(s) of probable construction costs.

FEES

CWP proposes a fee of \$18,000 for K-12 facility planning study as described herein.

Upon funding and moving forward, under separate agreement with design and construction phase services as described below under the heading, POTENTIAL FUTURE DESIGN AND CONSTRUCTION PHASE SERVICES, CWP will credit a proportional amount of the architectural portion of the study fee (up to \$4,000) toward our full architectural services fee.

Optional Scope/Fee:

CWP proposes an additional fee of \$4000 (\$22,000 total) to include track/field facilities with the K-12 facilities planning study.

Reimbursable expenses are billed in addition to fees and include:

- Document and drawing reproduction and delivery costs such as postage, each billed at cost plus 10%.

- Mileage associated with travel for the project billed based on the current Federal allowable per mile rate.

Study fees and expenses will be invoiced monthly as they accumulate. Invoices shall be payable within 30 days after invoice date.

MISCELLANEOUS PROVISIONS

If needed, the work listed below is assumed to be paid for directly by the owner or shall be considered a reimbursable expense or otherwise negotiated into the Architect's fee:

- Bond development and promotional services
- Topographical or other land surveys.
- Geotechnical (soils) investigation.
- Asbestos/hazardous materials identification, and design services associated with removal or abatement.
- Additional costs incurred for increased types and limits of insurance coverage required by the Owner in addition to the types and limits indicated on the Architect's Certificate of Insurance.
- Printing, document reproduction, and postage
- Specialty consultants not listed within proposal.

The Owner agrees that, to the fullest extent permitted by law, CWP's total aggregate liability to the Owner for injuries, claims, losses, damages, fees or expenses arising out of work under this agreement from any cause, shall not exceed the amount of CWP's fee.

ADDITIONAL SERVICES

Additional Services may be provided after execution of this Agreement without invalidating the Agreement. Upon recognizing the need to perform Additional Services that may arise as the Project proceeds, the Owner will notify CWP or CWP shall make a request of the Owner. CWP shall not proceed to provide such services until CWP receives the Owner's written authorization. The Owner shall have no obligation to compensate CWP for any Additional Services performed without such written authorization.

POTENTIAL FUTURE DESIGN AND CONSTRUCTION PHASE SERVICES

Eventually, and under separate Agreement, CWP could assist the Owner in developing pre-architectural program statements, bond referendum planning and promotion for Owner prioritized capital improvements. This future work would then form the basis for full Architectural and Engineering Construction Drawings and Specifications including Architectural, Civil, Structural, Mechanical, Plumbing, Electrical and Technology Engineering elements.

We would assist the Owner in selecting a Project Delivery Method (i.e. Competitive Bidding or Construction Manager at Risk with a Guaranteed Maximum Price), in vetting and awarding the work to a General Contractor or Construction Manager, prepare Contracts between the Owner and Contractor, filing documents required for the approval of governmental authorities, observing the construction work for compliance with Bid Documents, reviewing and certifying contractor's applications for payment, preparing project closeout documents.

ACCEPTANCE

Thank you for considering Carlson West Povondra Architects for your project. Please do not hesitate to contact me if you have any questions or require further clarification with regard to this agreement. If this agreement is acceptable, please sign two copies, retain one copy for your records and return one copy to our office.

Sincerely,

CARLSON WEST POVONDRA ARCHITECTS



Darin Blair, AIA
Sr. Associate

Date: October 21, 2020

AUTHORIZED OWNER REPRESENTATIVE

Mr. Mike Moody, Superintendent
Wakefield Community School

Date: _____

PROJECT APPROACH: FACILITY ANALYSIS AND PLANNING STUDY

PHILOSOPHY

Carlson West Povondra Architects has extensive experience in working on elementary, middle school, high school and K-12 school facilities. Our professional and design services have included feasibility studies, master planning, new building and addition and renovation design, and construction observation. Most of our past educational projects have been in Nebraska and Iowa. Each project we have undertaken has been successful as a result of honest and clear communication, cooperation, planning and hard work. This kind of commitment and the desire to meet the needs established by each school district has resulted in educational projects that adhered to the project budget, were functional, efficient and completed on schedule.

We have assembled a highly qualified and experienced group of professionals who will put forth their best effort to achieve the same success for Wakefield Community Schools. We work very hard to serve the faculty and administrative staff, the students and the community. We understand that this is your project and your involvement is essential in defining the issues as well as creating the solutions.

APPROACH

The project approach for our planning study would include the following:

- Evaluation of the existing facilities
- Enrollment projections
- Administration, staff and student input and design process
 - Space needs identification, confirmation, and prioritization
 - Preliminary design concepts
 - Budget and timeline for proposed construction projects
 - Review of available funding and funding sources
- Recommendation to Board of Education on next steps and action items

EVALUATION OF EXISTING FACILITIES

Building documentation: All areas of the existing building(s) will be documented in Revit (CADD) and analyzed for needed maintenance and repairs, internal and external appearance, structural integrity and systems operation and efficiency.

Codes analysis: The existing building will be assessed for State of Nebraska and National Life Safety building code and the Americans with Disabilities Act compliance. We believe in meeting with code officials early and as often as necessary to reach consensus on compliance before plans are put out to bid.

Curriculum Needs: Discuss current educational delivery methods and how existing spaces shape or hinder this process.

Space Adequacy: Working with WCS's program and modern education design standards, existing spaces will be assessed for meeting program requirements and overall functional organization.

Future Needs: Facility growth, projected enrollment, and community needs and values is an integral part of our design process.

ENROLLMENT PROJECTIONS

Dr. Craig Pease, curriculum assessment consultant, will provide a projected enrollment assessment to validate space adequacy needs. Dr. Pease utilizes a customized forecast model to project future student enrollment in a 5 or 10 year time frame. His methodology incorporates local census data, employment and housing trends cross referenced with cohort survival rates. Variables that are integrated into the model include historical enrollment data, birth data, development activity, demographic trends, facility capacity, and other data sets unique to the regions that would assist in generating accurate projections.

INPUT AND DESIGN PROCESS

We anticipate working with a district design committee or group for input and to act as a “sounding board” to critique ideas and approaches to the facility design. The building committee process is designed to solicit input from those who are directly involved and affected by the current space and needs of the district facilities. The committee should represent a cross section of users including teachers, administrators, coaches, grounds/maintenance personnel, and students.

Through the committee's input, concept plans are created and cost projections are presented and critiqued. Together the committee will choose appropriate options for modifications or changes until consensus on a desired plan is reached.

Additionally, we analyze multiple construction methods and potential building systems for cost impact on the project and present our analysis to the design committee for discussion and direction.

Ultimately the committee will make a recommendation to the Board of Education on direction for construction project, budget, and desired timeline.

A general outline for this process is as follows:

Meeting 1

We recommend that the initial building committee meeting

include a tour of the existing facilities by all committee members to encourage a clear understanding of the present needs. Prior to the tours, buildings strengths and deficiencies gathered from our facility analysis and staff questionnaires are presented to the building committee. This information includes room-by-room evaluations, building codes evaluation, building repair and maintenance information, and model program analysis.

Following the facility tour, the committee is divided into subcommittees based on aspects of the facility or educational programs such as:

1. Elementary School/Early Childhood Development
2. ADA and Infrastructure replacement/upgrades
3. Middle & High School activities & support

Each subcommittee is asked to discuss/identify and record the needs for their assigned area. A time limit is placed on the discussion and when the time is up each subcommittee is asked to present their findings to the overall committee.

Meeting 2

Using the same subcommittee process, each group is given a list of the needs identified in meeting one and asked to prioritize each need assigning it a number in order of importance as follows: 1-top priority (needs to be addressed immediately); 2-important (needs to be planned for but could be addressed over time or in another phase); or 3-not a priority.



Each group is asked to present their findings to the overall committee, the assigned priorities are tallied and averaged. This meeting is concluded with an open discussion of the priorities assigned and “what if” ideas for meeting the facility needs of the district. Nothing is off limits and cost (at this point) is not considered an issue. Suggestions could range from do nothing, everything is fine as it is, to abandoning the existing building and designing a new K-12 facility on a new site. All of the suggestions are recorded to be addressed at the next meeting.

Meetings 3, 4 and 5

We respond to those ideas in meeting 3 with sketches and cost projections. Combined with a presentation on possible funding methods and availability of funds, options can quickly be categorized as reasonable or not so reasonable. A balance needs to be achieved between what’s needed, the funding available and what the committee believes the community will support. One or two options usually become the focus of the group immediately with consensus on the direction or building solutions to be recommended to the Board of Education reached within two or three meetings.

Meeting 6 and Beyond - Public Education Process

The outcome of this process is an evaluation and recommendation of needs based on those who are directly affected and use the facilities on a daily basis.

If the recommended project scope and budget is achievable through funding currently available to the Board of Education without a public referendum vote the project(s) can proceed

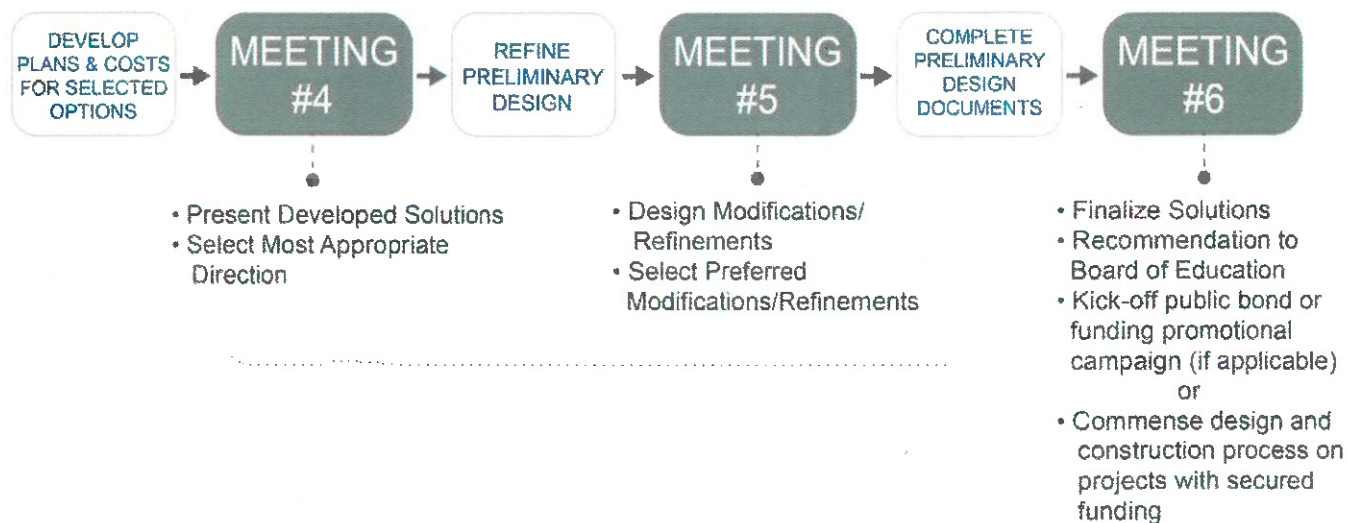
into the design and construction phases. We have included an explanation of these phases in the next section of this proposal.

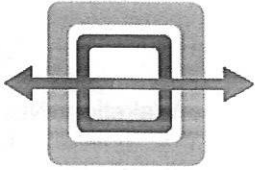
If a bond referendum is selected as the necessary course of action to fund and build facilities to meet the districts needs, we recommend repeating this process with a group composed of community members as well as district administrators, staff and students.

This would conclude the services provided by CWP as part of the Facility Analysis/Planning Study Process.

If needed, during the bond support and promotion phase Carlson West Povondra Architects will be available as needed to help with the organization and promotion of the bond referendum. We will be available to support the effort with the graphic materials deemed appropriate (site plans, plans, elevations, renderings, etc.) and to provide information to the public about the planning process and its recommendations. Strategies may include public presentations, video recordings, virtual models, press releases, radio and television interviews, and digitally and physically distributed materials We will be available as needed to help with presentations and answer questions.

The chart below provides an overview of the study process for both facility analysis and community bond support meetings.



**402-518-2030**

BNT Security
 PO Box 407
 Wakefield, Nebraska 68784
 United States

4023690457

BILL TO
Wakefield Schools

Estimate Number: e-2420**P.O./S.O. Number:** Big Gym**Estimate Date:** October 30, 2020**Expires On:** November 14, 2020**Grand Total (USD):** \$10,655.66

Product/Service	Quantity	Price	Amount
VP2520 VP2520 Speaker For Gym area	4	\$517.40	\$2,069.60
NX\$-6000 6000 Watt Powered Amplifier	2	\$713.69	\$1,427.38
DN-300Z Denon Media Player Head Unit	1	\$518.70	\$518.70
XR16 Wireless Remote Mixer 16 channel	1	\$519.98	\$519.98
6U Wall cabinet 6U wall cabinet and shelf	1	\$287.33	\$287.33
M-8DX Furman Line Conditioner	1	\$193.70	\$193.70
SLXD24D Shure SM58 Dual Mic System	3	\$1,612.99	\$4,838.97
Misc Conduit, Wire, Mounting supplies	1	\$800.00	\$800.00
Installation and setup Labor donation for school support	1	\$0.00	\$0.00
Total:			\$10,655.66

Grand Total (USD): \$10,655.66



Norfolk Transmission

1001 S 13th St., Norfolk, NE 68701

Phone: 402-371-1283



RO#: 69175

Invoiced: 10/02/2020

Page: 1

Customer:

Wakefield
Wakefield Schools
8th & High Land
Wakefield, NE 68784
Pn: (402) 287-2943

Vehicle:

2012 DODGE Grand Caravan FWD
Eng: V6-220 3.6L DOHC Tran: 62TE
VIN: 2C4RDGBG9CR373966
Mileage In: 85474 Out:
P Date: Clr:
color:
Lic: 53181 St: NE

Repair Order:

Service Writer: R Crawford
PO Number:
Date In: 10/02/2020
Date Out: 10/02/2020
Driver: Wakefield Schools

automatic: automatic major

Customer Concern: Check code

Labor:	Description	Techs	Extended
	Road test vehicle for drivability problems, scan computer, evaluate any diagnostic trouble codes, research TSB's, make recommendatins for repairs.		94.87
	remove transmission inspect driveline		310.07
	Hot oil flush transmission oil cooler and lines and inspect		94.87
	Install transmission		322.56
	Road test to check for final operation.		28.46

Labor Sub Total: 850.83

Parts:	Part Num	Description	List Ea.	Price Ea.	Qty	Extended
	62TE	Transaxle	2797.50	2797.50	1.00	2797.50
	atfps	Peak full syn. ATF	10.00	10.00	10.00	100.00

Parts Sub Total: 2897.50

Job Sub Total: 3748.33

Thank you!

Payments

As of 10/02/2020 at 10:26 am

Transactions: No payments received.

I hereby authorize the repair work listed hereon, including sublet work, to be done along with necessary materials, and hereby grant you and / or your employees, permission to operate car, truck or vehicle herein described on streets, highways or elsewhere for the purpose of testing and/or inspection. An express mechanic's lien is hereby acknowledged on above car, truck or vehicle to secure the amount of repairs thereto. You will not be held responsible for loss or damage to vehicle or articles left in vehicle in case of fire, theft, accident or any other cause beyond your control. In the event it is necessary to retain an attorney to collect for the services and goods shown on this invoice, the repair facility will be entitled to a reasonable attorney fee in addition to its court cost.

TRANSMISSIONS WARRANTED PER WRITTEN WARRANTY CERTIFICATE

Parts:	0.00
Labor:	0.00
Sublets:	0.00
Misc:	0.00
Subtotal:	0.00
Sales Tax:	0.00
TOTAL:	0.00
Balance:	0.00

Customer Signature

Date