

Board of Education Regular Meeting  
Monday, November 14, 2022 Immediately  
Following American Civics Hearing  
HS Computer Lab - Room 213  
802 Highland Street  
Wakefield, NE 68784

1. Opening Procedures
  - 1.1. Call to Order
  - 1.2. Open Meetings Act
  - 1.3. Pledge of Allegiance  
Brown
  - 1.4. School District Mission Statement  
Brown
  - 1.5. Roll Call
2. Approval of Agenda
3. Awards and Special Recognition
4. Reports
  - 4.1. Administrators
    - 4.1.1. Activities Director Report  
Matt Brenn
    - 4.1.2. Elementary Principal Report  
Mr. Wulf
    - 4.1.3. Secondary Principal Report  
Mrs. Zach
    - 4.1.4. Superintendent Report  
Mr. Farup
  - 4.2. Board Committee Reports

- 4.2.1. Board Policy  
Lundahl
- 4.2.2. Building, Sites & Transportation  
Litchfield
- 4.2.3. Business & Finance  
Dorcey
- 4.2.4. American Civics, Curriculum & Technology  
Keagle
- 4.2.5. Negotiations & Public Relations  
Brown
- 4.2.6. Strategic Planning  
Riewer

5. Recognition of Visitors/Communication from the Public

5.1. WEA

6. Discussion and Action Items

6.1. Consent Agenda

6.1.1. Minutes of the previous meeting

6.1.2. Financial Reports

6.2. Discuss and take appropriate action on approval of a new lease for the Elementary and High School copiers.

Farup

6.3. Hold for discussion and take appropriate action on the request by the Wakefield Education Association to be certified as the exclusive bargaining unit for the 2024-25 contract year.

Farup

7. Upcoming Dates and Times

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

8. Adjournment

AD Report  
Wakefield Community School  
Board Meeting  
November 14, 2022  
5:30p.m.

1. Coaching evaluations for the Fall Sports seasons are completed and signed.
2. Cade Johnson, Madison Borg, and Gabriela Arriaza were nominated and received the Local Believers and Achievers award. None were selected as one of the 48 statewide recipients of the Believers and Achievers award.
3. Winter sports season for high school sports starts today. We have boys and girls basketball starting as well as boys and girls wrestling.
4. Jr. High Wrestling is underway
  - a. 13 total signed up, a combination of boys and girls
  - b. Next wrestling meet is today in Randolph and it started at 4p.m.
  - c. November 17, 2022 at Plainview at 3p.m.
  - d. November 19, 2022 at Howells-Dodge 9a.m.
5. HS Volleyball was the regular season champions of the Lewis Division, they were undefeated in the regular season against all the teams in our division. Finished District Runners-up
6. Academic All-State for the Fall Sports Season
  - a. Football: Cade Johnson
  - b. Volleyball: Katie Borg & Jordan Metzler
  - c. Play Production: Gabriela Arriaza & Ashlyn Vazquez  
(Requirements: Must be a junior or senior, maintain a 93% or above on 100% scale or have a 3.7 to 4.0 GPA, varsity player or organizational leader contribute significantly and be involved in other organizations in and outside of school.)  
\*Can nominate a maximum of two students per activity or sport
7. All-District FB recipients: 1st Team: Cade Johnson, Walker Lundahl, Brad Haglund  
Honorable Mention: Isaac Walsh, Matthew Ladely, Timothy Kaufman
8. All-Conference VB recipients: 1st Team: Alex Arenas, Jordan Metzler, Daveigh Munter-McAfee  
Honorable Mention: Alli Brown
9. Competing in a Boys/Girls Varsity Basketball Jamboree game on Monday, November 28, 2022 against Howells-Dodge starting at 5:30p.m. with varsity girls and varsity boys to Follow.
10. Girls BB participation numbers- 9  
Boys BB participation numbers- 20  
Boys WR participation numbers- 18  
Girls WR participation numbers- 5
11. Credit Recovery- Jose Rodriguez completed his program of study on October 21, 2022.  
Maynor Vargas completed his program of study on October 24, 2022.
12. Hydration testing will be taking place on Monday, November 21, 2022 at 8:00a.m. for all HS boys and girls participating in wrestling.

Elementary Principal Report  
Board of Education Meeting  
November 2022

Guiding Principle I: Expanded Learning Opportunities for Students

- There continues to be a large number of students participating in Afterschool Programs. The students seem to really enjoy the opportunities that are afforded to them.
- We partnered with the Farm Bureau for Agriculture in the Classroom presentations. These were held on November 8th. Overall, I got some positive feedback about the visitations.
- One Book, One School will begin in the upcoming months. This year we will be reading the book *The One and Only Ivan*. Each family will get a copy of the book and will be encouraged to take part in nightly activities.

Guiding Principle IV: Personnel Effectiveness

- I attended the annual Tri-State Special Education Law conference in Omaha. This is a great opportunity to hear what the big issues in special education are. I attended sessions on Least Restrictive Environment and discipline which were a great review.
- KSB offered a webinar which was very informative in regards to student discipline. As a reminder, not all students can be disciplined in the same manner. For example, students who meet special education eligibility requirements have Procedural Safeguards in place.
- I have met with all teachers to put into practice our Decision Rules. These decision rules come into play when we look at what kids need tier II interventions and supports.
  - [Decision Rules F22](#)

Misc.

Current Enrollment:

- PK3:~~19~~—there are additional eligible students, there are some factors as to why they are not attending.
- PK4: **37**
- K: **43**
- 1st: **42**
- 2nd: **47**
- 3rd: **43**
- 4th: **39**
- 5th: **31**
- 6th: **42**
- **Total: 343**



Secondary Principal Report  
November, 2022-2023 School Year  
Angie Zach

### **Guiding Principle I: Expanded Student Learning Opportunities**

- Motivational speaker, Austin Lanier, presented to 7-12 grade students during Red Ribbon week.
- Sophomores attended Career Day at Wayne State College
- One World Club trick-or-treated for canned goods for the food pantry
- Mrs. Virgil organized a visit from the Mobile Beef Lab
- Mrs. Galles took her nutrition class to the Human Performance Lab at Wayne State College
- Mrs. Rose has started a weekly 8th grade girls restorative circle to address character building and problem-solving skills

### **Guiding Principle II: Family and Community Partnerships**

- Our SEBL team met and have scheduled dates for 2 community events next semester. The team is looking to invite presenters to address bullying, cyber safety, and mental health awareness.
- The District Leadership Team sent out surveys to students, community, and parents to gather feedback on school-wide behavior expectations. The team will be reviewing those results this week and plan next steps.

### **Guiding Principle III: Climate and Culture**

- The new teacher group is focusing on the phase of “disillusionment” during our meetings. We are focusing our conversation on relationships with all students and self-care practices during this phase.
- Secondary student problem-solving teams created a classroom behavior data form. The teams met for the first time to review surface data in the areas of behavior, attendance, and grades. The next steps are to look deeper into the surface data and create interventions for students who have been identified as needing tier 2 supports.
- Our SEBL team will begin meeting weekly to plan for staff PD next semester as well as other action steps for our mental health project.
- The Meraki Team continues to spotlight and celebrate staff. They are also making plans for a staff holiday celebration event that will take place in January.

### **Guiding Principle IV: Personnel Effectiveness**

- I will be facilitating a book circle focused on differentiated instruction. Differentiated instruction is a tier 1 practice that addresses the needs of all students. Differentiated strategies are also a part of co-teaching relationships.
- First semester teacher evaluations have been completed.
- Secondary staff completed a survey to identify collaborative topics to engage in during our CLP time. A few topics include discussions around student recognition, student involvement in activities, collaborative SLO's, differentiated instruction, student accommodations, and reviewing MAP data.
- An intensified co-planning schedule was created.

Additional notes:

- I attended the Tri-State Special Education Law Conference.
- I attended a zoom meeting with Phil Warrick. This meeting was in preparation for the observations and teacher feedback practice we will be doing at Wayne Jr./Sr. High School with other area administrators in December.
- I attended a zoom meeting with Anne Hubbell to learn more about EL programming and supports for EL students.
- I attended an NDE Coherence Project zoom meeting with NeMTSS facilitators and NDE staff. We reviewed the draft version of the new NeMTSS framework.
- I am participating in a women in leadership book study. Sarah Hansen is leading the study of the book *She Leads: The Women's Guide to a Career in Educational Leadership*. The group meets once a month via zoom.

# NASB BOARD QUICKS

A MONTHLY E-UPDATE OF KEY DATES FROM THE NEBRASKA ASSOCIATION OF SCHOOL BOARDS



1,960,000 Nebraskans 324,000 Students 1,700 Locally Elected School Board Members 260 Member Districts/ESUs ONE NEBRASKA

Join NASB, as we travel the state for various workshops, meetings and events throughout the year. To learn more and register for an NASB event, click on the 'My Membership' link, then navigate to the 'Events' dropdown and select 'Register'.

**Events & Networking - <http://members.nasbonline.org/index.php/events>**



Your Monthly Board Agenda Update Video Links from NASB

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



## Statewide General Election - November 8

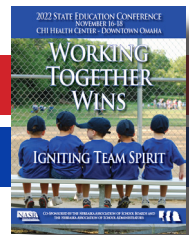
WATCH our State Board of Education Candidate Video Quick Q&As  
WATCH our NASB Member Virtual w/ Gubernatorial Candidates Blood & Pillen  
READ our Candidate Questionnaires with this year's Legislative Candidates

<http://members.nasbonline.org/index.php/government-relations>

Sparq Data Solutions Open House - November 15 - Omaha

State Education Conference - November 16-18 - Omaha

<http://members.nasbonline.org/index.php/state-education-conference>



2022 NASB Delegate Assembly - Friday, November 18 - 8:00 AM CT - Omaha

View and Download the 2022 Advocacy Handout for the Delegate Assembly now at:

<http://members.nasbonline.org/index.php/advocacy-handbook>

13th Annual Nebraska Children's Health & Education Summit - November 30 - Boys Town



New Board Member Workshops - See Page 2



Leadership

Innovation

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# NASB BOARD QUICKS

A MONTHLY E-UPDATE OF KEY DATES FROM THE NEBRASKA ASSOCIATION OF SCHOOL BOARDS



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PAGE 2



## New Board Member Workshops - December

DECEMBER 5 - GERING      DECEMBER 6 - NORTH PLATTE      DECEMBER 7 - KEARNEY  
DECEMBER 8 - YORK      DECEMBER 13 - LA VISTA      DECEMBER 14 - NORFOLK



NASB's Legislative Issues Conference - January 22-23 - Lincoln

NASB Board President Retreat - January 29-30 - York



NASB Board President Retreat - February 5-6 - Ogallala

Budget & Finance Workshop - February 8 - Kearney

Budget & Finance Workshop - February 15 - La Vista

## YOUR 2022 PLATINUM AFFILIATES

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AMERICAN FIDELITY  
a different opinion

Ameritas

Ameritas Investment Corp.  
Member FINRA/SIPC

BCDM  
architects

Boyd Jones

BVH  
ARCHITECTURE

CLARK &  
ENERSEN

CMBA  
ARCHITECTS

COMMUNITY  
BUILDING SOLUTIONS

crouch  
RECREATION

D|A DAVIDSON

filament  
ESSENTIAL SERVICES

jmc

NEBRASKA  
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ASSET FUND

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The Nebraska Association of School Boards provides programs, services and advocacy to strengthen public education for all Nebraskans. Learn more at [www.NASBonline.org](http://www.NASBonline.org)

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560

WAKEFIELD, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2022



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

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
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WAKEFIELD, NEBRASKA  
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**DANA F. COLE  
& COMPANY<sup>LLP</sup>**  
CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITORS' REPORT

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

### ***Report on the Audited Financial Statements***

#### ***Opinions***

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Wakefield Community School District No. 560, Wakefield, Nebraska, as of and for the year ended August 31, 2022, and the related notes to the financial statements, which collectively comprise the Districts' basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Wakefield Community School District No. 560, Wakefield, Nebraska, as of August 31, 2022, and the respective changes in modified cash basis financial position, thereof for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Wakefield Community School District No. 560, Wakefield, Nebraska and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Emphasis of Matter - Basis of Accounting***

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

#### ***Responsibilities of Management for the Financial Statements***

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

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Wakefield Community School District No. 560, Wakefield, Nebraska's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Wakefield Community School District No. 560, Wakefield, Nebraska's ability to continue as a going concern for a reasonable period of time.

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

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Wakefield Community School District No. 560, Wakefield, Nebraska's basic financial statements. The supplementary information on pages 26 - 44 and the schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures 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 supplemental information on pages 26 - 44 and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

We also have previously audited, in accordance with auditing standards generally accepted in the United States of America, district's basic financial statements for the year ended August 31, 2021, which are not presented with the accompanying financial statements and 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 basic financial statements as a whole. The supplementary information on pages 31 - 44 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 2021 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 2021 supplementary information on pages 31 - 44 is fairly stated in all material respects in relation to the basic financial statements from which it has been derived.

The other supplementary information on page 45 is the responsibility of management, is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such information 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.

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

#### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 3, 2022, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Wakefield Community School District No. 560, Wakefield, Nebraska's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering 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 3, 2022

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2022

		Program Receipts			Net (Disbursements) Receipts and Changes in Net Position
	Disbursements	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Total Governmental Activities
<b>FUNCTIONS/PROGRAMS</b>					
Governmental activities					
Instruction	5,211,029	6,400	919,785		(4,284,844)
Student support services	603,250	155,665			(447,585)
Instructional support	51,339				(51,339)
General administration	288,676				(288,676)
School administration	352,946				(352,946)
Central and business services	301,981				(301,981)
Operation and maintenance of plant	814,744				(814,744)
Student transportation	145,093		244		(144,849)
Nutrition Program	556,512	43,567	450,722		(62,223)
Debt service					
Principal	527,394				(527,394)
Interest	33,541				(33,541)
Loan issue costs	44,060				(44,060)
Capital outlay	3,352,549			1,271,543	(2,081,006)
Total governmental activities	<u>12,283,114</u>	<u>205,632</u>	<u>1,370,751</u>	<u>1,271,543</u>	<u>(9,435,188)</u>
General receipts					
Taxes					
Property taxes - general purpose					4,525,555
Property taxes - debt service					83,655
Motor vehicle taxes					169,540

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2022

		Program Receipts			Net (Disbursements) Receipts and Changes in Net Position
	Disbursements	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Total Governmental Activities
General receipts (Continued)					
Tuition					2,447
Interest					15,360
Fees					6,135
Licenses and fees					31,500
State aid					1,786,492
State apportionment					55,360
Homestead exemption					34,070
Nameplate capacity					244,730
Property tax credit and personal property tax credit					367,487
State and federal funds not restricted for specific purpose					23,431
Other					46,881
Total general receipts					7,392,643
PROCEEDS OF LONG-TERM DEBT, net of related costs					2,200,000
CHANGE IN NET POSITION					157,455
NET POSITION, beginning of year					4,532,548
NET POSITION, end of year					4,690,003

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2022

	Disbursements	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Disbursements) Receipts and Changes in Net Position
			Program Receipts		Primary Government
					Total Governmental Activities
<b>ASSETS</b>					
Cash					3,484,993
Cash at county treasurers					<u>1,205,010</u>
<b>TOTAL ASSETS</b>					<u><u>4,690,003</u></u>
<b>NET POSITION</b>					
Restricted for capital outlay					971,718
Restricted for debt service					39,559
Restricted for nutrition program					120,745
Unrestricted					<u>3,557,981</u>
<b>TOTAL NET POSITION</b>					<u><u>4,690,003</u></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, 2022

	General Fund	Special Building Fund	Other Governmental Funds	Total Governmental Funds
<b>RECEIPTS</b>				
Local receipts				
Property taxes - general purpose	4,353,175	172,380		4,525,555
Property taxes - debt service			83,655	83,655
Motor vehicle taxes	169,540			169,540
Tuition	2,447			2,447
Interest	7,256	7,265	839	15,360
Fees	6,135			6,135
Licenses and fees	2,070			2,070
Categorical grants from corporations and private sources		1,271,543		1,271,543
Other local receipts	14,047			14,047
Nutrition Program receipts			43,567	43,567
Student activities			155,665	155,665
County receipts	29,430			29,430
State receipts	2,789,365	23,822	11,867	2,825,054
Federal receipts	606,045		450,722	1,056,767
Other	34,937		4,797	39,734
Total receipts	<u>8,014,447</u>	<u>1,475,010</u>	<u>751,112</u>	<u>10,240,569</u>
<b>DISBURSEMENTS</b>				
Instruction	5,211,029			5,211,029
Student support services	420,242		183,008	603,250
Instructional support	51,339			51,339
General administration	288,676			288,676

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, 2022

	General Fund	Special Building Fund	Other Governmental Funds	Total Governmental Funds
DISBURSEMENTS (Continued)				
School administration	352,946			352,946
Central and business services	301,981			301,981
Operation and maintenance of plant	814,744			814,744
Student transportation	145,093			145,093
Nutrition Program			556,512	556,512
∞ Debt service				
Principal		412,935	114,459	527,394
Interest		30,024	3,517	33,541
Loan issue costs		44,060		44,060
Capital outlay		3,352,549		3,352,549
Total disbursements	<u>7,586,050</u>	<u>3,839,568</u>	<u>857,496</u>	<u>12,283,114</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	428,397	(2,364,558)	(106,384)	(2,042,545)
OTHER FINANCING SOURCES (USES)				
Proceeds of long-term debt		2,200,000		2,200,000
Operating transfers in			50,000	50,000
Operating transfers out	(50,000)			(50,000)
Total other financing sources (uses)	<u>(50,000)</u>	<u>2,200,000</u>	<u>50,000</u>	<u>2,200,000</u>
NET CHANGE IN FUND BALANCES	378,397	(164,558)	(56,384)	157,455
FUND BALANCES, beginning of year	<u>3,124,025</u>	<u>1,023,713</u>	<u>384,810</u>	<u>4,532,548</u>
FUND BALANCES, end of year	<u>3,502,422</u>	<u>859,155</u>	<u>328,426</u>	<u>4,690,003</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, 2022

	General Fund	Special Building Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
ASSETS				
Cash	2,364,025	814,127	306,841	3,484,993
Cash at county treasurers	<u>1,138,397</u>	<u>45,028</u>	<u>21,585</u>	<u>1,205,010</u>
TOTAL ASSETS	<u>3,502,422</u>	<u>859,155</u>	<u>328,426</u>	<u>4,690,003</u>
FUND BALANCES				
FUND BALANCES				
Restricted				
Debt service			39,559	39,559
Capital outlay		859,155	112,563	971,718
Nutrition Program			120,745	120,745
Committed				
Student activities			55,559	55,559
Assigned				
Capital outlay	444,752			444,752
Employee benefits	68,613			68,613
Future year's budget	1,801,780			1,801,780
Unassigned				
Total fund balances	<u>3,502,422</u>	<u>859,155</u>	<u>328,426</u>	<u>4,690,003</u>
TOTAL FUND BALANCES	<u>3,502,422</u>	<u>859,155</u>	<u>328,426</u>	<u>4,690,003</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 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.

The concept underlying the definition of the financial reporting entity is that elected officials are accountable to their constituents for their actions. As required by accounting principles generally accepted in the United States of America, the financial reporting entity includes both the primary government and all of its component units as defined by GASB Statement 14, *The Financial Reporting Entity*. An organization other than a primary government serves as a nucleus for a reporting entity when it issues separate financial statements. Wakefield Community School District No. 560 is not a component unit of another primary government reporting entity.

The Wakefield Educational Facilities Leasing Corporation is a legally separate, nonprofit corporation, which is a component unit of the District. The Corporation was formed by the Wakefield Community School Board of Education in April 2021, to acquire property to be leased to and purchased by the District. The Corporation is governed by a four-person Board of Directors elected by the District's Board of Education. The services provided by the Corporation are so intertwined with the District that the Corporation is in substance the same as the District and it is reported as part of the District and blended into the District's basic financial statements. For budgetary reporting and NDE reporting on the Annual Financial Report to the State, the Corporation is not required for inclusion since it is a separate legal entity. There is no activity in the Corporation in the year ended August 31, 2022.

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

Government-Wide Statements

The District utilizes the provisions of Statement 34 of the GASB, Basic Financial Statements and Management's Discussion and Analysis for *State and Local Governments*. *Statement 34*

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-Wide Statements (Continued)

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 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.

Fund Financial Statements

The fund financial statements of the reporting entity are organized into funds, each of which is considered a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, receipts, and expenditures. All of the District's funds are considered governmental funds. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the District, meets specific mathematical criteria set forth by GASB, or is identified as a major fund by the District's management. All remaining governmental funds by category are summarized into a single column as nonmajor governmental funds.

The District reports the following major governmental funds:

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.

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

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 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.

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.

Special Building Fund - The Special Building Fund is established for acquiring or improving sites and buildings, including the construction, alteration, or improvement of buildings.

The District reports the following nonmajor governmental funds:

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.

Qualified Capital Purpose Undertaking Fund - The Qualified Capital Purpose Undertaking Fund (QCPUF) 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.

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

Activities Fund - The Activities Fund is used to account for the financial operations of quasi-independent student organizations, interschool athletics, and other self-supporting or partially self-supporting school activities not part of another fund.

The Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support the District's programs. Since by definition these assets are being held for the benefit of a third party, these funds are not incorporated into the government-wide financial statements. The District currently has no fiduciary funds.

Basis of Accounting

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

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

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, leases, and compensated absences, are not reported.

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (Continued)

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.

Leases

Right to use assets are not recorded as assets on the government-wide or fund financial statements, and amortization is not recognized. Likewise, the related liabilities for these leases are not recognized in the financial statements. Payment on all leases are recorded as disbursements by function in the financial statements.

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.

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

Governmental fund equity is classified as fund balance.

Fund Balance Classification

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

Nonspendable

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

Restricted

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

Committed

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

Assigned

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

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)

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.

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.

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

New Accounting Pronouncements

GASB Statement 87, *Leases*, was implemented in the current year. Under the standard a lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. The District currently has no leases other than short-term leases with maximum possible terms of 12 months or less. No disclosures are required for these leases.

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	3,484,993
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The carrying value (fair value) of the cash consisted of the following:

Checking and savings accounts	3,484,993
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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, 2022, all of the District's deposits with financial institutions were fully insured or collateralized by securities held in the District's name in the form of joint safekeeping receipts. State law requires all funds in depositories to be fully insured or collateralized, and the District's policy is to require depositories to provide pledged securities to cover deposits in excess of Federal Deposit Insurance Corporation (FDIC) limits.

Investments

As defined by GASB Statement No. 3, the District had no investments as of August 31, 2022.

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

NOTE 3. RETIREMENT PLAN

Plan Description

Wakefield Community School District No. 560, Wakefield, Nebraska, contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2021, there were 266 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 two percent, and an actuarial factor based on age.

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

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.

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

NOTE 3. RETIREMENT PLAN (Continued)

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, 2020 to June 30, 2021, (and from July 1, 2021 through August 31, 2022). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for the year ended August 31, 2022, was \$410,191.

For the District's year ended August 31, 2022, the District's total payroll for all employees was \$4,334,091. Total covered payroll was \$4,152,657. 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. That report may be obtained via the internet at <http://www.auditors.nebraska.gov>.

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.

Note Payable (Direct Borrowing)

On August 24, 2021, the District entered into a loan agreement with Bank First for a facility lighting project in the amount of \$188,952. 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 2022. The loan is being serviced by the Special Building Fund.

Capital Financing Agreement (Direct Borrowing)

A capital financing agreement, dated September 2021 for \$2,200,000, with First National Capital Markets for the construction of a stadium, requires semiannual payments each March and September through September 2026. The agreement has an effective interest rate of 2.900%.

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

NOTE 4. LONG-TERM DEBT (Continued)

Capital Financing Agreement (Direct Borrowing) (Continued)

The District has no unused lines of credit at August 31, 2022, 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

	Department of Energy Loan 2014	Department of Energy Loan 2021	Capital Financing Agreement 2022
Balance, beginning of year	346,872	188,952	
Note proceeds			2,200,000
Principal payments	<u>(114,459)</u>	<u>(37,053)</u>	<u>(375,000)</u>
Balance, end of year	<u>232,413</u>	<u>151,899</u>	<u>1,825,000</u>

Future Maturities

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

Year Ending August 31,	Department of Energy Loan 2014		Department of Energy Loan 2021		Capital Financing Agreement 2022	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	115,620	2,356	37,418	1,298	750,000	47,488
2024	116,793	1,184	37,788	929	625,000	25,737
2025			38,160	556	300,000	9,425
2026			38,533	184	100,000	3,625
2027					50,000	725
	<u>232,413</u>	<u>3,540</u>	<u>151,899</u>	<u>2,967</u>	<u>1,825,000</u>	<u>87,000</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. To manage its workers' compensation and property and casualty risks, the District has joined All Lines Interlocal Cooperative Aggregate Pool (ALICAP), currently operating as a

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

NOTE 5. RISK MANAGEMENT (Continued)

common risk management and insurance program for its members. The District pays an annual contribution to ALICAP for its pooled self-insurance coverage of property, general liability, automobile liability and physical damage, school board errors and omissions, crime, public employee dishonesty, workers' compensation, and associated coverages. Settled claims have not significantly exceeded the coverage limits offered by ALICAP in any of the past three fiscal years.

NOTE 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.

In January 2022, the account was closed, and the remaining balance of \$108,301 was used for the construction of a stadium.

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, 2022, are as follows:

Total TIF Valuation 2021	14,061,245
District's total levy (per \$100 valuation)	0.986737
District's share of tax abatement	138,748

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

NOTE 8. IMPLICATIONS OF COVID-19

Throughout the fiscal year ended August 31, 2022, the District has held classes on the premises with certain exceptions and modifications to meet health department requirements and specific student and staff situations. The school nutrition program was expanded by Department of Health and Human Services (DHHS) to provide free lunches to all students through 2022, and has resulted in significant additional federal resources which covered added costs of the program.

The District has been allocated federal funding under the Elementary and Secondary School Emergency Relief Programs (ESSER). These grants are provided to districts to help safely reopen and sustain the safe operation of schools and address the impact of the Coronavirus pandemic on students. The District was awarded approximately \$1,163,920. of ESSER funds, of which approximately \$966,011 has been spent and approved for reimbursement as of August 31, 2022. Remaining allocations of ESSER I and ESSER II funds must be expended by September 30, 2022. Remaining allocations of ESSER III funds must be expended by September 30, 2024.

NOTE 9. STADIUM PLEDGES

The District has pledges of \$2,000,000 committed to the stadium project to be received by the end of December 2022. As of August 31, 2022, \$1,019,818 of this commitment has been received.

NOTE 10. RECENTLY ISSUED ACCOUNTING STANDARDS

GASB Statement 96, *Subscription-based Information Technology Arrangements (SBITAs)*, was issued in May 2020, and is effective for fiscal years beginning after June 15, 2022. The standard provides guidance related to accounting and financial reporting for SBITAs. The standard generally requires the recording of a right-to-use subscription asset (intangible asset) and a corresponding liability. There is an exception for short-term SBITAs defined as those with maximum possible terms of 12 months or less including options to extend, regardless of their probability of being exercised. Since the District is on the modified cash basis of accounting there will be no effect on the financial statements other than expanded disclosures regarding these agreements.

NOTE 11. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through November 3, 2022, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED AUGUST 31, 2022

Federal Grantor/Pass-Through Grantor/ Program Title	Grant Number	Assistance Listing Number	Federal Expenditures
<u>U.S. Department of Health and Human Services</u>			
Passed through Nebraska Department of Health and Human Services Medicaid Cluster			
Medical Assistance Program	47-6050013	93.778	<u>8,112</u>
Total Medicaid cluster			<u>8,112</u>
Passed through Nebraska Department of Education			
Improving Student Health and Academic Achievement	47-6050013	93.981	<u>12,000</u>
Total U.S. Department of Health and Human Services			<u>20,112</u>
<u>U.S. Department of Education</u>			
Special Education Cluster (IDEA) Passed through Nebraska Department of Education			
Special Education - Grants to States	90-0560-000	84.027	127,346
COVID-19 - Special Education - Grants to States	90-0560-000	84.027	24,871
Special Education - Preschool Grants	90-0560-000	84.173	740
COVID-19 - Special Education - Preschool Grants	90-0560-000	84.173	<u>1,982</u>
Total Special Education Cluster			<u>154,939</u>
Passed through Nebraska Department of Education			
Title 1 Grants to Local Educational Agencies	90-0560-000	84.010	120,917
Career and Technical Education	90-0560-000	84.048	117
COVID-19 - Elementary and Secondary School Emergency Relief	90-0560-000	84.425D	30,521
COVID-19 - American Rescue Plan Elementary and Secondary School Emergency Relief	90-0560-000	84.425U	338,066
Rural Education Achievement Program	90-0560-000	84.358	<u>57,333</u>
Total U.S. Department of Education			<u>701,893</u>

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED AUGUST 31, 2022

Federal Grantor/Pass-Through Grantor/ Program Title	Grant Number	Assistance Listing Number	Federal Expenditures
<u>U.S. Department of Agriculture</u>			
Child Nutrition Cluster			
Passed through Nebraska Department of Education			
National School Lunch Program	90-0560-000	10.555	344,164
School Breakfast Program	90-0560-000	10.553	61,454
COVID-19 Summer Food Service Program	90-0560-000	10.559	29,850
Fresh Fruit and Vegetable Program	90-0560-000	10.582	15,254
Passed through Nebraska State Health and Human Services			
Commodity Supplemental Food Program - Food Commodities Received - Noncash Award	90-0560-000	10.555	<u>16,123</u>
Total U.S. Department of Agriculture			<u>466,845</u>
TOTAL			<u><u>1,188,850</u></u>

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule), includes the federal award activity of the District under programs of the federal government for the year ended August 31, 2022. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of operations of Wakefield Community School District No. 560, Wakefield, Nebraska, it is not intended to and does not present the financial position, changes in net position, or cash flows of Wakefield Community School District No. 560, Wakefield, Nebraska.

NOTE 2. BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards is prepared on the basis of modified cash receipts and disbursements. Accordingly, receipts are recognized when cash is received and disbursements are recognized when cash is disbursed. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3. SUBRECIPIENTS

There are no subrecipients to the federal awards of Wakefield Community School District No. 560, 802 Highland Street, Wakefield, Nebraska.

NOTE 4. FOOD DISTRIBUTION

Nonmonetary assistance is reported in the schedule at fair market value of the commodities received and disbursed.

NOTE 5. INDIRECT COST RATE

The District did not elect to use the 10% de minimis cost rate.

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, 2022

	General Fund	Depreciation Fund	Employee Benefit Fund	Student Fee Fund	Reclass- ifications	Total General Fund
<b>RECEIPTS</b>						
Local receipts						
Property taxes - general purpose	4,353,175					4,353,175
Motor vehicle taxes	169,540					169,540
Tuition	2,447					2,447
Interest	6,039	1,080	137			7,256
Fees	6,135					6,135
Local licenses and fees	2,070					2,070
Other local receipts	14,047					14,047
County receipts	29,430					29,430
State receipts	2,789,365					2,789,365
Federal receipts	606,045					606,045
Other	2,954		31,983			34,937
Total receipts	<u>7,981,247</u>	<u>1,080</u>	<u>32,120</u>			<u>8,014,447</u>
<b>DISBURSEMENTS</b>						
Instruction	4,500,449		2,739		707,841	5,211,029
Student support services	420,242					420,242
Instructional support	51,339					51,339
General administration	288,676					288,676
School administration	352,946					352,946
Central and business services	301,981					301,981
Operation and maintenance of plant	662,855	231,889			(80,000)	814,744

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, 2022

	General Fund	Depreciation Fund	Employee Benefit Fund	Student Fee Fund	Reclass- ifications	Total General Fund
DISBURSEMENTS (Continued)						
Student transportation	185,093				(40,000)	145,093
State categorical programs	6,177				(6,177)	
Federal programs	701,664				(701,664)	
Total disbursements	<u>7,471,422</u>	<u>231,889</u>	<u>2,739</u>	<u>      </u>	<u>(120,000)</u>	<u>7,586,050</u>
RECEIPTS OVER (UNDER)						
DISBURSEMENTS	509,825	(230,809)	29,381		120,000	428,397
OTHER FINANCING SOURCES (USES)						
Interfund transfers	1,247	120,000		(1,247)	(120,000)	
Transfers out	(50,000)					(50,000)
Total other financing sources (uses)	<u>(48,753)</u>	<u>120,000</u>	<u>      </u>	<u>(1,247)</u>	<u>(120,000)</u>	<u>(50,000)</u>
NET CHANGE IN FUND BALANCE	<u>461,072</u>	<u>(110,809)</u>	<u>29,381</u>	<u>(1,247)</u>	<u>      </u>	<u>378,397</u>
FUND BALANCE, beginning of year	<u>2,527,985</u>	<u>555,561</u>	<u>39,232</u>	<u>1,247</u>	<u>      </u>	<u>3,124,025</u>
FUND BALANCE, end of year	<u><u>2,989,057</u></u>	<u><u>444,752</u></u>	<u><u>68,613</u></u>	<u><u>      </u></u>	<u><u>      </u></u>	<u><u>3,502,422</u></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, 2022

		General Fund	Depreciation Fund	Employee Benefit Fund	Student Fee Fund	Reclass- ifications	Total General Fund
ASSETS							
	ASSETS						
	Cash	1,850,660	444,752	68,613			2,364,025
28	Cash at county treasurers	<u>1,138,397</u>	_____	_____	_____	_____	<u>1,138,397</u>
	TOTAL ASSETS	<u>2,989,057</u>	<u>444,752</u>	<u>68,613</u>	=====	=====	<u>3,502,422</u>
FUND BALANCE							
	FUND BALANCE						
	Assigned						
	Capital outlay		444,752				444,752
	Employee benefits			68,613			68,613
	Future year's budget	1,801,780					1,801,780
	Unassigned	<u>1,187,277</u>	_____	_____	_____	_____	<u>1,187,277</u>
	Total fund balance	<u>2,989,057</u>	<u>444,752</u>	<u>68,613</u>	_____	_____	<u>3,502,422</u>
	TOTAL FUND BALANCE	<u>2,989,057</u>	<u>444,752</u>	<u>68,613</u>	=====	=====	<u>3,502,422</u>

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
NONMAJOR FUNDS - COMBINING STATEMENT OF RECEIPTS,  
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS  
AND STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2022

	School Nutrition Fund	Bond Fund	Qualified Capital Purpose Fund	Activities Fund	Total
RECEIPTS					
Local receipts					
Property taxes - debt service			83,655		83,655
Interest	396	87	224	132	839
Nutrition Program receipts	43,567				43,567
Student activities				155,665	155,665
State receipts			11,867		11,867
Federal receipts	450,722				450,722
Other	4,797				4,797
Total receipts	<u>499,482</u>	<u>87</u>	<u>95,746</u>	<u>155,797</u>	<u>751,112</u>
DISBURSEMENTS					
Student support services				183,008	183,008
Nutrition Program	556,512				556,512
Debt service					
Principal			114,459		114,459
Interest			3,517		3,517
Total disbursements	<u>556,512</u>	<u>87</u>	<u>117,976</u>	<u>183,008</u>	<u>857,496</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(57,030)	87	(22,230)	(27,211)	(106,384)
OTHER FINANCING SOURCES (USES)					
Operating transfers in				50,000	50,000
NET CHANGE IN FUND BALANCE	(57,030)	87	(22,230)	22,789	(56,384)
FUND BALANCES, beginning of year	<u>177,775</u>	<u>39,472</u>	<u>134,793</u>	<u>32,770</u>	<u>384,810</u>
FUND BALANCES, end of year	<u>120,745</u>	<u>39,559</u>	<u>112,563</u>	<u>55,559</u>	<u>328,426</u>

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
NONMAJOR FUNDS - COMBINING STATEMENT OF RECEIPTS,  
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS  
AND STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS  
FOR THE YEAR ENDED AUGUST 31, 2022

	School Nutrition Fund	Bond Fund	Qualified Capital Purpose Fund	Activities Fund	Total
ASSETS					
ASSETS					
Cash	120,745	39,559	90,978	55,559	306,841
Cash at county treasurers	<u>          </u>	<u>          </u>	<u>21,585</u>	<u>          </u>	<u>21,585</u>
<b>TOTAL ASSETS</b>	<u><b>120,745</b></u>	<u><b>39,559</b></u>	<u><b>112,563</b></u>	<u><b>55,559</b></u>	<u><b>328,426</b></u>
FUND BALANCES					
FUND BALANCES					
Restricted					
Debt service		39,559			39,559
Capital outlay			112,563		112,563
Nutrition program	120,745				120,745
Committed					
Student activities	<u>          </u>	<u>          </u>	<u>          </u>	<u>55,559</u>	<u>55,559</u>
<b>TOTAL FUND BALANCES</b>	<u><b>120,745</b></u>	<u><b>39,559</b></u>	<u><b>112,563</b></u>	<u><b>55,559</b></u>	<u><b>328,426</b></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, 2022  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021)

	Original and Final Budget	2022 Actual	2021 Actual
FUND BALANCE, beginning of year	<u>2,025,294</u>	<u>2,527,985</u>	<u>2,013,804</u>
RECEIPTS			
Local sources			
Taxes			
1100	4,663,757	4,353,175	4,581,430
1125	145,000	169,540	178,062
1312		6,400	
1315	4,000	2,447	9,034
1510	5,000	6,039	6,908
1740		6,135	1,510
1910		1,786	80
1911	2,100	2,070	2,270
1925		500	
1960		5,090	
1990		271	3
	<u>4,819,857</u>	<u>4,553,453</u>	<u>4,779,297</u>
County sources			
2110	20,000	29,430	18,954
2130			6
	<u>20,000</u>	<u>29,430</u>	<u>18,960</u>
State sources			
3110	1,786,492	1,786,492	1,534,615
3120	350,000	307,541	373,079
3125			
	4,000	244	4,719
3130		32,182	32,044
3131		346,958	324,459
3132			940
3133	200,000	244,730	226,436
3180	9,000	10,159	9,752
3400	57,000	55,360	57,489

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, 2022  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021)

		Original and Final Budget	2022 Actual	2021 Actual
RECEIPTS (Continued)				
State sources (Continued)				
3535	Payments for high ability learners	5,000	5,699	5,545
3599	State other categorical programs			42,000
	Total state sources	<u>2,411,492</u>	<u>2,789,365</u>	<u>2,611,078</u>
Federal sources				
4505	Title I, Part A	120,000	106,515	106,827
4509	Title II, Part A		7,490	7,667
4310	REAP	44,622	85,023	
4516	IDEA preschool base allocation		643	624
4518	IDEA Part B (611) base	100,000	104,403	106,725
4524	Other federal non-categorical receipts			16,250
4525	Vocational education	5,000	115	13,622
4530	Categorical receipts		11,792	
4709	Medicaid Administrative Activities (MAAPS)	4,000	8,112	8,205
4969	Title IV-A		10,000	10,000
4997	ESSER II	525,000	271,952	86,974
	Total federal sources	<u>798,622</u>	<u>606,045</u>	<u>356,894</u>
Nonrevenue receipts				
5200	Fund transfers in		1,247	
5300	Sale of real or personal property		2,276	2,619
5301	Insurance adjustments		678	
	Total nonrevenue receipts		<u>4,201</u>	<u>2,619</u>
	Total receipts	<u>8,049,971</u>	<u>7,982,494</u>	<u>7,768,848</u>
TOTAL FUNDS AVAILABLE		<u>10,075,265</u>	<u>10,510,479</u>	<u>9,782,652</u>
DISBURSEMENTS				
1000	Instruction			
1100	Regular instruction	4,072,000	3,017,250	3,022,768
1125	Flex funding		24,797	29,470
1150	Limited English proficiency		278,017	228,591

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, 2022  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021)

		Original and Final Budget	2022 Actual	2021 Actual
DISBURSEMENTS (Continued)				
Instruction (Continued)				
1160	Poverty programs		321,225	306,707
1190	Early childhood educational programs		159,145	66,755
1200	Special education - school age	975,000	594,583	549,229
1291	Special education - ages 3 - 5		98,971	196,003
1292	Special education - ages 0 - 2			12,123
1300	Summer school		6,461	
2100	Support services - students	278,000		
2120	Guidance services		137,015	135,213
2130	Health services		47,302	44,575
2141	Psychological services - special education school age	230,000	101,250	97,200
2151	Speech pathology and audiology - special education school age		104,645	101,674
2161	Occupational therapy - special education school age		7,420	13,483
2171	Physical therapy - special education school age		1,270	892
2190	Support - other		21,340	10,731
2200	Support services - instruction	69,000		
2213	Instructional staff training		3,913	7,733
2220	Library/Media services		46,542	49,301
2290	Support services - other		884	
2300	Support services - general administration			
2310	Board of Education	62,000	60,161	43,589
2320	Executive administration	220,000	199,143	173,988
2330	District legal services	25,000	29,372	2,399
2410	Office of the principal	375,000	352,946	352,510
2500	Central services	315,000		
2510	Fiscal services		173,007	116,848
2570	Personnel services		3,912	5,446
2580	Administrative technology services		125,062	112,647
2600	Operation and maintenance of plant	637,000		
2610	Operation of buildings		554,115	471,543
2620	Maintenance of buildings		56,380	37,465
2630	Care and upkeep of grounds		8,711	13,668

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, 2022  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021)

	Original and Final Budget	2022 Actual	2021 Actual
DISBURSEMENTS (Continued)			
Operation and maintenance of plant (Continued)			
2650	Vehicle acquisition and maintenance	130,000	40,000
2670	Safety		3,649
2700	Student transportation		2,271
2710	Regular pupil transportation	273,000	153,028
2712	School age special education pupil transportation	2,700	999
2730	Vehicle servicing and maintenance - regular education		31,066
3500	State categorical programs		61,389
3535	High ability learners	7,000	6,177
6000	Federal programs	287,000	6,494
6200	Title I, Part A		120,917
6406	IDEA preschool base		740
6408	IDEA enrollment/poverty - birth to age 21		127,346
6421	IDEA Part B ARP		24,871
6422	IDEA preschool base ARP		1,982
6700	Vocational education	10,000	117
6990	Other federal categorical programs		12,000
6992	REAP	44,622	57,333
6997	ESSER II		30,521
6998	ESSER III	546,638	300,885
8000	Activities Fund support	50,000	209,565
	Budget contingency	77,131	20,000
	Total disbursements	<u>8,686,091</u>	<u>7,521,422</u>
	FUND BALANCE, end of year	<u>1,389,174</u>	<u>2,989,057</u>
ANALYSIS OF FUND BALANCE			
	Cash in bank		
	Checking account		1,850,660
	County treasurers		1,390,013
	TOTAL FUND BALANCE	<u>2,989,057</u>	<u>2,527,985</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, 2022  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021)

	Original and Final Budget	2022 Actual	2021 Actual
FUND BALANCE, beginning of year	<u>555,417</u>	<u>555,561</u>	<u>718,712</u>
RECEIPTS			
Interest	1,500	1,080	2,438
Interfund transfers - expensed from the General Fund	<u>100,000</u>	<u>120,000</u>	<u>100,000</u>
Total receipts	<u>101,500</u>	<u>121,080</u>	<u>102,438</u>
TOTAL FUNDS AVAILABLE	<u>656,917</u>	<u>676,641</u>	<u>821,150</u>
DISBURSEMENTS			
Technology	15,000	9,158	
Capital outlay	115,000	33,035	265,589
Maintenance	<u>526,917</u>	<u>189,696</u>	
Total disbursements	<u>656,917</u>	<u>231,889</u>	<u>265,589</u>
FUND BALANCE, end of year	<u><u>          </u></u>	<u>444,752</u>	<u>555,561</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>444,752</u>	<u>555,561</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, 2022  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021)

	Original and Final Budget	2022 Actual	2021 Actual
FUND BALANCE, beginning of year	<u>39,219</u>	<u>39,232</u>	<u>42,820</u>
RECEIPTS			
Interest	100	137	159
Other		<u>31,983</u>	
Total receipts	<u>100</u>	<u>32,120</u>	<u>159</u>
TOTAL FUNDS AVAILABLE	<u>39,319</u>	<u>71,352</u>	<u>42,979</u>
DISBURSEMENTS			
Unemployment and benefits	39,319		2,182
Purchased services		619	1,565
Other Items		<u>2,120</u>	
Total disbursements	<u>39,319</u>	<u>2,739</u>	<u>3,747</u>
FUND BALANCE, end of year	<u><u>          </u></u>	<u><u>68,613</u></u>	<u><u>39,232</u></u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u><u>68,613</u></u>	<u><u>39,232</u></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, 2022  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021)

	Original and Final Budget	2022 Actual	2021 Actual
FUND BALANCE, beginning of year	<u>160,250</u>	<u>177,775</u>	<u>153,778</u>
RECEIPTS			
Federal reimbursements	400,000	450,722	404,151
State reimbursements	1,200		1,598
Sales	5,000	43,567	16,065
Interest	500	396	646
Local receipts			10,000
Nonrevenue receipts		4,797	4,087
Total receipts	<u>406,700</u>	<u>499,482</u>	<u>436,547</u>
TOTAL FUNDS AVAILABLE	<u>566,950</u>	<u>677,257</u>	<u>590,325</u>
DISBURSEMENTS			
Cost of food supplies	275,000	316,604	211,273
Salaries and benefits	205,750	189,073	129,883
Purchased services	17,200	6,619	9,020
Supplies and materials	45,000	33,996	62,320
Capital outlay	19,000	10,055	
Other expenses	5,000	165	54
Total disbursements	<u>566,950</u>	<u>556,512</u>	<u>412,550</u>
FUND BALANCE, end of year	<u>          </u>	<u>120,745</u>	<u>177,775</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>120,745</u>	<u>177,775</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, 2022  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021)

	Original and Final Budget	2022 Actual	2021 Actual
FUND BALANCE, beginning of year	<u>39,457</u>	<u>39,472</u>	<u>39,309</u>
RECEIPTS			
Property taxes			8
Interest		87	155
Total receipts	<u>          </u>	<u>87</u>	<u>163</u>
TOTAL FUNDS AVAILABLE	<u>39,457</u>	<u>39,559</u>	<u>39,472</u>
DISBURSEMENTS			
Transfer to General Fund	<u>39,457</u>	<u>          </u>	<u>          </u>
FUND BALANCE, end of year	<u>          </u>	<u>39,559</u>	<u>39,472</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>39,559</u>	<u>39,472</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, 2022  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021)

	Original and Final Budget	2022 Actual	2021 Actual
FUND BALANCE, beginning of year	<u>979,452</u>	<u>1,023,713</u>	<u>888,113</u>
RECEIPTS			
Local			
Property taxes	186,797	172,380	145,986
Interest	2,000	7,265	3,590
State			
Homestead exemption		1,276	905
Property tax credit		13,876	10,603
Personal property tax credit			4
Pro-rate motor vehicle	200	381	235
Nameplate capacity		8,289	6,708
Other			
Categorical grants from corporations and private sources	850,000	1,271,543	1,362
Loan proceeds	2,000,000	2,200,000	188,952
Other nonrevenue receipts			26,000
Total receipts	<u>3,038,997</u>	<u>3,675,010</u>	<u>384,345</u>
TOTAL FUNDS AVAILABLE	<u>4,018,449</u>	<u>4,698,723</u>	<u>1,272,458</u>
DISBURSEMENTS			
Loan Repayment	40,000	442,959	
Loan issue costs		44,060	
Capital outlay	3,578,449	3,327,137	
Other equipment		0	
Site acquisition and improvement		12,838	
Purchased services	100,000		
Building acquisition and improvement	300,000	12,574	248,745
Total disbursements	<u>4,018,449</u>	<u>3,839,568</u>	<u>248,745</u>
FUND BALANCE, end of year	<u><u>          </u></u>	<u><u>859,155</u></u>	<u><u>1,023,713</u></u>

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, 2022  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021)

	Original and Final Budget	2022 Actual	2021 Actual
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		814,127	987,156
County treasurers		<u>45,028</u>	<u>36,557</u>
TOTAL FUND BALANCE		<u>859,155</u>	<u>1,023,713</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, 2022  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021)

	Original and Final Budget	2022 Actual	2021 Actual
FUND BALANCE, beginning of year	<u>131,114</u>	<u>134,793</u>	<u>150,059</u>
RECEIPTS			
Local			
Property taxes	89,547	83,655	90,446
Interest	300	224	469
State			
Homestead exemption		612	618
Property tax credit		6,652	6,331
Personal property tax credit		1	3
Nameplate capacity		4,408	4,655
Pro-rate motor vehicle	150	194	188
Total receipts	<u>89,997</u>	<u>95,746</u>	<u>102,710</u>
TOTAL FUNDS AVAILABLE	<u>221,111</u>	<u>230,539</u>	<u>252,769</u>
DISBURSEMENTS			
Debt service principal	114,460	114,459	113,298
Debt service interest	3,517	3,517	4,678
Total disbursements	<u>117,977</u>	<u>117,976</u>	<u>117,976</u>
FUND BALANCE, end of year	<u>103,134</u>	<u>112,563</u>	<u>134,793</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		90,978	112,969
County treasurers		<u>21,585</u>	<u>21,824</u>
TOTAL FUND BALANCE		<u>112,563</u>	<u>134,793</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, 2022  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021)

	Original and Final Budget	2022 Actual	2021 Actual
FUND BALANCE, beginning of year	<u>1,247</u>	<u>1,247</u>	<u>1,978</u>
RECEIPTS			
Student fees	<u>5,700</u>	<u>      </u>	<u>5,800</u>
TOTAL FUNDS AVAILABLE	<u>6,947</u>	<u>1,247</u>	<u>7,778</u>
DISBURSEMENTS			
Summer school and other	6,947		6,531
Transfer to general fund		<u>1,247</u>	
Total disbursements	<u>6,947</u>	<u>1,247</u>	<u>6,531</u>
FUND BALANCE, end of year	<u>      </u>	<u>      </u>	<u>1,247</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>      </u>	<u>1,247</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, 2022  
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2021)

	Original and Final Budget	2022 Actual	2021 Actual
FUND BALANCE, beginning of year	<u>28,009</u>	<u>32,770</u>	<u>113,321</u>
RECEIPTS			
Local receipts			
Interest	100	132	352
Activities receipts	146,891	155,665	110,480
General Fund support	<u>50,000</u>	<u>50,000</u>	<u>20,000</u>
Total receipts	<u>196,991</u>	<u>205,797</u>	<u>130,832</u>
TOTAL FUNDS AVAILABLE	<u>225,000</u>	<u>238,567</u>	<u>244,153</u>
DISBURSEMENTS			
Other disbursements	<u>225,000</u>	<u>183,008</u>	<u>211,383</u>
FUND BALANCE, end of year	<u>          </u>	<u>55,559</u>	<u>32,770</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>55,559</u>	<u>32,770</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 \$120,000 transfer to the Depreciation Fund is included in operation and maintenance of plant, and student transportation 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>378,397</u>
Receipts over disbursements - budgetary basis	
General Fund	461,072
Depreciation Fund	(110,809)
Employee Benefit Fund	29,381
Student Fee Fund	<u>(1,247)</u>
	<u>378,397</u>

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
ACTIVITIES FUND  
SCHEDULE OF CHANGES IN CASH BALANCES  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2022

	Balance 9/1/21	Receipts	Disburse- ments	Balance 8/31/22
National Honor Society	2,354	1,001	928	2,427
Athletics	(6,356)	85,169	80,639	(1,826)
Concessions		21,056	21,614	(558)
Classes	2,081	9,247	7,995	3,333
D-Day Band Trip	1,333	18,339	16,875	2,797
Interest	2,817	132		2,949
PE uniforms	(164)	164		
FBLA	6,257	4,026	3,611	6,672
FCCLA	12,056	7,377	8,635	10,798
FCA	46	550	179	417
FFA	625			625
Scholarships	1,000	5,000	5,000	1,000
Student assistance	2,126	1,765	1,170	2,721
Speech and Drama	2,862	2,080	2,542	2,400
Student Council	3,099	1,059	853	3,305
HS lounge	(409)	2,616	2,274	(67)
Annual	(3,732)	6,401	1,484	1,185
Library	1,805	1,736	1,730	1,811
Pop Fund	3,345	2,212	1,544	4,013
Wakefield Elementary	111	5,967	3,784	2,294
One Act	(329)	1,888	1,617	(58)
HS Swing Choir	940	2,194	2,525	609
Youth Foundation	750			750
Playground Fund	500			500
Homecoming	(1,148)	3,599	2,735	(284)
Art Club	627	2,651	1,564	1,714
Memorials	200			200
SkillsUSA	3,657	3,009	5,231	1,435
State tournaments	(3,923)	9,032	5,279	(170)
Student fees	240			240
Clubs		1,500	36	1,464
Trojan Zone		6,027	3,164	2,863
	<u>32,770</u>	<u>205,797</u>	<u>183,008</u>	<u>55,559</u>
TOTAL ACTIVITIES FUND				
BUDGET	<u>28,009</u>	<u>196,991</u>	<u>225,000</u>	<u>          </u>



**DANA F. COLE  
& COMPANY<sup>LLP</sup>**  
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, 2022, 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 3, 2022.

**Report on 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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 as items 2022-001, 2022-002, and 2022-003 that we consider to be significant deficiencies.

## Report on 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

*Government Auditing Standards* requires the auditor to perform limited procedures on the Wakefield Community School District No. 560, Wakefield, Nebraska's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. 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 J Cole + Company, LLP

O'Neill, Nebraska  
November 3, 2022



**DANA F. COLE  
& COMPANY<sup>LLP</sup>**  
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR  
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE REQUIRED BY UNIFORM GUIDANCE

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

**Report on Compliance for Each Major Program**

***Opinion on Each Major Federal Program***

We have audited Wakefield Community School District No. 560, Wakefield, Nebraska's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the District's major federal programs for the year ended August 31, 2022. Wakefield Community School District No. 560, Wakefield, Nebraska's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Wakefield Community School District No. 560, Wakefield, Nebraska complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Wakefield Community School District No. 560, Wakefield, Nebraska and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Wakefield Community School District No. 560, Wakefield, Nebraska's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts and grant agreements applicable to Wakefield Community School District No. 560, Wakefield, Nebraska's federal programs.

## ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Wakefield Community School District No. 560, Wakefield, Nebraska's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about Wakefield Community School District No. 560, Wakefield, Nebraska's compliance with the requirements for each major federal program as a whole.

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Wakefield Community School District No. 560, Wakefield, Nebraska's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Wakefield Community School District No. 560, Wakefield, Nebraska's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Wakefield Community School District No. 560, Wakefield, Nebraska's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on Internal Control Over Compliance**

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

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance*

is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in 2022-004 and 2022-005 to be a significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on Wakefield Community School District No. 560, Wakefield, Nebraska's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. Wakefield Community School District No. 560, Wakefield, Nebraska's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of our testing based on those requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Dana F Cole + Company, LLP

O'Neill, Nebraska  
November 3, 2022

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED AUGUST 31, 2022

SECTION I. SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weaknesses identified:  Yes  No

Significant deficiencies identified that are not considered to be a material weakness:  Yes  None reported

Noncompliance matter to the financial statements disclosed:  Yes  No

Federal Awards

Internal control over major programs:

Material weakness identified:  Yes  No

Significant deficiencies identified that are not considered to be a material weakness:  Yes  No

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a):  Yes  No

Identification of major programs:

Child Nutrition Cluster	10.555/10.553/10.559/10.582
Improving Student Health and Academic Achievement	93.981

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as a low-risk auditee:  Yes  No

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED AUGUST 31, 2022

SECTION II. FINDINGS – FINANCIAL STATEMENT AUDIT

2022-001 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.

2022-002 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 QUESTIONED COSTS  
YEAR ENDED AUGUST 31, 2022

SECTION II. FINDINGS - FINANCIAL STATEMENT AUDIT (Continued)

2022-002 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.

2022-003 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 QUESTIONED COSTS  
YEAR ENDED AUGUST 31, 2022

SECTION II. FINDINGS - FINANCIAL STATEMENT AUDIT (Continued)

2022-003 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.

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Child Nutrition Cluster (Assistance Listing No. 10.553/10.555/10.559/10.582)  
Improving Student Health and Academic Achievement (Assistance Listing No. 93.981)  
Significant Deficiency

2022-004 COMPLIANCE REGARDING CLAIMS FOR REIMBURSEMENT FROM THE  
NATIONAL SCHOOL LUNCH PROGRAM

Criteria

Monthly claim forms for reimbursement through the National School Lunch Program should be timely filed with the Nebraska Department of Education. Claim forms should include meal counts eligible for reimbursement that have been served during the month. Procedures should be in place to ensure claims are filed timely and include eligible meal counts.

Condition

The District filed duplicate claims through the National School Lunch Program with the Nebraska Department of Education in August and September 2021.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED AUGUST 31, 2022

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

2022-004 COMPLIANCE REGARDING CLAIMS FOR REIMBURSEMENT FROM THE  
NATIONAL SCHOOL LUNCH PROGRAM (Continued)

Cause

Management relied on the lunch fund bookkeeper for lunch program reimbursement compliance and was not aware of the duplicate claim until it was brought to their attention during the audit.

Effect

Duplicate claims were submitted for August and September 2021 totaling \$19,529. Reimbursement was received for both claims. We tested all claims for reimbursement filed during the fiscal year and noted no other exceptions.

Recommendations

The District should implement procedures to ensure all claim forms for reimbursement are submitted for meals eligible for reimbursement during the month. We recommend that the District develop oversight and review procedures and insure claims are accurate.

District's Response

Management has contacted the Nebraska Department of Education subsequent to yearend to determine the status of the duplicate claim for reimbursement. The duplicate payment of \$19,529 will be returned to the Nebraska Department of Education. We will review processes and implement procedures as necessary to address the issue in the future.

2022-005 INTERNAL CONTROL OVER SCHEDULE OF EXPENDITURES OF FEDERAL  
AWARDS 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 the schedule of expenditures of federal awards, including the notes to the schedule of expenditures of federal awards, in conformity with the modified cash basis of accounting.

WAKEFIELD COMMUNITY SCHOOL DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED AUGUST 31, 2022

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

2022-005 INTERNAL CONTROL OVER SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS 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 schedule of expenditures of federal awards and related disclosures are complete and presented in accordance with the modified cash basis of accounting. As such, management requested us to compile the trial balance from the general ledger and prepare a draft of the schedule of expenditures of federal awards, including the related note disclosures.

Cause

Management does not prepare the schedule of expenditures of federal awards in accordance with the modified cash basis of accounting.

Potential Effect

The potential exists that a material misstatement of the schedule of expenditures of federal awards could occur and not be prevented or detected by the District's internal control.

Recommendation

We recommend that the District review and approve the proposed auditor adjusting entries and the adequacy of schedule of the expenditures of federal awards disclosures prepared by the auditors and apply analytic procedures to the draft financial statements, among other procedures as considered necessary by management.

Views of Responsible Officials and Planned Corrective Actions

The District relies on the auditor to propose adjustments necessary to prepare the schedule of expenditures of federal awards including the related note disclosures. The District reviews schedule of expenditures of federal awards and approves all adjustments.

CONTROL DEFICIENCIES REPORTED IN PRIOR YEAR

Items 2022-001, 2022-002, and 2022-003 were also reported for the year ended August 31, 2021, in our report dated November 3, 2021.



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

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November 3, 2022

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

Dear Members of the Board:

Our audit for the year ended August 31, 2022, 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 Schools 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 hundredth of a day.
4. We determined that the District maintains a cumulative attendance and membership record for each student.
5. We determined that the cumulative attendance and membership records contain the date of enrollment, number of days or partial days in attendance and absent during each school year enrolled, and the date of withdrawal or graduation.

Wakefield Public Schools District No. 560  
November 3, 2022  
Page two

6. We selected a sample of students from the District's attendance records for the year ended August 31, 2022, 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, 2022.

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

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

Yours truly,



DANA F. COLE & COMPANY, LLP



## **Educators Health Alliance Sets 2023-24 School Year Rates** *Achieves 21st consecutive rate increase of less than 10 percent*

Lincoln, NE – Oct. 28, 2022 – There will be an overall increase of 6.87% in premiums next year for the medical and dental insurance plans used by nearly every Nebraska school district, following action by the Educators Health Alliance (EHA), a consortium of three statewide public school groups that manages the plan. Medical insurance rates for active employees and retirees will increase 7.20%. Dental rates for all employees and retirees will remain unchanged from the 2022-23 rate level.

When the 2023-2024 plan year begins next Sept. 1, it will mark the 21st consecutive rate increase of less than 10 percent. The average annual increase over the past ten years has been 4.5%.

“The COVID pandemic continues to result in disruption for our members. The resulting claim experience and estimating what it will look like in the future makes it difficult to set rates,” said Sheri Jablonski, EHA Board Chair. “Given the current rate of inflation, we are particularly pleased we’ve been able to maintain our streak of more than 20 years without a double-digit increase in rates, and to average an increase of 4.5% for the last decade.”

There will be no benefit changes made in 2023-24.

“We believe it is important, particularly in these stressful times, to minimize the change in benefits to our members. We are happy to pass on the news that no benefit changes will be made for the 2023-24 contract year,” said Trish Guinan, executive director of the Nebraska State Education Association.

The successful rollout of the alternate network product offering to all districts in areas of the state where network competition is possible will be continued in the 2023-24 plan year.

Jablonski said the single-digit increase in premium rates is made possible due to several factors, including:

- The implementation of several new programs to manage pharmacy costs;
- Programs designed to assist in the management of chronic and emerging diseases, and
- Holding the line on health and administrative cost increases.

“The EHA Board has taken some strategic actions to manage our pharmacy costs, especially specialty medications, which have grown rapidly as a percentage of total pharmacy spending,” said Beth Kernes Krause, EHA Vice Chair and Auburn Public Schools Board of Education member.

-More -

“The EHA Board understands the financial concerns of our members as well as the fiscal constraints facing school districts,” said John Spatz, executive director of the Nebraska Association of School Boards. “With 80,000 members in the plan EHA has the largest risk pool in the state, which allows more predictability and stability in rates. This benefits both districts and individuals and their families.”

“The EHA Board takes its responsibility for plan oversight very seriously,” said Mike Dulaney, executive director of the Nebraska Council of School Administrators. “We believe the rate increase decision reached for the 2023-24 plan year will allow the EHA to continue to provide a quality, affordable health insurance plan well into the future.”

*The Educators Health Alliance is a non-profit corporation that was created to procure quality, affordable healthcare insurance for Nebraska educational employees. The rates set by the EHA Board are for the Blue Cross and Blue Shield of Nebraska (BCBSNE) healthcare plan used by more than 400 public school districts and affiliate groups in the state. The plan is governed by a 12-member board representing the Nebraska Association of School Boards, the Nebraska Council of School Administrators and the Nebraska State Education Association. More than 80,000 Nebraskans are covered by the plan, making it the largest health plan in the state. Find more information at <https://www.ehaplan.org/>.*

-End-

Contact: Sheri Jablonski, EHA Chair, 402-475-7611, [sheri.jablonski@nsea.org](mailto:sheri.jablonski@nsea.org)

Wakefield Community Schools  
Superintendent Board Report  
September 2022

- **Guiding Principle II: Family and Community Partnerships**
  - Hosted Veterans Day program on November 11th.
    - 14 veterans were presented with Quilts of Honor.
    - Added many pictures to the slideshow. Chris Pieper did a great job putting it together.
    - Mrs. Nicholson and Mrs. Ovando did a great job with the music.
- **Guiding Principle I: Facilities**
  - Student, Staff, Parent, Board, and Community Surveys are complete.
  - I met with CMBA last week to go over the results. CMBA will visit the school for the day this week to observe how existing facilities are used and to see for themselves the needs we have.
  - We hope to have a rough design by the December meeting.
  - CMBA will present to the Board at the December or special meetings.
- **Guiding Principle IV: Personnel Effectiveness**
  - Carol Salva, an award-winning educator and author specializing in unschooled/under-schooled, multilingual learners, provided all instructional staff training. Each staff member was given a copy of the book *7 Steps to a Language-rich, Interactive Classroom*.
- **Guiding Principle VI: Board Governance**
  - The Farm Credit Services of America organization will sponsor a mobile food pantry in Wakefield next month. The pantry is set up as a drive-thru outdoors, where cars will pull up, receive a community pantry box, a produce box, and a loaf of Rotella's bread, and then they drive away, no questions asked as far as income, residency, etc. I think it will be a great opportunity for individuals and families in your community to receive high-quality food before Christmas.
  - December 12th, 4:00-6:00. Would Board members be willing/able to serve before the Board meeting?
- EHA Board of Directors has announced the following rate and benefit change decisions for the 2023-24 contract year, effective September 1, 2023. **The overall rate increase is 6.87%.**
  - Information is out on the EHA website, <http://www.ehaplan.org/>.

- Premium Rate Change:
  - The medical rates for all Active Employee plans will increase by 7.20%;
  - The medical rates for all Early Retiree plans will increase by 7.20%;
  - The dental rates for all participants will increase by 0.00%; and
  - The overall increase for medical and dental coverage combined is 6.87%.
- 2023-2024 base salary may be recalculated based on an increase in insurance costs. If insurance costs fall below 4%, then the base salary will be increased by \$100. If insurance costs fall above 7%, the base salary will decrease by \$100.
- I attended an NDE Coherence Project zoom meeting with NeMTSS facilitators and NDE staff. We reviewed the draft version of the new NeMTSS framework.
- Members of our administrative team attended a workshop on the revised Nebraska Continuous Improvement model.
  - Process of Accreditation. (Fall of 2025)
  - CIP template and action plan.
  - Perceptual Surveys
  - Alignment with AQuESTT and NeMTSS tenants.
  - Will use Nebraska Continuous Improvement for accreditation instead of Cognia.

Reminder:

**Section 2. Renewal of Contract.** If a Board representative does not inform the Superintendent in writing on or before the seventh day after the regular December 2024 board meeting (and each December thereafter) of the Board's intention to consider the nonrenewal or amendment of this contract, the contract will automatically renew for a period of one year from and after the expiration date provided in Section 1 of this contract. The Superintendent shall remind the Board in writing of this provision no later than its regular November meeting of each year of this contract and shall make the renewal of the Superintendent's employment contract an agenda item for the regular December board meeting during each year of this contract. At the time of each contract renewal and/or amendment, the Superintendent shall be responsible for taking all necessary steps to ensure the District has complied with the Superintendent Pay Transparency Act.

**Wakefield Community School  
Board of Education Regular Meeting  
Tuesday, October 11, 2022 7:00 PM**

Posted Locations:

- Wakefield Post Office • BankFirst • Wakefield Republican • School Main Entrance  
Posted Date: 10/6/2022

The Board of Education Regular Meeting convened in open and public session on Tuesday, October 11, 2022 at 7:00 PM in the HS Computer Lab - Room 213 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.

### **Opening Procedures**

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

### **Attendance Taken at 7:00 PM:**

**Present:** Bree Brown, Josh Dorcey, Jeffrey Keagle, Jim Litchfield, Sherri Lundahl, Eric Riewer. Present: 6;  
**Absent:** 0

Also present: Superintendent Farup, Elementary Principal Wulf, Secondary Principal Zach, Recording Secretary Gothier, Matt Brenn, Keri Hart, Alejandra Aguirre and Ann Milliken

### **Approval of Agenda**

President Brown requested to move item 6.3 Review, discuss and take action to approve Superintendent Evaluation to the end of the agenda.

Motion to approve the agenda with proposed modifications by Brown passed with a motion by Keagle and a second by Dorcey.

Yea: Brown, Dorcey, Keagle, Litchfield, Lundahl, Riewer  
Yea: 6, Nay: 0

### **Reports**

#### **Elementary Principal Report**

- There are multiple after school programs for students which began October 1. Many of the after-school club sponsors have been really impressed with the number of students they have that are participating.
- Fall 2022 MAP test scores were shared with the board.

#### **Secondary Principal Report**

- Students completed Fall MAP testing and AimsWeb screening. Mrs. Zach and Mrs. Hart presented the results to the board.
- Peer tutoring is being offered during Trojan Time in the Achievement Center. Mr. McPhillips is wanting to recruit more peer tutors.
- We are seeing our EL students volunteer to participate in more activities.
- 69 parents attended Parent/Teacher conferences.
- 4 secondary teachers were among the team that attended and presented at the MIDTESOL conference in Kansas City.
- Mrs. Zach was selected for the state NeMTSS Stakeholder board. We had our first virtual meeting last month. We looked at state achievement data for students with disabilities.
- We recently had our second Technical Assistance meeting facilitated by ESU1 staff. This is a monthly check-in we are required to do to report progress on our project goals. To date, we have

accomplished the following action steps: Develop a district flow chart of tiered mental health supports, create a universal student screener, create and send parent permission form, screen students Pk-12, attend restorative practices workshop, create a Google site (which will be used to provide SEBL resources), and add 2 parents to our project team.

### **Credit Recovery/Athletic Report**

- Two students are currently enrolled in the credit recovery program. Both students are progressing well and will take the ACT in March as a graduation requirement and plan to walk in May for graduation.
- Volleyball currently has a 17-8 record. Conference Tournament seedings come out Wednesday.
- Football currently has a 4-3 record. The last game will be in Crofton on Friday since we are not eligible to participate in the NSAA playoffs. Lost some key players in injury, but the players come motivated every night to practice and games. That speaks volumes for our coaches and players.
- Coaching evaluations will be started at the completion of the Fall sports seasons.

### **Superintendent Report**

- We will host the Wakefield Community Club on October 13, at 9:00am.
- Hosted Trojan Soccer Showcase at the stadium. Eight teams from the area had a one-day tournament.
- We planted 75 trees at the stadium with student's help. Chad Mackling and Josh Dorcey were also a big help.
- Carpet was laid in the Achievement Center, entryways and Preschool room.
- The intercom and communication systems need to be updated.
- A group of teachers presented at the MidTESOL conference in Kansas City. The group presented our EL program journey and were we are developing our EL instructional model as a school. The group impressed many people, especially the Director of EL from NDE.

### **Board Committee Reports**

#### **Strategic Planning**

- The committee met on 9/28 to talk about the next steps on community engagement. NASB has offered to help with community engagement. The committee's goal is to have a community meeting before the end of the calendar year and continue regular community engagement meetings with stakeholders.
- Board Retreat is scheduled for October 18 at 5:30.

### **Recognition of Visitors/Communication from the Public**

#### **WEA**

- Ann Milliken and Alejandra Aguirre have started two student organizations: Educators Rising and One World Club. Educators Rising are students considering becoming educators. Different teachers have spoke to the group sharing their own experiences to gain excitement about teaching.
- September 15 – October 15 is Hispanic Heritage Month. One World Club will be have heritage dress up day and handing out Mexican candy. The group has trips planned to Mercy Meals and plan to do one fund raiser and one or two service projects. On Halloween, they will be trick or treating for the Food Pantry.

### **Discussion and Action Items**

#### **Consent Agenda**

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

Yea: Brown, Dorcey, Keagle, Litchfield, Lundahl, Riewer

Yea: 6, Nay: 0

Bills were reviewed by the Finance Committee and approved as follow: General: \$421,639.14; Depreciation: \$90,300.00; Lunch: \$59,497.61; Payroll: \$277,021.23; Special Building: \$117,102.42; Activities: \$20,403.41.

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

Motion to appoint Jeff Keagle as the voting delegate to the 2022-23 NASB Delegate Assembly passed with a motion by Dorcey and a second by Riewer.

Yea: Brown, Dorcey, Keagle, Litchfield, Lundahl, Riewer

Yea: 6, Nay: 0

**Hold for discussion and appropriate action on an administrative recommendation to purchase a new ice machine.**

The ice machine in the team room is very old and limes over. It has been limping along for years and needs to be replaced.

Motion to approve the recommended ice machine purchase as presented passed with a motion by Litchfield and a second by Keagle.

Yea: Brown, Dorcey, Keagle, Litchfield, Lundahl, Riewer

Yea: 6, Nay: 0

**Hold for discussion and take appropriate action on a recommendation from the Secondary Principal to approve the purchase of furniture, equipment, and furnishings for the Achievement Center not to exceed the amount of \$40,000.**

This project began last spring. This would provide furniture, equipment, and furnishings for the Achievement Center.

Motion that the Board approves that the Secondary Principal and Superintendent purchase furniture, equipment, and furnishings for the Achievement Center not exceeding \$40,000 passed with a motion by Lundahl and a second by Riewer.

Yea: Brown, Dorcey, Keagle, Litchfield, Lundahl, Riewer

Yea: 6, Nay: 0

**Review, discuss and take action to approve Superintendent Evaluation.**

Motion to approve the superintendent evaluation passed with a motion by Riewer and a second by Keagle.

Yea: Brown, Dorcey, Keagle, Litchfield, Lundahl, Riewer

Yea: 6, Nay: 0

**Upcoming Dates and Times**


- October 13 - Community Club – 9:00am
- October 18 – Board Retreat – 5:30pm
- November 11 – Veteran’s Day Program – 9:00am
- November 14 – American Civics Hearing & Regular Board Meeting – 5:30pm

**Adjournment**

Motion to adjourn the meeting at 9:15pm passed with a motion by Dorcey and a second by Riewer.

Yea: Brown, Dorcey, Keagle, Litchfield, Lundahl, Riewer

Yea: 6, Nay: 0

  
Sherri Lundahl, Secretary

  
Becky Gothier, Recording Secretary

**Wakefield Community School  
Board of Education Special Meeting  
Wednesday, November 9, 2022  
5:00 pm**

Posted Locations:

- Wakefield Post Office • BankFirst • School Main Entrance

Posted Date: 11/7/2022

The Board of Education Special Meeting convened in open and public session on Wednesday, November 9, 2022 at 5:00pm in the HS Computer Lab - Room 213 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.

**Opening Procedures**

Call to Order  
Open Meetings Act  
Pledge of Allegiance  
Roll Call

**Attendance Taken at 5:00pm:**

**Present:** Bree Brown, Jeffrey Keagle, Jim Litchfield, Sherri Lundahl, Eric Riewer.

**Absent:** Josh Dorsey

Present: 5, Absent: 0

**Logan McPhillips, Alejandra Aguirre, Angie Zach, Micaela Hight, Tiffany Lamprecht, Keri Hart and Kari Rooney presented at the MTSS Conference in Kearney in October. The group shared their presentation with the board.**


Wakefield has found that MTSS provides the framework and supports needed to ensure success for all students in our diverse community. Wakefield's MTSS journey began with a reflection of our Cognia Exit Report, which helped identify areas to change and improve. The NeMTSS Essential Elements created an avenue to make systemic changes.

**Adjournment**

Motion to adjourn the meeting at 6:25pm passed with a motion by Litchfield and second by Keagle.

Yea: Brown, Keagle, Litchfield, Lundahl, Riewer

Yea: 5, Nay: 0

  
Sherri Lundahl, Secretary

# Wakefield Community School

## Cash Summary Report

Accounting Cycle: FY22-23; Beginning Period: Period 02 (10/01/2022 - 10/31/2022) ; Ending Period: Period 02 (10/01/2022 - 10/31/2022) ; 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: 11/11/2022 5:47:37 PM

Fund	Description	Beginning Balance	Revenue	Expenditure	Other	Ending Balance	Encumbrances	Liabilities	Available
01	General Fund	\$2,535,199.08	\$426,618.66	(\$650,419.73)	\$0.00	\$2,311,398.01	(\$174,588.11)	\$0.00	\$2,136,809.90
02	Depreciation Fund	\$354,756.09	\$298.29	\$0.00	\$0.00	\$355,054.38	(\$3,400.00)	\$0.00	\$351,654.38
03	Employee Benefit Fund	\$68,657.13	\$46.07	\$0.00	\$0.00	\$68,703.20	\$0.00	\$0.00	\$68,703.20
05	Activity Fund	\$55,573.45	\$0.00	\$0.00	\$0.00	\$55,573.45	\$0.00	\$0.00	\$55,573.45
06	School Nutrition Fund	\$124,695.18	\$48,658.71	(\$67,102.92)	\$0.00	\$106,250.97	\$0.00	\$0.00	\$106,250.97
07	Bond Fund	\$39,585.00	\$26.56	\$0.00	\$0.00	\$39,611.56	\$0.00	\$0.00	\$39,611.56
08	Special Building Fund	\$257,956.12	\$6,743.18	(\$136,968.79)	\$0.00	\$127,730.51	\$0.00	\$0.00	\$127,730.51
09	QCPUF Fund	\$112,631.99	\$2,855.57	\$0.00	\$0.00	\$115,487.56	\$0.00	\$0.00	\$115,487.56
11	Interim Fund	\$3,128.05	\$3,126.98	(\$3,236.10)	\$0.00	\$3,018.93	\$0.00	\$0.00	\$3,018.93
12	Student Fees Fund	\$1,197.91	\$0.00	\$0.00	\$0.00	\$1,197.91	\$0.00	\$0.00	\$1,197.91
<b>Sub Total</b>		<b>\$3,553,380.00</b>	<b>\$488,374.02</b>	<b>(\$857,727.54)</b>	<b>\$0.00</b>	<b>\$3,184,026.48</b>	<b>(\$177,988.11)</b>	<b>\$0.00</b>	<b>\$3,006,038.37</b>

**GENERAL FUND - #195103**  
**TREASURER'S REPORT AS OF OCTOBER 31, 2022**

**BALANCE AS OF OCTOBER 1, 2022** **\$2,480,403.83**

**REVENUE**

Various Summer Insurance Premium Reimb.	184.87	
Retiree Premiums	220.68	
PK Field Trip Reimbursement	24.00	
Lost Library Book	15.34	
ESU1 - Linewize Overpayment	2,640.00	
Surplus Property Sales	30.00	
SON - Medicaid - NEMAC Reimb	1,971.40	
SON - Title I Reimbursement	120,917.00	
SON - State Aid	143,802.00	
Thurston County - Proceeds	16,450.46	
Dixon County - Proceeds	80,455.02	
Wayne County- Proceeds	61,029.51	
Bank - Interest	1,973.27	
<b>TOTAL REVENUE</b>		<b><u><u>\$429,713.55</u></u></b>

**EXPENSES**

October Payables	321,698.14	
October Payroll	277,021.23	
<b>TOTAL EXPENDITURES</b>		<b><u><u>\$598,719.37</u></u></b>

**TOTAL** **\$2,311,398.01**

**GENERAL FUND AS OF OCTOBER 31, 2022** **\$2,311,398.01**

**SPECIAL BUILDING FUND  
TREASURER'S REPORT AS OF OCTOBER 31, 2022**

**BALANCE AS OF OCTOBER 1, 2022** **\$257,956.12**

**REVENUE**

GiveCampus Online Donations	110.00	
Cash Donations	700.00	
Dixon County - Proceeds	2,938.29	
Thurston County - Proceeds	648.95	
Wayne County- Proceeds	2,169.68	
Bank - Interest	176.26	
<b>TOTAL REVENUE</b>		<b><u><u>\$6,743.18</u></u></b>

**EXPENSES**

Nemaha Sports Construction	109,696.50	
Rezurrected Rod & Kustom	7,405.92	
Lo's Designs LLC	19,866.37	
<b>TOTAL EXPENDITURES</b>		<b><u><u>\$136,968.79</u></u></b>

**TOTAL** **\$127,730.51**

**SPECIAL BUILDING FUND AS OF OCTOBER 31, 2022** **\$127,730.51**

# Wakefield Community School

## Budget Report - October 31, 2022

**\*\* Have not allocated district budget to line items\*\***

FUNCTION	October Expenses	Current Budget	Actuals (YTD)	Encumbrances (YTD)	Available	% of Budget
01100 - Regular Instruction	\$276,978.44	\$0.00	\$554,158.36	\$88,905.49		
01125 - Regular Instructional Programs School Age (Flex-Spending)	\$2,145.56	\$0.00	\$4,291.12	\$0.00		
01150 - Limited English Proficiency Programs	\$25,309.87	\$0.00	\$49,014.03	\$479.69		
01160 - Poverty Programs	\$26,701.25	\$0.00	\$53,326.39	\$0.00		
01190 - Early Childhood Educational Programs	\$19,153.44	\$0.00	\$39,226.09	\$1,395.61		
01200 - Special Education Instructional Programs - School Age	\$58,943.22	\$0.00	\$110,900.12	\$293.73		
01291 - Special Education Instructional Programs - Ages 3-5	\$7,698.57	\$0.00	\$11,541.01	\$0.00		
01300 - Summer School	\$0.00	\$0.00	\$54.76	\$0.00		
02120 - Guidance Services	\$8,724.45	\$0.00	\$17,132.35	\$260.55		
02130 - Health Services	\$4,695.76	\$0.00	\$8,735.05	\$0.00		
02151 - Speech Pathology and Audiology Services - SPED - School Age	\$1,760.98	\$0.00	\$1,760.98	\$0.00		
02190 - Support Services - Student - Other	\$8,700.75	\$0.00	\$9,994.62	\$0.00		
02213 - Instructional Staff Training	\$539.27	\$0.00	\$1,718.35	\$0.00		
02220 - Library or Media Services	\$3,708.15	\$0.00	\$7,162.76	\$358.96		
02310 - Board of Education	\$6,757.90	\$0.00	\$15,680.00	\$1,992.00		
02320 - Executive Administration	\$16,241.20	\$0.00	\$31,827.34	\$332.00		
02330 - District Legal Services	\$487.50	\$0.00	\$1,332.50	\$0.00		
02410 - Office of the Principal	\$32,009.66	\$0.00	\$62,351.37	\$0.00		
02510 - Fiscal Services	\$21,023.36	\$0.00	\$31,463.01	\$0.00		
02570 - Personnel Services	\$128.00	\$0.00	\$326.00	\$0.00		
02580 - Administrative Technology Service	\$10,884.33	\$0.00	\$21,136.15	\$21,539.00		
02610 - Operation of Buildings	\$40,916.68	\$0.00	\$76,624.36	\$47,683.95		
02630 - Care and Upkeep of Grounds	\$5,420.05	\$0.00	\$5,977.44	\$0.00		
02670 - Safety	\$2,076.73	\$0.00	\$3,020.73	\$0.00		
02710 - Vehicle Operation and Purchasing - Regular Education	\$15,458.54	\$0.00	\$27,897.40	\$0.00		
02712 - Vehicle Operation and Purchasing - School Age SPED	\$84.19	\$0.00	\$132.27	\$0.00		
02730 - Vehicle Servicing and Maintenance - Regular Education	\$7,568.58	\$0.00	\$9,340.53	\$0.00		
03535 - High Ability Learners	\$47.29	\$0.00	\$94.58	\$0.00		
06200 - Federal Services - Title I, Part A ESSA Improving Basic Programs Operated by Local Educational Agencies	\$17,150.19	\$0.00	\$35,029.12	\$139.00		
06408 - IDEA Part B Base & Enrollment Poverty Allocation	(\$30.75)	\$0.00	(\$30.75)	\$0.00		
06690 - Federal Services - Other Federal Non-Categorical Expenditures	\$1,231.33	\$0.00	\$1,231.33	\$0.00		
06700 - Federal Services - Federal Vocational and Applied Technology Education (Carl Perkins)	\$1,875.00	\$0.00	\$1,875.00	\$3,199.88		
06925 - Federal Services - Title III ESSA - ELL	\$3,464.70	\$0.00	\$7,281.73	\$8,008.25		
06988 - Expanded Learning Collaborative Afterschool - ARP ESSER III	\$7,105.36	\$0.00	\$7,249.08	\$0.00		
06992 - Federal Services - REAP	\$2,181.14	\$0.00	\$10,819.93	\$0.00		
06998 - Emergency Relief - ESSER III	\$13,279.04	\$0.00	\$26,210.25	\$0.00		
<b>General Fund Grand Total</b>	<b>\$650,419.73</b>	<b>\$0.00</b>	<b>\$1,245,885.36</b>	<b>\$174,588.11</b>		
<b>Previous Year</b>	<b>\$637,460.29</b>	<b>\$0.00</b>	<b>\$1,220,513.45</b>	<b>\$88,015.75</b>		

# Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.  
From 09/01/2021 to 08/31/2022.

Site ID	Site Name					
Group ID	Group Name					
Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
<b>WCS</b>	<b>Wakefield Community School</b>					
<b>A</b>	<b>ATHLETICS</b>					
100	FOOTBALL	656.86	4,260.32	2,385.38	0.00	2,531.80
110	VOLLEYBALL	3,687.16	1,727.00	3,464.45	0.00	1,949.71
125	BOYS BASKETBALL	3,375.51	3,007.75	1,938.42	0.00	4,444.84
130	GIRLS BASKETBALL	1,903.36	3,773.00	4,356.50	0.00	1,319.86
145	TRACK	-43.00	43.00	0.00	0.00	0.00
160	NEW UNIFORMS	-27,085.43	33,002.53	5,917.10	0.00	0.00
170	WRESTLING	2,217.13	376.00	274.88	0.00	2,318.25
175	GEN ATHLETICS	8,331.67	36,494.87	62,202.27	255.00	-17,120.73
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
GIRLSW	GIRLS WRESTLING	0.00	0.00	0.00	0.00	0.00
	<b>A Totals:</b>	-6,356.74	82,684.47	80,539.00	255.00	-3,956.27
<b>B</b>	<b>CLASSES</b>					
212	CLASS OF 2023	391.11	6,800.28	7,032.62	290.22	448.99
215	CLASS OF 2024	583.31	628.57	201.70	0.00	1,010.18
216	CLASS OF 2025	263.28	760.33	0.00	0.00	1,023.61
582	CLASS OF 2026	455.76	0.00	0.00	0.00	455.76
584	CLASS OF 2027	0.00	411.54	0.00	0.00	411.54
	<b>B Totals:</b>	1,693.46	8,600.72	7,234.32	290.22	3,350.08

# Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.  
From 09/01/2021 to 08/31/2022.

Site ID Group ID	Site Name Group Name	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
<b>C</b>	<b>ORGANIZATIONS</b>							
	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	2,860.20	2,080.00	2,541.53	0.00	2,398.67
	305		DISTRICT 7 FCCLA	5,466.97	1,116.00	145.60	0.00	6,437.37
	306		MUSIC BOOSTERS	0.00	0.00	0.00	0.00	0.00
	310		NATIONAL HONOR SOCIETY	2,355.36	1,001.32	927.96	0.00	2,428.72
	315		FBLA	6,257.47	4,025.68	3,611.02	0.00	6,672.13
	320		ANNUAL	-3,730.85	6,400.85	1,484.06	0.00	1,185.94
	325		TOTAD	0.00	0.00	0.00	0.00	0.00
	330		FCCLA	6,588.79	6,260.67	8,488.68	0.00	4,360.78
	335		STUCO	3,032.47	936.47	749.48	0.00	3,219.46
	340		SPEECH & DRAMA	0.00	0.00	0.00	0.00	0.00
	345		ONE ACT	-328.62	1,887.62	1,616.60	0.00	-57.60
	346		ART CLUB	626.92	2,651.25	1,564.49	0.00	1,713.68
	355		TROJAN ZONE	0.00	6,026.54	3,163.66	0.00	2,862.88
	385		LIBRARY	1,804.30	1,735.85	1,730.30	0.00	1,809.85
	395		HOMECOMING	-1,148.26	3,599.33	2,735.17	0.00	-284.10
	501		COLOR GUARD	939.08	2,194.00	2,524.62	0.00	608.46
	553		ELEMENTARY STUCO	65.80	123.00	104.12	0.00	84.68
	578		SKILLS USA	3,656.18	3,008.69	5,231.31	0.00	1,433.56
	581		FCA	46.02	550.00	179.49	0.00	416.53
	902		EDUCATION CLUB	0.00	500.00	35.96	0.00	464.04
	CHEER		CHEER GROUP	0.00	0.00	0.00	0.00	0.00
	EDURIS		EDUCATORS RISING	0.00	1,000.00	0.00	-500.00	500.00
	OWORLDC		ONE WORLD CLUB	0.00	0.00	0.00	500.00	500.00
	<b>C Totals:</b>			<b>29,117.25</b>	<b>45,097.27</b>	<b>36,834.05</b>	<b>0.00</b>	<b>37,380.47</b>
<b>D</b>	<b>CONCESSIONS</b>							
	400		CONCESSIONS	0.00	21,055.74	21,614.31	0.00	-558.57
	<b>D Totals:</b>			<b>0.00</b>	<b>21,055.74</b>	<b>21,614.31</b>	<b>0.00</b>	<b>-558.57</b>

# Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.  
From 09/01/2021 to 08/31/2022.

Site ID	Site Name						
Group ID	Group Name						
Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance	
E	MISC						
350	SCHOLARSHIPS	1,000.00	5,000.00	5,000.00	0.00	1,000.00	
390	STUDENT ASSISTANCE	2,126.09	1,764.56	1,170.00	0.00	2,720.65	
502	YOUTH FOUNDATION	750.00	0.00	0.00	0.00	750.00	
503	LOUNGE	-408.51	2,616.21	2,273.97	0.00	-66.27	
505	CHECKING INTEREST	116.09	131.53	0.00	0.00	247.62	
510	CD Plus Interest	2,701.60	0.00	0.00	0.00	2,701.60	
520	ELEMENTARY	111.95	5,966.90	3,783.66	0.00	2,295.19	
540	POP FUND	3,344.49	2,211.68	1,543.54	0.00	4,012.63	
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	164.00	0.00	0.00	0.00	
577	STATE TOURNAMENTS	-3,923.14	9,031.84	5,278.81	0.00	-170.11	
901	D-Day Band Trip	1,332.66	15,938.60	16,874.83	0.00	396.43	
903	MUSIC TOUR	0.00	2,400.00	0.00	0.00	2,400.00	
<b>E Totals:</b>		<b>7,927.23</b>	<b>45,225.32</b>	<b>35,924.81</b>	<b>0.00</b>	<b>17,227.74</b>	

# Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.  
From 09/01/2021 to 08/31/2022.

Site ID Group ID	Site Name Group Name	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
Z	Inactive							
	105		JH FOOTBALL	0.00	0.00	0.00	0.00	0.00
	115		JH VOLLEYBALL	0.00	0.00	0.00	0.00	0.00
	120		GIRLS GOLF	0.00	0.00	0.00	0.00	0.00
	135		JH BOYS BASKETBALL	0.00	0.00	0.00	0.00	0.00
	140		JH GIRLS BASKETBALL	0.00	0.00	0.00	0.00	0.00
	150		JH TRACK	0.00	0.00	0.00	0.00	0.00
	155		BOYS GOLF	0.00	255.00	0.00	-255.00	0.00
	180		JH WRESTLING	0.00	0.00	0.00	0.00	0.00
	190		ACTIVITY PASSES	0.00	2,230.00	100.00	0.00	2,130.00
	226		CLASS OF 2008	0.00	0.00	0.00	0.00	0.00
	227		CLASS OF 2009	0.00	0.00	0.00	0.00	0.00
	228		CLASS OF 2010	0.00	0.00	0.00	0.00	0.00
	229		CLASS OF 2011	0.00	0.00	0.00	0.00	0.00
	230		CLASS OF 2012	0.00	0.00	0.00	0.00	0.00
	231		CLASS OF 2013	0.00	0.00	0.00	0.00	0.00
	232		CLASS OF 2014	0.00	0.00	0.00	0.00	0.00
	233		CLASS OF 2015	0.00	0.00	0.00	0.00	0.00
	234		CLASS OF 2016	0.00	0.00	0.00	0.00	0.00
	235		CLASS OF 2017	0.00	0.00	0.00	0.00	0.00
	236		CLASS OF 2018	0.00	0.00	0.00	0.00	0.00
	300		VOCAL/INSTRUMENTAL CONTESTS	0.00	0.00	0.00	0.00	0.00
	360		CINCO DE MAYO	0.00	0.00	0.00	0.00	0.00
	365		VICA	0.00	0.00	0.00	0.00	0.00
	370		EMBROIDERY	0.00	0.00	0.00	0.00	0.00
	405		CONSTRUCTION	0.00	0.00	0.00	0.00	0.00
	551		5TH BUSINESS FAIR	0.00	0.00	0.00	0.00	0.00
	552		TITLE I CARNIVAL	0.00	0.00	0.00	0.00	0.00
	575		WAKEFIELD VB	0.00	0.00	0.00	0.00	0.00
	583		CLASS OF 2007	0.00	0.00	0.00	0.00	0.00
<b>Z Totals:</b>				0.00	2,485.00	100.00	-255.00	2,130.00
<b>WCS Activity Totals:</b>				32,381.20	205,148.52	182,246.49	290.22	55,573.45

	Begin Balance	Transfers	Receipts	Disbursements	Adjustments	End Balance
WCS Checking:	32,381.20	0.00	205,148.52	182,246.49	290.22	55,573.45
WCS Investment:	0.00	0.00			0.00	0.00
<b>WCS Bank Balances:</b>	<b>32,381.20</b>		<b>205,148.52</b>	<b>182,246.49</b>	<b>290.22</b>	<b>55,573.45</b>

<b>Report Activity Totals:</b>	32,381.20	205,148.52	182,246.49	290.22	55,573.45
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# Receipt History

Detail report. Sorted by Site, Receipt Number.  
From 10/01/2022 to 10/31/2022.

Receipt Number	Receipt Date	Void Date	Deposit Number	Check Number	Received From	Amount	Sales Tax	Amount
Activity ID	Activity Name		Fee Name & Student ID			Tax Rate %	Tax Amount	
Tax Name	Tax Activity							
<b>WCS Wakefield Community School</b>								
000865	10/03/2022				Concessions Soccer Tourn.			Concessions-Soccer Tourn. Music
903	MUSIC TOUR					737.05	0.00	737.05
					Total For 000865:			737.05
000866	10/04/2022				One World T-Shirt Money			T-Shirt Money
OWORLD	ONE WORLD CLUB					330.00	0.00	330.00
					Total For 000866:			330.00
000867	10/04/2022				Educators Rising T-Shirt			T-Shirt Money
EDURIS	EDUCATORS RISING					240.00	0.00	240.00
					Total For 000867:			240.00
000870	10/05/2022	10/05/2022		4579	Mike Pommer			Music Travel Deposit
903	MUSIC TOUR					1,500.00	0.00	1,500.00
					Total For 000870:			1,500.00
000870	10/05/2022	10/05/2022		4579	Mike Pommer			Music Travel Deposit
903	MUSIC TOUR					-1,500.00	0.00	-1,500.00
					Total For 000870:			-1,500.00
000871	10/05/2022				Concessions-Soccer Tourn.			Concessions
903	MUSIC TOUR					10.00	0.00	10.00
					Total For 000871:			10.00
000872	10/05/2022			5817	Mike & Tammie Mogus			Travel Deposit
903	MUSIC TOUR					300.00	0.00	300.00
					Total For 000872:			300.00
000873	10/05/2022			4855	Ashlyn Vazquez (Antonio			Music Travel Deposit
903	MUSIC TOUR					150.00	0.00	150.00
					Total For 000873:			150.00
000874	10/05/2022				Yearbook			Yearbook Sale
320	ANNUAL					908.00	0.00	908.00
					Total For 000874:			908.00
000875	10/06/2022			4583	Mike Pommer			Travel Deposit
903	MUSIC TOUR					450.00	0.00	450.00
					Total For 000875:			450.00
000876	10/06/2022				Pop Lounge			Pop
503	LOUNGE					126.05	0.00	126.05
					Total For 000876:			126.05
000877	10/10/2022				FB Gate 10/7/22			FB Gate vs Homer 10/7/22
175	GEN ATHLETICS					971.00	0.00	971.00
					Total For 000877:			971.00
000878	10/14/2022				Yearbook Donations			YearBook Donations
320	ANNUAL					1,190.00	0.00	1,190.00
					Total For 000878:			1,190.00
000879	10/14/2022			4009	Tina Nuernberger			Yearbook Sale
320	ANNUAL					40.00	0.00	40.00

# Receipt History

Detail report. Sorted by Site, Receipt Number.

From 10/01/2022 to 10/31/2022.

Receipt Number	Activity ID	Receipt Date	Activity Name	Tax Name	Void Date	Deposit Number	Fee Name & Student ID	Check Number	Tax Activity	Received From	Tax Rate %	Amount	Sales Tax	Amount
												Total For	Tax Amount	Total
000880		10/18/2022								Book Fair		40.00		40.00
	385		LIBRARY									1,624.86	0.00	1,624.86
												Total For 000879:		40.00
000881		10/18/2022						8872		Lori Harding		1,624.86		1,624.86
	320		ANNUAL									40.00	0.00	40.00
												Total For 000880:		1,624.86
000882		10/19/2022								FBLA		40.00		40.00
	315		FBLA									687.50	0.00	687.50
												Total For 000881:		40.00
000883		10/20/2022								LINPEPCO		687.50		687.50
	540		POP FUND									31.09	0.00	31.09
												Total For 000882:		687.50
000884		10/20/2022								Pop Machine		31.09		31.09
	540		POP FUND									317.00	0.00	317.00
												Total For 000883:		31.09
000885		10/20/2022						780		Jill Craig		317.00		317.00
	330		FCCLA									45.00	0.00	45.00
												Total For 000884:		317.00
000886		10/24/2022								Yearbook		45.00		45.00
	320		ANNUAL									245.00	0.00	245.00
												Total For 000885:		45.00
000887		10/24/2022						8072		Mike Anderson (Ryan)		245.00		245.00
	320		ANNUAL									200.00	0.00	200.00
												Total For 000886:		245.00
000888		10/24/2022								Trojan Zone		200.00		200.00
	355		TROJAN ZONE									523.50	0.00	523.50
												Total For 000887:		200.00
000889		10/25/2022								Vball Gate 10/24/22		523.50		523.50
	175		GEN ATHLETICS									744.00	0.00	744.00
												Total For 000888:		523.50
000890		10/25/2022								Vball Gate 2 10/24/22		744.00		744.00
	175		GEN ATHLETICS									1,055.00	0.00	1,055.00
												Total For 000889:		744.00
000891		10/25/2022								Concessions Educators		1,055.00		1,055.00
	400		CONCESSIONS									972.75	0.00	972.75
												Total For 000890:		1,055.00
000892		10/25/2022						4039		Donna Johnson		972.75		972.75
	578		SKILLS USA									50.00	0.00	50.00
												Total For 000891:		972.75
000893		10/26/2022								Vball Gate 10/25/22		50.00		50.00
	175		GEN ATHLETICS									1,174.00	0.00	1,174.00
												Total For 000892:		50.00

# Receipt History

Detail report. Sorted by Site, Receipt Number.  
From 10/01/2022 to 10/31/2022.

Receipt Number	Receipt Date	Void Date	Deposit Number	Check Number	Received From	Amount	Sales Tax	Amount
Activity ID	Activity Name		Fee Name & Student ID			Tax Rate %	Tax Amount	
Tax Name	Tax Activity							
						Total For 000893:		1,174.00
000894	10/26/2022				Vball Gate 10/25/22			
175	GEN ATHLETICS							670.00
						Total For 000894:		670.00
000895	10/26/2022				Concessions Teammates			
400	CONCESSIONS							613.00
						Total For 000895:		613.00
000896	10/28/2022				Yearbook			
320	ANNUAL							1,725.00
						Total For 000896:		1,725.00
000897	10/28/2022				Prom			
215	CLASS OF 2024							732.25
						Total For 000897:		732.25
000898	10/28/2022				Cheer Group			
CHEER	CHEER GROUP							915.00
						Total For 000898:		915.00
000899	10/28/2022				Yearbook			
320	ANNUAL							380.00
						Total For 000899:		380.00
000902	10/31/2022				Bank Interest			
505	CHECKING INTEREST							42.27
						Total For 000902:		42.27
						Site Total		18,239.32
						Report Total		18,239.32

# Check Summary

Sorted by Activity ID, Site ID.  
From 10/01/2022 to 10/31/2022.

Activity ID Site ID	Activity Name Site Name	Check / Void Date	Vendor Name	PO Number	Invoice No.#	Description	Amount
110	VOLLEYBALL						
WCS	Wakefield Community School						
011429	Cleared	10/05/2022	A to Z Design		48	FCCLA Shirts	68.00
011441	Cleared	10/17/2022	VISA		17783458	MPIX	660.24
011445	Cleared	10/17/2022	Lazy Acres Decor		149	Flowers for Vball	83.50
011449	Cleared	10/17/2022	Randolph Public Schools			2nd Round Vball Conf.	20.00
011452	Cleared	10/18/2022	Randolph Public Schools			Vball Entry Fee 10.18.21	20.00
011459	Cleared	10/21/2022	Lazy Acres Decor		153	Candy Bouquet	47.60
<b>Total:</b>							<b>\$ 899.34</b>

# Check Summary

Sorted by Activity ID, Site ID.  
From 10/01/2022 to 10/31/2022.

Activity ID Site ID	Activity Name Site Name		Check / Void Date	Vendor Name	PO Number	Invoice No.#	Description	Amount
175			<b>GEN ATHLETICS</b>					
WCS			Wakefield Community School					
011423	Cleared	10/04/2022	Amazon			1CQN-VFQC-6LRM	Refund-Strapworks	-176.70
011424	Cleared	10/05/2022	Andy Welsh				FB Ref 10/7/22 vs Homer	135.00
011425	Cleared	10/05/2022	Mitch Schweers				FB Ref 10/7/22 vs Homer	135.00
011426	Cleared	10/05/2022	Craig Gutz				FB Ref 10/7/22 vs Homer	135.00
011427	Cleared	10/05/2022	Ted Harder				FB Ref 10/7/22 vs Homer	135.00
011428	Cleared	10/05/2022	Andy Bird				FB Ref 10/7/22 vs Homer	135.00
011430	Cleared	10/05/2022	Dollar General-REGIONS 410526				Water	54.30
011432	Cleared	10/05/2022	Lou's Sporting Goods			AAS740717-AX02	Trainer Kit	272.47
011434	Cleared	10/10/2022	Steve Greve				JH Vball Ref vs Pender	105.00
011435	Cleared	10/10/2022	Tim Haglund				JH/JV FB Ref 10/10/22	135.00
011436	Cleared	10/10/2022	Noah Lamprecht				JH/JV FB Ref 10/10/22	135.00
011437	Cleared	10/10/2022	Mike Mogus				JH/JV FB Ref 10/10/22	135.00
011438	Cleared	10/10/2022	Roger Lueth				JH FB Ref 10/10/22	55.00
011439	Cleared	10/10/2022	Zach Dolen				JV FB Ref 10/10/22	80.00
011448	Cleared	10/17/2022	FBLA				2022 Pink Out FB	150.00
011457	Cleared	10/21/2022	Pepsi-Cola of Siouxland			2100153280	Pop-HighSchool	84.21
011460	Cleared	10/21/2022	VISA			10-10-22	Gift Card	2,464.25
011461	Printed	10/24/2022	Carol Manganaro				C2-4 Subdistrict Vball 10.24.22	178.00
011462	Printed	10/24/2022	Tom Nitzschke				C2-4 Subdistrict Vball 10.24.22	140.00
011463	Printed	10/24/2022	Carol Manganaro				C2-4 Subdistrict Vball 10.25.22	108.00
011464	Printed	10/24/2022	Tom Nitzschke				C2-4 Subdistrict Vball 10.25.22	70.00
011466	Printed	10/25/2022	Joey Borg				FB Scoreboard-4 Games	100.00
011467	Printed	10/25/2022	Ben Donner				FB Announcer-4 Games	120.00
011468	Cleared	10/25/2022	Joe Brown				FB Chain Gang- 3 Games	60.00
011469	Printed	10/25/2022	Mark Johnson				FB Chain Gang- 3 Games	60.00
011470	Printed	10/25/2022	Zach Johnson				FB Chain Gang-2 games	40.00
011471	Printed	10/26/2022	Nebraska School Activities Association				Volleyball Subdistrict C2-4 10/24 & 10/25	1,361.17
011472	Printed	10/26/2022	Homer High School				Volleyball C2-4 Subdistrict Miileage	129.18
011473	Printed	10/26/2022	Pender High School				Volleyball C2-4 Subdistrict Mileage	258.36
011474	Printed	10/26/2022	Omaha Nation Public Schools				Volleyball C2-4 Subdistrict Miileage	129.18
011475	Printed	10/27/2022	Cross County High School				District VB Finals Entry Fee	20.00
011476	Printed	10/31/2022	Lou's Sporting Goods			AAE744902-AK02	PINK Socks	2,738.83
011477	Printed	10/31/2022	Rachel Brudigam				VBall Line Judge-16 Games	320.00
011478	Printed	10/31/2022	Aishah Valenzuela				Vball Line Judge-7 Games	140.00
011479	Printed	10/31/2022	Sawyer Brudigam				Vball Line Judge-11 Games	220.00
011480	Printed	10/31/2022	Megan Borg				Vball Line Judge-2 Games	40.00
011481	Printed	10/31/2022	Breanna Chase				Vball Line Judge-6 Games	120.00
011482	Printed	10/31/2022	Jeremy Jech				Vball Line Judge-4 Games	80.00
011483	Printed	10/31/2022	Megan Muller				Vball Clock-17 Games	425.00
011484	Printed	10/31/2022	Katie VanderVeen				Vball Clock-7 Games	175.00
011485	Printed	10/31/2022	Brad Weiland				Vball Announcing-11 Games	330.00
011491	Printed	10/31/2022	Wayne High School				JH Wrestling Invite 11/5/22	100.00

**Total: \$ 11,631.25**

# Check Summary

Sorted by Activity ID, Site ID.  
From 10/01/2022 to 10/31/2022.

Activity ID Site ID			Activity Name Site Name				Amount
Check Number	Status	Check / Void Date	Vendor Name	PO Number	Invoice No.#	Description	
<b>315</b>		<b>FBLA</b>					
WCS		Wakefield Community School					
011441	Cleared	10/17/2022	VISA		17783458	MPIX	136.85
011444	Cleared	10/17/2022	A to Z Design		52	Chapter Shirts	112.00
011465	Printed	10/24/2022	Providence Medical Center			Foundation	700.00
011489	Printed	10/31/2022	Wal-Mart Community			FBLA	95.08
<b>Total:</b>							<b>\$ 1,043.93</b>
<b>320</b>		<b>ANNUAL</b>					
WCS		Wakefield Community School					
011441	Cleared	10/17/2022	VISA		17783458	MPIX	85.98
011451	Cleared	10/17/2022	Walsworth Publishing Company		1786476	2022 Yearbook	6,231.85
<b>Total:</b>							<b>\$ 6,317.83</b>
<b>330</b>		<b>FCCLA</b>					
WCS		Wakefield Community School					
011429	Cleared	10/05/2022	A to Z Design		48	FCCLA Shirts	602.00
011460	Cleared	10/21/2022	VISA		10-10-22	Gift Card	83.07
<b>Total:</b>							<b>\$ 685.07</b>
<b>335</b>		<b>STUCO</b>					
WCS		Wakefield Community School					
011441	Cleared	10/17/2022	VISA		17783458	MPIX	10.00
<b>Total:</b>							<b>\$ 10.00</b>
<b>345</b>		<b>ONE ACT</b>					
WCS		Wakefield Community School					
011433	Cleared	10/05/2022	Amazon		116C-MC1D- FJXR	Crib Mattress	113.67
011458	Cleared	10/21/2022	Amazon		14R1-PVN7- H1CG	One Act Supplies	70.44
011486	Printed	10/31/2022	Donna Johnson			One Act Supplies	409.24
<b>Total:</b>							<b>\$ 593.35</b>
<b>355</b>		<b>TROJAN ZONE</b>					
WCS		Wakefield Community School					
011423	Cleared	10/04/2022	Amazon		1CQN-VFQC- 6LRM	Refund-Strapworks	224.91
011441	Cleared	10/17/2022	VISA		17783458	MPIX	97.46
011458	Cleared	10/21/2022	Amazon		14R1-PVN7- H1CG	One Act Supplies	51.55
<b>Total:</b>							<b>\$ 373.92</b>

# Check Summary

Sorted by Activity ID, Site ID.  
From 10/01/2022 to 10/31/2022.

Activity ID Site ID	Activity Name Site Name		Check / Void Date	Vendor Name	PO Number	Invoice No.#	Description	Amount
<b>395</b>			<b>HOMECOMING</b>					
WCS			Wakefield Community School					
011430	Cleared	10/05/2022	Dollar General-REGIONS 410526				Water	162.90
011446	Cleared	10/17/2022	Cubbys		9/15/22		Cocessions-Pizza	20.06
<b>Total:</b>								<b>\$ 182.96</b>
<b>400</b>			<b>CONCESSIONS</b>					
WCS			Wakefield Community School					
011442	Printed	10/17/2022	Post Prom				PP Concessions sold to the School	399.68
011446	Cleared	10/17/2022	Cubbys		9/15/22		Cocessions-Pizza	123.78
011447	Cleared	10/17/2022	Pac N Save		9/27/22		Concessions	36.74
011487	Printed	10/31/2022	Cubbys				Pizza-with Hector	79.92
011488	Printed	10/31/2022	Pac N Save				Concessions	26.25
<b>Total:</b>								<b>\$ 666.37</b>
<b>501</b>			<b>COLOR GUARD</b>					
WCS			Wakefield Community School					
011443	Cleared	10/17/2022	Wyhe's Choice Fundraising			122090190 R3	Butter Braid	200.00
<b>Total:</b>								<b>\$ 200.00</b>
<b>503</b>			<b>LOUNGE</b>					
WCS			Wakefield Community School					
011450	Cleared	10/17/2022	TROJAN ZONE		81		Gift certificates	157.75
<b>Total:</b>								<b>\$ 157.75</b>
<b>520</b>			<b>ELEMENTARY</b>					
WCS			Wakefield Community School					
011431	Cleared	10/05/2022	Pepsi-Cola of Siouxland		2100150390		pop-Elementary	36.09
011450	Cleared	10/17/2022	TROJAN ZONE		81		Gift certificates	137.75
011457	Cleared	10/21/2022	Pepsi-Cola of Siouxland		2100153280		Pop-HighSchool	84.21
<b>Total:</b>								<b>\$ 258.05</b>
<b>540</b>			<b>POP FUND</b>					
WCS			Wakefield Community School					
011431	Cleared	10/05/2022	Pepsi-Cola of Siouxland		2100150390		pop-Elementary	125.29
011457	Cleared	10/21/2022	Pepsi-Cola of Siouxland		2100153280		Pop-HighSchool	157.44
<b>Total:</b>								<b>\$ 282.73</b>
<b>553</b>			<b>ELEMENTARY STUCO</b>					
WCS			Wakefield Community School					
011458	Cleared	10/21/2022	Amazon		14R1-PVN7- H1CG		One Act Supplies	55.90
<b>Total:</b>								<b>\$ 55.90</b>

# Check Summary

Sorted by Activity ID, Site ID.  
From 10/01/2022 to 10/31/2022.

Activity ID Site ID			Activity Name Site Name				Amount
Check Number	Status	Check / Void Date	Vendor Name	PO Number	Invoice No.#	Description	
<b>903</b>			<b>MUSIC TOUR</b>				
WCS			Wakefield Community School				
011440	Cleared	10/10/2022	Post Prom			Soccer Tourn. Concessions/Music Tour Group	363.53
011441	Cleared	10/17/2022	VISA		17783458	MPIX	1,500.00
						<b>Total:</b>	<b>\$ 1,863.53</b>
<b>CHEER</b>			<b>CHEER GROUP</b>				
WCS			Wakefield Community School				
011490	Printed	10/31/2022	Crystal Clark			Boo Your Boo Fundraiser	478.55
						<b>Total:</b>	<b>\$ 478.55</b>
<b>OWORLDCL</b>			<b>ONE WORLD CLUB</b>				
WCS			Wakefield Community School				
011460	Cleared	10/21/2022	VISA		10-10-22	Gift Card	20.00
011487	Printed	10/31/2022	Cubbys			Pizza-with Hector	68.12
						<b>Total:</b>	<b>\$ 88.12</b>
						<b>Report Total :</b>	<b>25,788.65</b>

# Wakefield Community School

## Check Payments By Fund Report

Accounting Cycle: FY22-23; Begin Date: 10/20/2022; End Date: 11/11/2022; Display Element Description: BUILDING; Check Type: Warrants; Sort By Element: FUND; Account Expression: [All]; Created On: 11/11/2022 3:58:43 PM

Sorted By	Value	Description		
FUND	01	General Fund		
Check Number	Check Date	Payee	Reason	Amount
53034	10/20/2022	Agile Sports Technologies	Hudl AD Package	\$8,000.00
		<b>Agile Sports Technologies Total</b>		<b>\$8,000.00</b>
53035	10/20/2022	KaTom Restaurant Supply Inc	Ice Maker/Bin Combo Air/SML	\$5,671.00
53035	10/20/2022	KaTom Restaurant Supply Inc	Shipping	\$45.00
		<b>KaTom Restaurant Supply Inc Total</b>		<b>\$5,716.00</b>
53036	10/25/2022	Adorama	Tax	\$122.30
53036	10/25/2022	Adorama	Discount	(\$0.01)
53036	10/25/2022	Adorama	Nikon 950	\$796.95
53036	10/25/2022	Adorama	Nikon AF-S Nikkor	\$1,426.95
53036	10/25/2022	Adorama	Nikon D500 DSLR	\$1,398.87
		<b>Adorama Total</b>		<b>\$3,745.06</b>
53037	10/25/2022	HeatPressNation.com	Tax	\$121.88
53037	10/25/2022	HeatPressNation.com	Stahls' Hotronix Auto Open 16" x 20" Clam Heat Press	\$1,875.00
		<b>HeatPressNation.com Total</b>		<b>\$1,996.88</b>
	10/20/2022	VISA-1	FCS Supplies	\$88.86
	10/20/2022	VISA-1	5 1/2" White Styrene Clock Dial	\$87.25
	10/20/2022	VISA-1	Discount	(\$0.10)
	10/20/2022	VISA-1	Q-80 Quartz Clock Movement, 11/16" Maximum Dial Thickness	\$148.75
	10/20/2022	VISA-1	Shipping	\$28.08
	10/20/2022	VISA-1	Biology Lab Supplies	\$59.76
	10/20/2022	VISA-1	176PCS Classic Big Size Bricks Marble Run Building Blocks Toys for Kids, Maze Ball Race Track Building Blocks Set, STEM Educational Toys for Boys and Girls Age 3+	\$31.99
	10/20/2022	VISA-1	Crazy Aaron's Thinking Putty Sky Themed Mini Tin Set (.47oz Each) Night Fall (Hypercolor), Super Star (Illusion) & Aurora Sky (Glow) Gift Set Bundle - 3 Pack	\$57.78
	10/20/2022	VISA-1	Mr. Sketch Scented Markers, Chisel Tip, Assorted Colors, 12 Count	\$22.24
	10/20/2022	VISA-1	Bike	\$198.00
	10/20/2022	VISA-1	Afterschool Program Supplies	\$44.64
	10/20/2022	VISA-1	Pumpkins	\$101.32
		<b>VISA-1 Total</b>		<b>\$868.57</b>
	10/20/2022	VISA-2	MTSS Summit Lodging	\$1,159.60
	10/20/2022	VISA-2	MTSS Summit Meal	\$525.71
	10/20/2022	VISA-2	Membership Fee	\$99.00
	10/20/2022	VISA-2	Van Fuel	\$76.97
	10/20/2022	VISA-2	Healthy School Institute Lodging	\$467.00
	10/20/2022	VISA-2	Westside Restaurant - Health School Institute Meal	\$14.33
	10/20/2022	VISA-2	Equipping ELLs	\$149.70
	10/20/2022	VISA-2	Afterschool Program - Fabric	\$366.60
		<b>VISA-2 Total</b>		<b>\$2,858.91</b>

Check Number	Check Date	Payee	Reason	Amount
	10/20/2022	Amazon-1	Podcast Microphone for Phone/Pad/PS4,Condenser Recording USB Microphone for Computer,Metal PC Microphone for Gaming,ASMR,YouTube,Streaming Mic Kit with Noise Cancelling for Laptop MAC or Windows	\$37.99
	10/20/2022	Amazon-1	6 Pack Multi-Function Electronic Digital Sport Stopwatch Timer, Large Display with Date Time and Alarm Function,Suitable for Sports Coaches Fitness Coaches and Referees (Yellow)	\$20.99
	10/20/2022	Amazon-1	Shipping	\$5.99
	10/20/2022	Amazon-1	100 Pack 16oz Paper Coffee Cups, Disposable Coffee Cups with Lids, Sleeves and Stirring Sticks, Hot Coffee Cup, Disposable Paper Cups, Drinking Cups for Cold/Hot Coffee, Water or Juice.(Blue and Gray)	\$58.78
	10/20/2022	Amazon-1	Anley Fly Breeze 3x5 Foot Solid Green Flag - Vivid Color and Fade Proof - Canvas Header and Double Stitched - Plain Green Flags Polyester with Brass Grommets 3 X 5 Ft	\$6.55
	10/20/2022	Amazon-1	Anley Fly Breeze 3x5 Foot Solid Orange Flag - Vivid Color and Fade Proof - Canvas Header and Double Stitched - Plain Orange Flags Polyester with Brass Grommets 3 X 5 Ft	\$6.55
	10/20/2022	Amazon-1	Anley Fly Breeze 3x5 Foot Solid Purple Flag - Vivid Color and Fade Proof - Canvas Header and Double Stitched - Plain Purple Flags Polyester with Brass Grommets 3 X 5 Ft	\$6.55
	10/20/2022	Amazon-1	Anley Fly Breeze 3x5 Foot Solid Yellow Flag - Vivid Color and Fade Proof - Canvas Header and Double Stitched - Plain Yellow Flags Polyester with Brass Grommets 3 X 5 Ft	\$6.55
	10/20/2022	Amazon-1	Classroom Supplies	\$39.98
	10/20/2022	Amazon-1	Marbles	\$58.35
	10/20/2022	Amazon-1	Shipping	\$5.99
	10/20/2022	Amazon-1	AhaStyle 3 Pack Cap Replacement Holder with Anti-Lost Strap Silicone Protective Cap Cover for Apple Pencil 1st Generation(White, Black, Midnight Blue )	\$95.88
	10/20/2022	Amazon-1	AhaStyle 3 Pack Cap Replacement Holder with Anti-Lost Strap Silicone Protective Cap Cover for Apple Pencil 1st Generation(White, Pink, Avocado Green)	\$95.88
	10/20/2022	Amazon-1	CyberPower OR1500LCDRM1U Smart App LCD UPS System, 1500VA/900W, 6 Outlets, AVR, 1U Rackmount	\$540.00
	10/20/2022	Amazon-1	Shipping	\$20.34
	10/20/2022	Amazon-1	StarTech.com 1U Server Rack Shelf - Universal Vented Rack Mount Cantilever Tray for 19" Network Equipment Rack & Cabinet - Heavy Duty Steel - Weight Capacity 44lb/20kg - 16" Deep Shelf (CABSHELF116V)	\$38.99
	10/20/2022	Amazon-1	Syntech USB C to USB Adapter Pack of 2 USB C Male to USB3 Female Adapter Compatible with MacBook Pro 2021 iMac iPad Mini 6/Pro MacBook Air 2022 and Other Type C or Thunderbolt 4/3 Devices Space Grey	\$45.10
	10/20/2022	Amazon-1	EasyPAG 5 Tier Desk File Organizer Mailroom Mail Sorter Paper Letter Trays Teacher Supplies for Classroom   Screws Free Design,Black	\$23.79
	10/20/2022	Amazon-1	Shipping	\$5.99
	10/20/2022	Amazon-1	10 000 Words Word Search Puzzle Book for Adults and Teens: 500 Puzzles	\$12.99
	10/20/2022	Amazon-1	100 Mindful Mandalas Coloring Book, 100 Mandala Designs: Adult Coloring Book with 100 Beautiful and Relaxing Mandalas for Stress Relief	\$8.99
	10/20/2022	Amazon-1	Challenging Crossword Puzzles for Teens: 50 Fun and Clever Puzzles to Test Your Skills	\$12.49
	10/20/2022	Amazon-1	Crayola 100 Colored Pencils, Gifts For Kids, Teens & Adults, Great For Coloring Books	\$13.00

Check Number	Check Date	Payee	Reason	Amount
	10/20/2022	Amazon-1	Crayola Colored Pencils Classpack, 240 Count, Bulk Classroom Supplies For Teachers, 12 Assorted Colors	\$36.98
	10/20/2022	Amazon-1	Discount	(\$13.35)
	10/20/2022	Amazon-1	Easy Mandala Coloring Book: Large Print Simple Mandala Coloring Book for Kids, Adults, Seniors and Beginners	\$6.99
	10/20/2022	Amazon-1	Easy Mandala Coloring Book: Volume 2, Large Print Simple Mandala Coloring Book for Kids, Adults, Seniors and Beginners	\$6.99
	10/20/2022	Amazon-1	Easy Mandala Coloring Book: Volume 3, Large Print Simple Mandala Coloring Book for Kids, Adults, Seniors and Beginners	\$6.99
	10/20/2022	Amazon-1	EXPO Magnetic Dry Erase Markers with Eraser, Chisel Tip, Assorted Colors, 8-Count	\$13.63
	10/20/2022	Amazon-1	Magnetic Marker Holder for Whiteboards / Fridge / Refrigerator, Magnetic Pen Holder Dry Erase Tray with Anisotropic Magnet Backing,Black	\$9.91
	10/20/2022	Amazon-1	Mandala Coloring Book Volume 2: Stress Relieving Mandala Coloring Book for Adults, Teens and Kids	\$6.99
	10/20/2022	Amazon-1	Mandala Coloring Book: Stress Relieving Mandala Coloring Book for Adults, Teens and Kids	\$6.99
	10/20/2022	Amazon-1	Shipping	\$19.34
	10/20/2022	Amazon-1	The Ultimate Activity Book for Teens: Crosswords, Cryptograms, Trivia, and More!	\$9.99
	10/20/2022	Amazon-1	Train Your Brain Logic Games and Puzzles Activity Book for Teens: 130 brain teasers including sudoku, cryptograms, crosswords, wordsearch, riddles and more	\$8.95
	10/20/2022	Amazon-1	Word Search Puzzle Book for Teens: Fun Brain Teasers for Adventurous Young Adults	\$7.95
	10/20/2022	Amazon-1	Animal Visual Timer and Color Timer for Kids, Preschoolers & Toddlers - Silent Classroom and Home 60-Minute Countdown Clock, Time Management Tool (Animal Timer)	\$19.99
	10/20/2022	Amazon-1	Art3d Liquid Sensory Floor Activity Tiles, 11.8"x11.8" Square, Multicolor, 6 Tiles	\$98.98
	10/20/2022	Amazon-1	Baby Teether Toys,Sensory Chew Necklace for Kids, Boys and Girls, 2 Pack Chewy Necklace Chew Toys for Kids with Autism, ADHD,SPD	\$9.98
	10/20/2022	Amazon-1	BUNMO Sensory Toys - Calming Textured Silly Stretchy Strings and Sensory Toys for Autistic Children. Stress Toys for Adults and Kids. Ideal Autistic Toys - 6 Pack	\$9.99
	10/20/2022	Amazon-1	CFMT ORIGINAL tubs 4(24x0.375floz) US	\$11.92
	10/20/2022	Amazon-1	Coffee Filters, 8/12-Cup Size, 300/Pack	\$9.99
	10/20/2022	Amazon-1	Joybest Faux Fur Weighted Blanket Oeko-Tex Standard 100 Certified Sherpa Fleece 10 Pounds 50x60 Inches Throw Size Heavy Weighted Blanket with Premium Glass Beads, Grey	\$42.99
	10/20/2022	Amazon-1	Joybest Faux Fur Weighted Blanket Oeko-Tex Standard 100 Certified Sherpa Fleece 12 Pounds 48x72 Inches Full/Twin Size Heavy Weighted Blanket with Premium Glass Beads, Navy Blue	\$49.99
	10/20/2022	Amazon-1	Land O Lakes Cocoa Classics 28 Packet Variety Pack - FOUR 1.25 oz Packets of 7 DIFFERENT Flavors - Including French Vanilla, Rasperry Chocolate, Cinnamon, Caramel, Hazelnut, Chocolate Supreme, and Mint! - Homemade Snacks Recipe Card Included!	\$74.97
	10/20/2022	Amazon-1	MAXTID Kids Weighted Blanket 5lbs for Boys Blue 36inx48in Heavy Blanket for Children Sleeping	\$49.49
	10/20/2022	Amazon-1	Royal Brown Tulip Style Baking Cups, Large, Sleeve of 200	\$38.20

Check Number	Check Date	Payee	Reason	Amount
	10/20/2022	Amazon-1	Searon Visual Timer for Kids Autism 3.07" Square 60 Minute Countdown Analog Timer No Loud Ticking for Kid Teacher Home Work School Classroom Children or Adults with Special Needs	\$16.14
	10/20/2022	Amazon-1	Shipping	\$5.99
	10/20/2022	Amazon-1	Swiss Miss Hot Cocoa Mix, Regular (SWM47491) (2 Pack 50 Packets/Box)	\$33.50
	10/20/2022	Amazon-1	TickiT Silishapes Sensory Circles - in Home Learning Toy for Calming Sensory Play - Set of 10 - Assists Autistic Toddlers & Children	\$57.45
	10/20/2022	Amazon-1	VELCRO Brand Dots with Adhesive White   200 Pk   3/4" Circles   Sticky Back Round Hook and Loop Closures for Organizing, Arts and Crafts, School Projects, 91824	\$27.74
	10/20/2022	Amazon-1	Logitech MK235 Wireless Keyboard and Mouse Combo for Windows, 2.4 GHz Wireless Unifying USB Receiver, 15 FN Keys, Long Battery Life, Compatible with PC, Laptop	\$24.99
	10/20/2022	Amazon-1	Shipping	\$5.99
	10/20/2022	Amazon-1	Phone Wall Mounts	\$89.97
	10/20/2022	Amazon-1	1000PCS Scrabble Letters for Crafts - DIY Wood Gift Decoration - Making Alphabet Coasters and Scrabble Crossword Game Wood Letter Tiles/Wooden Scrabble Tiles A-Z Capital Letters for Crafts, Pendants,	\$43.98
	10/20/2022	Amazon-1	200 Pieces Anti Burst Piping Bags - 12 Inch   Pastry Bags   Icing Piping Bags   Tipless Piping Bags   Icing Bags   Frosting Bags   Piping Bag	\$8.99
	10/20/2022	Amazon-1	24 Pcs 4 Inch Fillable Clear Light Bulb Shape Plastic Christmas Ornaments with Removable Screw off Cap and 2 Rolls Red Green Snowflake Ribbon Hanging Christmas Bulbs Ornaments for DIY Crafts Xmas Tree	\$89.95
	10/20/2022	Amazon-1	40 Pieces Kraft Paper Party Favor Bags, 10 Colors Small Gift Bags Bulk with Handles, Goodie Bags for Kids Party, Celebrations, Baby Shower, Birthday, Crafts and Party Supplies	\$181.87
	10/20/2022	Amazon-1	Afterschool Program Supplies	\$529.93
	10/20/2022	Amazon-1	Battleship with Planes Strategy Board Game	\$16.99
	10/20/2022	Amazon-1	Bellofy 3 x Drawing Paper Pads 9" x 12"   300 Sheets   60lbs 85g   Acid Free Sketchbook Paper for Dry Media   Top Spiral Bound Sketchpad for Kids, Beginners, Artists & Professionals	\$107.94
	10/20/2022	Amazon-1	Clue Bame	\$18.60
	10/20/2022	Amazon-1	Goldfish Crackers Big Smiles with Cheddar, Colors, and Pretzel Crackers, Snack Packs, 30 CT Variety Pack Box	\$11.88
	10/20/2022	Amazon-1	Gorilla Dual Temp Mini Hot Glue Gun Kit with 30 Hot Glue Sticks	\$44.97
	10/20/2022	Amazon-1	Hasbro Gaming Mouse Trap Board Game	\$16.49
	10/20/2022	Amazon-1	Monopoly - Star Wars Boba Felt Edition	\$16.12
	10/20/2022	Amazon-1	Monopoly Game	\$16.34
	10/20/2022	Amazon-1	OREO Original, OREO Golden, CHIPS AHOY & Nutter Butter Cookie Snacks Variety Pack, 56 Snack Packs (2 Cookies Per Pack)	\$20.19
	10/20/2022	Amazon-1	Rotary Cutter Set pink - Quilting Kit incl. 45mm Fabric Cutter, 5 Replacement Blades, A3 Cutting Mat, Acrylic Ruler and Craft Clips - Ideal for Crafting, Sewing, Patchworking, Crochet & Knitting	\$53.80
	10/20/2022	Amazon-1	SINGER 00445 8-1/2-Inch, 3-Pack Fabric Scissors with Comfort Grip, Red & White, 3 Count	\$23.54
		<b>Amazon-1 Total</b>		<b>\$3,175.90</b>
53043	11/11/2022	3D Universe	Ultimaker 2+ Connect	\$3,050.00

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53043	11/11/2022	3D Universe	Ultimaker NFC Tough PLA Filament 2.85mm (750g) blue	\$24.98
53043	11/11/2022	3D Universe	Ultimaker NFC Tough PLA Filament 2.85mm (750g) grey	\$24.98
53043	11/11/2022	3D Universe	Ultimaker NFC Tough PLA Filament 2.85mm (750g) white	\$49.96
53043	11/11/2022	3D Universe	Ultimaker NFC Tough PLA Filament black	\$49.96
		<b>3D Universe Total</b>		<b>\$3,199.88</b>
53044	11/11/2022	ACE Hardware & Home	Locker Room Padlocks	\$61.55
53044	11/11/2022	ACE Hardware & Home	ITE Supplies	\$50.94
53044	11/11/2022	ACE Hardware & Home	Bike Lock	\$26.58
53044	11/11/2022	ACE Hardware & Home	Nail Pegs	\$15.98
		<b>ACE Hardware &amp; Home Total</b>		<b>\$155.05</b>
53045	11/11/2022	ACT	PreACT Scoring	\$960.00
		<b>ACT Total</b>		<b>\$960.00</b>
	11/11/2022	Amazon	Colored Paper - Canary	\$34.39
	11/11/2022	Amazon	Colored Paper - Green	\$68.79
	11/11/2022	Amazon	Colored Paper - Salmon	\$39.36
	11/11/2022	Amazon	Hanging Pocket Chart Closet Underwear Sock Storage Over The Door Jewelry Foldable Organizer 36 Clear Pockets, Beige	\$25.20
	11/11/2022	Amazon	BLACK DECKER EM720CB7 Digital Microwave Oven with Turntable Push-Button Door, Child Safety Lock, 700W, Stainless Steel, 0.7 Cu.ft	\$199.98
	11/11/2022	Amazon	GU GU 1 Set Alto Sax Repair Parts Screws 25pcs Sax Pads Blanket column	\$77.98
	11/11/2022	Amazon	Instrument Repair	\$22.99
	11/11/2022	Amazon	Instrument Repair Credit	(\$22.99)
	11/11/2022	Amazon	Instrument Repair for the Music Teacher	\$22.42
	11/11/2022	Amazon	Jiayouy Trumpet Piston Valve Pipe Dent Removal Tools Aluminum Dent Hammer with 0.8-1mm Knock Ball Head for Brass Wind Instrument	\$56.98
	11/11/2022	Amazon	Shipping	\$11.98
	11/11/2022	Amazon	Vbestlife Clarinet Repair Tools, Metal Clarinet Repairing Maintenance Parts Screws Pads Tools Kit Clarinets Accessories	\$40.44
	11/11/2022	Amazon	Mavalus Tape 1" Wide X 324" 4-Pack	\$26.88
	11/11/2022	Amazon	8 Pieces Mini Hot Glue Gun with 40 Glue Sticks for School Project Small Hot Melt Gun for Kids Craft Glue Gun for DIY Small Craft Projects and Home Quick Repairs	\$33.98
	11/11/2022	Amazon	Afterschool Program Supplies	\$53.80
	11/11/2022	Amazon	Colored Paper - Canary	\$34.40
	11/11/2022	Amazon	Colored Paper - Green	\$68.79
	11/11/2022	Amazon	Colored Paper - Salmon	\$39.35
	11/11/2022	Amazon	Generic BIODEGRADABLE MADE OF VEGETABLE STARCH 3 cu. ft. (22.5 Gallons) 3 CUBIC feet Packing Peanuts Popcorn MADE IN USA GENERIC biodegradbale	\$25.99
	11/11/2022	Amazon	Shipping	\$5.99
	11/11/2022	Amazon	Surebonder DT-100 Made in the USA All Purpose Stik-Mini Glue Sticks-All Temperature-5/16"D, 4"L Hot Melt Glue Sticks-100/ Pack	\$6.88
	11/11/2022	Amazon	ThinkFun Zingo Sight Words Award Winning Early Reading Game	\$21.99
	11/11/2022	Amazon	Water Closet Electronic Module	\$322.00
	11/11/2022	Amazon	Angel of Greenwood	\$76.93
	11/11/2022	Amazon	Between Two Skies	\$7.99
	11/11/2022	Amazon	Ground Zero	\$93.80

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	11/11/2022	Amazon	Lovely War	\$79.73
	11/11/2022	Amazon	Matar a un ruiseñor (To Kill a Mockingbird - Spanish Edition)	\$74.94
	11/11/2022	Amazon	Salt to the Sea	\$53.76
	11/11/2022	Amazon	The Book Thief	\$48.93
	11/11/2022	Amazon	Three Rivers Rising	\$62.93
	11/11/2022	Amazon	Aroma Dough® Therapy Dough – Focus Blend of Essential Oils – Gluten-Free & Non-Allergenic – Child & Adult Therapy Tools –Promotes Focus & Learning – Sensory Room Equipment	\$12.10
	11/11/2022	Amazon	Bath and Body Works 2 Pack Focus Aromatherapy Essential Oil Body Lotion 6.5 Oz.Eucalyptus & Tea.	\$57.99
	11/11/2022	Amazon	Edens Garden Focus, Focus, Focus"OK for Kids" Essential Oil Synergy Blend, 100% Pure Therapeutic Grade (Undiluted Natural/Homeopathic Aromatherapy Scented Essential Oil Blends) 10 ml	\$17.95
	11/11/2022	Amazon	Edens Garden Study Buddy "OK for Kids" Essential Oil Synergy Blend, 100% Pure Therapeutic Grade (Undiluted Natural/ Homeopathic Aromatherapy Scented Essential Oil Blends) 10 ml	\$14.95
	11/11/2022	Amazon	Hamoery Men Women 8mm Natural Stone Beads Bracelet Gifts for Girls Elastic Yoga Agate Bracelet Bangle(Lava Stone)	\$40.45
	11/11/2022	Amazon	Shipping	\$7.97
	11/11/2022	Amazon	Starlight Peppermint Mints 5 lb Bag	\$18.98
	11/11/2022	Amazon	The Squeeze Aromatherapy Dough Essential Oils Lemon	\$11.49
	11/11/2022	Amazon	The Squeeze Aromatherapy Therapy Dough 100% Essential Oils Sweet Orange	\$11.49
	11/11/2022	Amazon	The Squeeze Aromatherapy Therapy Dough Stress Ball Made 100% Peppermint Essential Oils	\$11.99
	11/11/2022	Amazon	Flushable Wipes for Baby and Kids by Kandoo, Unscented for Sensitive Skin, Hypoallergenic Potty Training Wet Cleansing Cloths, 42 Count, Pack of 12	\$22.68
	11/11/2022	Amazon	HERKKA Extra Capacity Hanging File Folders, 30 Reinforced Hang Folders, Heavy Duty 2 Inch Expansion, Designed for Bulky Files, Medical Charts, Assorted Colors, Letter Size, 30 Pack	\$25.98
	11/11/2022	Amazon	Pendaflex Portable File Box with File Rails, Hinged Lid with Double Latch Closure, Black, 3 Black Letter Size Hanging Folders Included (41742AMZ)	\$26.42
	11/11/2022	Amazon	Shipping	\$5.99
	11/11/2022	Amazon	Weighted Blanket	\$49.49
	11/11/2022	Amazon	First Aid Storage Boxes	\$46.47
	11/11/2022	Amazon	Dymo Cleaning Cards	\$81.90
	11/11/2022	Amazon	Computer Monitors	\$199.94
	11/11/2022	Amazon	Docking Station	\$117.81
	11/11/2022	Amazon	Monitor Stand	\$34.64
	11/11/2022	Amazon	17A HP Toner Cartridge - Compatible 17A CF217A Toner Cartridge Replacement for HP 17A CF217A Toner Compatible with Laserjet Pro M102w M130nw M130fw M130fn M102a M130a Toner Printer (2 Black)	\$65.99
	11/11/2022	Amazon	Shipping	\$5.99
	11/11/2022	Amazon	Pipe Pliers	\$81.00
	11/11/2022	Amazon	HOMEWORK PLANNER 2022-2023: Daily Homework Planner Gift For Best Student   Undated Assignment Tracker For College, middle & high School Students 110 Pages	\$139.00

Check Number	Check Date	Payee	Reason	Amount
	11/11/2022	Amazon	AFMAT Electric Pencil Sharpener, Heavy Duty Pencil Sharpener for 6.5-8mm No.2 Pencils,UL Listed Pencil Sharpener for Colored Pencils, Professional Office Pencil Sharpener w/Stronger Helical Blade,Blue	\$24.00
	11/11/2022	Amazon	Amazon Basics Ruled Lined Index Cards - 3x5 Inches (10 Packs of 100)	\$18.10
	11/11/2022	Amazon	Amazon Basics Woodcased #2 Pencils, Pre-sharpened, HB Lead - Box of 150, Bulk Box	\$12.18
	11/11/2022	Amazon	Blackpaistar 12 Piece Set of 2" Seamless Welded O-Rings for Lace Plant Hangers Lace Kits	\$116.60
	11/11/2022	Amazon	Discount	(\$5.00)
	11/11/2022	Amazon	FVIEXE 30PCS Metal O Rings, 2 Inch	\$35.18
	11/11/2022	Amazon	Goldfish Crackers Big Smiles with Cheddar, Colors, and Pretzel Crackers, Snack Packs, 30 CT Variety Pack Box	\$11.88
	11/11/2022	Amazon	Icing Piping Bags 12 inch Small Disposable Pastry Bags	\$25.95
	11/11/2022	Amazon	Neenah Premium Cardstock 8.5" x 11" Bright White	\$14.29
	11/11/2022	Amazon	Shipping	\$5.99
		<b>Amazon Total</b>		<b>\$3,084.41</b>
53046	11/11/2022	Apex Therapy Services	Psychological Testing	\$955.00
		<b>Apex Therapy Services Total</b>		<b>\$955.00</b>
53047	11/11/2022	Appearra	ITE Mops, Towels & Shopcoats	\$37.60
53047	11/11/2022	Appearra	Mops, Towels & Uniforms	\$246.60
53047	11/11/2022	Appearra	BB Towels & Uniforms	\$82.20
53047	11/11/2022	Appearra	BB Towels & Uniforms	\$82.24
		<b>Appearra Total</b>		<b>\$448.64</b>
53048	11/11/2022	Arbor Scientific	g Ball	\$207.00
53048	11/11/2022	Arbor Scientific	Shipping	\$19.50
		<b>Arbor Scientific Total</b>		<b>\$226.50</b>
53049	11/11/2022	Ballard & Tighe, Publishers	Shipping	\$168.00
53049	11/11/2022	Ballard & Tighe, Publishers	Supplimental Materials for ELL students - Title III Money	\$2,240.00
		<b>Ballard &amp; Tighe, Publishers Total</b>		<b>\$2,408.00</b>
	11/11/2022	BankFirst	Safe Deposit Box Rent	\$30.00
		<b>BankFirst Total</b>		<b>\$30.00</b>
53050	11/11/2022	Blick Art Materials	Sennelier Chinese Orange Oil Pastel	\$11.10
53050	11/11/2022	Blick Art Materials	Sennelier Light English Red Oil Pastel	\$11.10
53050	11/11/2022	Blick Art Materials	Sennelier Mandarin Oil Pastel	\$11.10
53050	11/11/2022	Blick Art Materials	Sennelier Mars Orange Oil Pastel	\$11.10
53050	11/11/2022	Blick Art Materials	Sennelier Nickel Yellow	\$11.10
53050	11/11/2022	Blick Art Materials	Sennelier Oil Pastel Universal Colors Set	\$97.18
53050	11/11/2022	Blick Art Materials	Sennelier Permanent Intense Red	\$11.10
53050	11/11/2022	Blick Art Materials	Sennelier Ruby Red	\$11.10
53050	11/11/2022	Blick Art Materials	Sennelier Vermillion Oil Pastel	\$11.10
53050	11/11/2022	Blick Art Materials	Sennelier White Oil Pastel	\$11.10
53050	11/11/2022	Blick Art Materials	Sennelier Yellow Deep Oil Pastel	\$11.10
53050	11/11/2022	Blick Art Materials	Sennelier Yellow Lake Oil Pastel	\$11.10
53050	11/11/2022	Blick Art Materials	Sennelier Yellow Ochre Oil Pastel	\$11.10
		<b>Blick Art Materials Total</b>		<b>\$230.38</b>
53051	11/11/2022	Bomgaars	Drill Bits	\$25.72
53051	11/11/2022	Bomgaars	Pumpkins	\$50.26
53051	11/11/2022	Bomgaars	Gloves	\$34.46
		<b>Bomgaars Total</b>		<b>\$110.44</b>

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53052	11/11/2022	Brian Mattes	Stadium Speaker	\$1,098.50
53052	11/11/2022	Brian Mattes	Stadium Sound System	\$21,030.64
		<b>Brian Mattes Total</b>		<b>\$22,129.14</b>
53053	11/11/2022	BSN Sports	Entry Rugs	\$1,695.75
		<b>BSN Sports Total</b>		<b>\$1,695.75</b>
53054	11/11/2022	Cengage Learning	Cengage MindTap License	\$690.00
		<b>Cengage Learning Total</b>		<b>\$690.00</b>
	11/11/2022	Century Link	Phone Service	\$393.01
	11/11/2022	Century Link	BB Phone/Internet	\$114.83
		<b>Century Link Total</b>		<b>\$507.84</b>
53055	11/11/2022	City of Wakefield	Bus Barn Utilities	\$38.40
53055	11/11/2022	City of Wakefield	Utilities	\$558.60
53055	11/11/2022	City of Wakefield	Bus Barn Utilities	\$130.61
53055	11/11/2022	City of Wakefield	Practice Field Utilities	\$17.76
53055	11/11/2022	City of Wakefield	Stadium Utilities	\$1,344.13
53055	11/11/2022	City of Wakefield	Utilities	\$4,457.11
		<b>City of Wakefield Total</b>		<b>\$6,546.61</b>
53056	11/11/2022	City of Wakefield - Civic Center	Civic Center Rent - Teacher Inservice	\$390.00
		<b>City of Wakefield - Civic Center Total</b>		<b>\$390.00</b>
53057	11/11/2022	Craig Frerichs	Safety & Security Audit	\$450.00
		<b>Craig Frerichs Total</b>		<b>\$450.00</b>
53058	11/11/2022	Cubby's Inc.	Bus Diesel	\$3,436.27
53058	11/11/2022	Cubby's Inc.	Suburban Fuel	\$103.49
53058	11/11/2022	Cubby's Inc.	Van Fuel	\$332.25
		<b>Cubby's Inc. Total</b>		<b>\$3,872.01</b>
53059	11/11/2022	DAS State Acctg - Central Finance	Internet	\$833.62
53059	11/11/2022	DAS State Acctg - Central Finance	Internet	\$833.61
		<b>DAS State Acctg - Central Finance Total</b>		<b>\$1,667.23</b>
53060	11/11/2022	Dixon County Clerks Office	LB 644 Budget Postcard Mailing Fee	\$390.74
		<b>Dixon County Clerks Office Total</b>		<b>\$390.74</b>
53061	11/11/2022	Dollar General	Health Class Supplies	\$4.00
53061	11/11/2022	Dollar General	LTQC Return	(\$40.95)
53061	11/11/2022	Dollar General	LTQC Supplies	\$55.65
		<b>Dollar General Total</b>		<b>\$18.70</b>
53062	11/11/2022	Educational and Community Supports	SWIS Facilitator Training	\$800.00
		<b>Educational and Community Supports Total</b>		<b>\$800.00</b>
53063	11/11/2022	Egan Supply Co.	Supplies	\$1,563.82
		<b>Egan Supply Co. Total</b>		<b>\$1,563.82</b>
53064	11/11/2022	Ekberg Auto Parts, Inc.	Connectors	\$12.48
53064	11/11/2022	Ekberg Auto Parts, Inc.	Diesel Antigel	\$89.42
53064	11/11/2022	Ekberg Auto Parts, Inc.	Filters	\$223.96
53064	11/11/2022	Ekberg Auto Parts, Inc.	Hydr Fluid	\$81.97
		<b>Ekberg Auto Parts, Inc. Total</b>		<b>\$407.83</b>
53065	11/11/2022	Emerald Lawn & Landscape	Sports Complex Trees	\$16,800.00
		<b>Emerald Lawn &amp; Landscape Total</b>		<b>\$16,800.00</b>
53066	11/11/2022	Essential Screens	Background Check	\$16.05
		<b>Essential Screens Total</b>		<b>\$16.05</b>
53067	11/11/2022	ESU #1	NDE Continuous School Improvement Workshop	\$45.00

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53067	11/11/2022	ESU #1	Science Assessment Session 1	\$75.00
53067	11/11/2022	ESU #1	Laminating	\$1.08
53067	11/11/2022	ESU #1	Laminating	\$12.29
53067	11/11/2022	ESU #1	First Quarter Billing	\$7,002.16
53067	11/11/2022	ESU #1	First Quarter Billing	\$26,750.00
53067	11/11/2022	ESU #1	First Quarter Billing	\$26,788.75
53067	11/11/2022	ESU #1	First Quarter Billing	\$4,320.00
53067	11/11/2022	ESU #1	First Quarter Billing	\$1,703.00
53067	11/11/2022	ESU #1	Exploring NE 2022 Math Standards	\$50.00
53067	11/11/2022	ESU #1	Lan Managers Mtg	\$25.00
53067	11/11/2022	ESU #1	Exploring NE 2022 Math Standards	\$25.00
53067	11/11/2022	ESU #1	First Quarter Billing	\$12,545.25
		<b>ESU #1 Total</b>		<b>\$79,342.53</b>
53068	11/11/2022	ESU #7	Structured Teaching	\$40.00
		<b>ESU #7 Total</b>		<b>\$40.00</b>
53069	11/11/2022	Faith Regional Health Services	DOT Physical - Benson	\$100.00
		<b>Faith Regional Health Services Total</b>		<b>\$100.00</b>
53070	11/11/2022	Fundraising Brick LLC	Engraved Pavers	\$1,856.00
		<b>Fundraising Brick LLC Total</b>		<b>\$1,856.00</b>
53071	11/11/2022	Generation Genius Inc	Yearly subscription to website for science	\$125.00
		<b>Generation Genius Inc Total</b>		<b>\$125.00</b>
53072	11/11/2022	J.W. Pepper & Son, Inc	Bring on the Snow! Teacher Handbook	\$34.99
53072	11/11/2022	J.W. Pepper & Son, Inc	Carol of the Bells	\$11.25
53072	11/11/2022	J.W. Pepper & Son, Inc	Christmas Race	\$45.00
53072	11/11/2022	J.W. Pepper & Son, Inc	Have Yourself a Merry Little Christmas	\$10.50
53072	11/11/2022	J.W. Pepper & Son, Inc	Jingle Jingle	\$11.25
53072	11/11/2022	J.W. Pepper & Son, Inc	Rap Hits	\$70.00
53072	11/11/2022	J.W. Pepper & Son, Inc	Shipping	\$10.98
53072	11/11/2022	J.W. Pepper & Son, Inc	Swingin' Wonderland	\$61.00
53072	11/11/2022	J.W. Pepper & Son, Inc	A Very Merry Christmas	\$22.50
53072	11/11/2022	J.W. Pepper & Son, Inc	Band Sheet Music	\$142.99
53072	11/11/2022	J.W. Pepper & Son, Inc	Carol of the Boombuckets Flexible Band	\$100.00
53072	11/11/2022	J.W. Pepper & Son, Inc	Christmas...in About Three Minutes	\$16.00
53072	11/11/2022	J.W. Pepper & Son, Inc	<a href="https://www.jwpepper.com/Armed-Forces-on-Parade/2213676.item#.Y0XHUS-B3pA">https://www.jwpepper.com/Armed-Forces-on-Parade/2213676.item#.Y0XHUS-B3pA</a>	\$60.00
53072	11/11/2022	J.W. Pepper & Son, Inc	Shipping	\$12.99
53072	11/11/2022	J.W. Pepper & Son, Inc	Shipping	\$42.99
53072	11/11/2022	J.W. Pepper & Son, Inc	Still, Still, Still	\$10.25
53072	11/11/2022	J.W. Pepper & Son, Inc	The 12 Days of Christmas	\$11.50
		<b>J.W. Pepper &amp; Son, Inc Total</b>		<b>\$674.19</b>
53073	11/11/2022	Jason Sears Flooring	Achievement Center Carpet Replacement	\$13,171.20
53073	11/11/2022	Jason Sears Flooring	Entry Way Carpet Replacement	\$4,265.36
		<b>Jason Sears Flooring Total</b>		<b>\$17,436.56</b>
53074	11/11/2022	Lazy Acres Decor	Outdoor Planters	\$400.00
		<b>Lazy Acres Decor Total</b>		<b>\$400.00</b>
53075	11/11/2022	Lo's Designs LLC	Main Gym Signs	\$100.00
53075	11/11/2022	Lo's Designs LLC	Signage	\$695.00
		<b>Lo's Designs LLC Total</b>		<b>\$795.00</b>
53076	11/11/2022	Matheson Tri-Gas Inc	Drag Shield	\$119.50

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53076	11/11/2022	Matheson Tri-Gas Inc	ITE Gases	\$696.79
53076	11/11/2022	Matheson Tri-Gas Inc	ITE Material	\$791.32
		<b>Matheson Tri-Gas Inc Total</b>		<b>\$1,607.61</b>
53077	11/11/2022	Menards - Sioux City	Supplies	\$148.78
		<b>Menards - Sioux City Total</b>		<b>\$148.78</b>
53078	11/11/2022	Menards-Norfolk	4x4 Boards	\$51.98
53078	11/11/2022	Menards-Norfolk	Copper Tees, Elbow, Propane Cylinder, Corner Brace	\$90.92
53078	11/11/2022	Menards-Norfolk	Corner Brace, Wiregard	\$13.91
		<b>Menards-Norfolk Total</b>		<b>\$156.81</b>
53079	11/11/2022	Miller Building Supply	Carpet Adhesive	\$33.65
53079	11/11/2022	Miller Building Supply	Cleaner Spray	\$6.49
53079	11/11/2022	Miller Building Supply	Plunger	\$9.99
53079	11/11/2022	Miller Building Supply	Supplies	\$80.85
53079	11/11/2022	Miller Building Supply	Water Softner Salt	\$75.90
		<b>Miller Building Supply Total</b>		<b>\$206.88</b>
53080	11/11/2022	Northeast Ne Insurance Agency	2023 IC School Bus Coverage	\$760.00
		<b>Northeast Ne Insurance Agency Total</b>		<b>\$760.00</b>
53081	11/11/2022	Olson's Pest Technicians	Pest Control	\$240.00
53081	11/11/2022	Olson's Pest Technicians	Pest Control - Finance Charge	\$10.00
		<b>Olson's Pest Technicians Total</b>		<b>\$250.00</b>
53082	11/11/2022	Pac N Save, Inc.	FCS Supplies	\$106.73
53082	11/11/2022	Pac N Save, Inc.	FCS Supplies	\$146.79
53082	11/11/2022	Pac N Save, Inc.	Biology Lab Supplies	\$30.72
53082	11/11/2022	Pac N Save, Inc.	PK Field Trip Water	\$10.98
53082	11/11/2022	Pac N Save, Inc.	PK Supplies	\$5.57
		<b>Pac N Save, Inc. Total</b>		<b>\$300.79</b>
53083	11/11/2022	Pitney Bowes, Inc.	Postage Machine Lease	\$534.42
		<b>Pitney Bowes, Inc. Total</b>		<b>\$534.42</b>
53084	11/11/2022	Positive Promotions	Red Ribbon Week Pencils, sunglasses, and frisbees	\$260.55
		<b>Positive Promotions Total</b>		<b>\$260.55</b>
53085	11/11/2022	Quality Foods	FCS Supplies	\$22.69
		<b>Quality Foods Total</b>		<b>\$22.69</b>
53086	11/11/2022	Ray's Mid-Bell Music, Inc.	Essential Elements Alto Sax Bk1	\$64.95
53086	11/11/2022	Ray's Mid-Bell Music, Inc.	Essential Elements Clarinet Bk1	\$90.93
53086	11/11/2022	Ray's Mid-Bell Music, Inc.	Essential Elements Flute Bk1	\$64.95
53086	11/11/2022	Ray's Mid-Bell Music, Inc.	Essential Elements Trombone Bk1	\$90.93
53086	11/11/2022	Ray's Mid-Bell Music, Inc.	Essential Elements Trumpet Bk1	\$116.91
		<b>Ray's Mid-Bell Music, Inc. Total</b>		<b>\$428.67</b>
53087	11/11/2022	RTI	Copier Lease	\$678.94
53087	11/11/2022	RTI	Managed Print Agreement	\$117.31
53087	11/11/2022	RTI	Copier Lease	\$678.94
53087	11/11/2022	RTI	Managed Print Agreement	\$117.30
53087	11/11/2022	RTI	Engineering Services	\$376.00
		<b>RTI Total</b>		<b>\$1,968.49</b>
53088	11/11/2022	Scholastic Inc	Scholastic News 2	\$164.73
		<b>Scholastic Inc Total</b>		<b>\$164.73</b>

Check Number	Check Date	Payee	Reason	Amount
53089	11/11/2022	School Specialty, Inc	Classroom Select Apollo Activity Table, Adjustable Height, T-Mold, Half Moon, 36 x 72 Inches Edge Color: Ebony Leg Color: Ebony Top Color: Gray Nebula Classroom Select Apollo Activity Table, Adjustable Height, T-Mold, Half Moon, 36 x 72 Inches	\$292.36
		<b>School Specialty, Inc Total</b>		<b>\$292.36</b>
53090	11/11/2022	Seidlitz Education	Speaker Fee	\$5,600.25
		<b>Seidlitz Education Total</b>		<b>\$5,600.25</b>
53091	11/11/2022	Soil Dynamics Compost Farm	Stadium & Playground Mulch	\$2,400.00
		<b>Soil Dynamics Compost Farm Total</b>		<b>\$2,400.00</b>
53092	11/11/2022	Sport Safe Testing Service Inc	Random Drug Testing	\$1,300.00
		<b>Sport Safe Testing Service Inc Total</b>		<b>\$1,300.00</b>
	11/11/2022	Staples	Supplies	\$86.37
	11/11/2022	Staples	Supplies	\$48.44
		<b>Staples Total</b>		<b>\$134.81</b>
53093	11/11/2022	Trane	Clips for Chiller	\$102.72
53093	11/11/2022	Trane	Shipping	\$15.00
53093	11/11/2022	Trane	Tax	\$7.65
		<b>Trane Total</b>		<b>\$125.37</b>
	11/11/2022	Verizon	Mobile Hot Spots	\$201.54
		<b>Verizon Total</b>		<b>\$201.54</b>
	11/11/2022	VISA	MTSS Summit Meal	\$110.77
	11/11/2022	VISA	Teacher Inservice Meal	\$341.60
	11/11/2022	VISA	Teacher Inservice Meal	\$341.60
	11/11/2022	VISA	Health Curriculum	\$100.00
	11/11/2022	VISA	120 x 1 x .035, 5-7 TPI Bi-Metal Blade for Ellis 1600 Band Saws	\$199.96
	11/11/2022	VISA	Shipping	\$13.00
	11/11/2022	VISA	Classroom Supplies for a fluency program.	\$50.00
	11/11/2022	VISA	Decorative Squares Phonics Kit	\$218.00
	11/11/2022	VISA	Heavy Duty Decorative Phonics Flashcards	\$47.50
	11/11/2022	VISA	Shipping	\$29.21
	11/11/2022	VISA	One Year Subscription	\$15.00
	11/11/2022	VISA	Alt Ed Incentives	\$172.00
	11/11/2022	VISA	Chemical Management	\$513.97
	11/11/2022	VISA	Van Fuel	\$43.52
	11/11/2022	VISA	Help English Learners Exit Your ELL Program: Powerful Strategies to Increase Student Success	\$1,190.00
	11/11/2022	VISA	Afterschool Program Supplies	\$54.82
	11/11/2022	VISA	She Maps Membership	\$156.56
	11/11/2022	VISA	Healthy School Grant Meal	\$13.89
		<b>VISA Total</b>		<b>\$3,611.40</b>
53094	11/11/2022	Wakefield Post Prom	Football Game Cleanup	\$1,000.00
		<b>Wakefield Post Prom Total</b>		<b>\$1,000.00</b>
53095	11/11/2022	Wakefield Republican, The	Budget Hearing Notices	\$484.00
53095	11/11/2022	Wakefield Republican, The	Meeting Notice	\$10.31
53095	11/11/2022	Wakefield Republican, The	Mtg Proceedings	\$206.73
53095	11/11/2022	Wakefield Republican, The	Oct Activities/Calendar, Mtg Proceedings	\$315.72
53095	11/11/2022	Wakefield Republican, The	Sept Menu/Calendars	\$266.00
		<b>Wakefield Republican, The Total</b>		<b>\$1,282.76</b>
53096	11/11/2022	Wakefield School-Interim	PK Field Trip	\$304.00

Check Number	Check Date	Payee	Reason	Amount
53096	11/11/2022	Wakefield School-Interim	Postage	\$400.00
53096	11/11/2022	Wakefield School-Interim	Tree Watering	\$656.10
53096	11/11/2022	Wakefield School-Interim	2023 Bus Title/Registration	\$16.00
53096	11/11/2022	Wakefield School-Interim	Austin Lanier Speaking Engagement	\$750.00
<b>Wakefield School-Interim Total</b>				<b>\$2,126.10</b>
53097	11/11/2022	Walmart Community	PE Clothes for EL Students	\$105.88
<b>Walmart Community Total</b>				<b>\$105.88</b>
53098	11/11/2022	Waste Connections of Nebraska Inc	Garbage Service	\$720.00
53098	11/11/2022	Waste Connections of Nebraska Inc	Rolloff Service	\$323.85
<b>Waste Connections of Nebraska Inc Total</b>				<b>\$1,043.85</b>
53099	11/11/2022	Woodriver Energy LLC	Natural Gas - BHE195185	\$379.08
53099	11/11/2022	Woodriver Energy LLC	Natural Gas - BHE231582	\$38.41
53099	11/11/2022	Woodriver Energy LLC	Natural Gas - NGM829096	\$77.33
<b>Woodriver Energy LLC Total</b>				<b>\$494.82</b>
<b>Sub Total</b>				<b>\$223,414.18</b>

Sorted By	Value	Description
FUND	02	Depreciation Fund

Check Number	Check Date	Payee	Reason	Amount
1208	11/11/2022	American Pop Corn Company	16oz Citation Pop Corn Popper	\$3,400.00
<b>American Pop Corn Company Total</b>				<b>\$3,400.00</b>
<b>Sub Total</b>				<b>\$3,400.00</b>

Sorted By	Value	Description
FUND	06	School Nutrition Fund

Check Number	Check Date	Payee	Reason	Amount
	10/20/2022	Amazon	Anti-Fatigue Mats	\$93.45
<b>Amazon Total</b>				<b>\$93.45</b>
	10/20/2022	VISA-2	National Hot Lunch Week Appreciation	\$72.81
<b>VISA-2 Total</b>				<b>\$72.81</b>
	10/20/2022	VISA-1	PT Conf Meal	\$580.80
<b>VISA-1 Total</b>				<b>\$580.80</b>
	11/11/2022	Amazon	Broom & Dustpan	\$47.98
	11/11/2022	Amazon	Discount	(\$1.92)
<b>Amazon Total</b>				<b>\$46.06</b>
5630	11/11/2022	Appeara	Aprons, Towels & Mops	\$118.32
<b>Appeara Total</b>				<b>\$118.32</b>
5631	11/11/2022	Bernard Food Industries Inc	Shipping	\$4.46
5631	11/11/2022	Bernard Food Industries Inc	Taco Seasoning	\$223.20
<b>Bernard Food Industries Inc Total</b>				<b>\$227.66</b>
5632	11/11/2022	Cash-Wa Distributing	Food/Supplies	\$875.33
5632	11/11/2022	Cash-Wa Distributing	Food	\$16,991.45
5632	11/11/2022	Cash-Wa Distributing	Food/Supplies	\$10,946.07
<b>Cash-Wa Distributing Total</b>				<b>\$28,812.85</b>
5633	11/11/2022	City of Wakefield	Utilities	\$29.40
5633	11/11/2022	City of Wakefield	Utilities	\$234.58
<b>City of Wakefield Total</b>				<b>\$263.98</b>

Check Number	Check Date	Payee	Reason	Amount
5634	11/11/2022	Dollar General	Distilled Water	\$6.60
5634	11/11/2022	Dollar General	Plates	\$46.60
5634	11/11/2022	Dollar General	PT Conf Chips	\$52.25
<b>Dollar General Total</b>				<b>\$105.45</b>
5635	11/11/2022	Greenberg Fruit Co.	Food/Veggies	\$2,637.47
5635	11/11/2022	Greenberg Fruit Co.	Food/Veggies	\$1,290.74
<b>Greenberg Fruit Co. Total</b>				<b>\$3,928.21</b>
5636	11/11/2022	Hiland Dairy	Milk/Juice	\$4,537.91
5636	11/11/2022	Hiland Dairy	Return	(\$30.00)
<b>Hiland Dairy Total</b>				<b>\$4,507.91</b>
5637	11/11/2022	Hobart Sales And Service	Dishwasher Repair	\$633.42
<b>Hobart Sales And Service Total</b>				<b>\$633.42</b>
5638	11/11/2022	Major Refrigeration Co.	Condenser Cleaning	\$418.50
5638	11/11/2022	Major Refrigeration Co.	Door Gasket Replacement	\$403.30
5638	11/11/2022	Major Refrigeration Co.	Milk Cooler Repair	\$701.85
<b>Major Refrigeration Co. Total</b>				<b>\$1,523.65</b>
5639	11/11/2022	Quality Foods	Fruit	\$98.49
<b>Quality Foods Total</b>				<b>\$98.49</b>
	11/11/2022	Sysco Lincoln	Food/Supplies	\$799.99
	11/11/2022	Sysco Lincoln	Food	\$176.62
	11/11/2022	Sysco Lincoln	Food/Supplies	\$2,846.03
<b>Sysco Lincoln Total</b>				<b>\$3,822.64</b>
5640	11/11/2022	Woodriver Energy LLC	Natural Gas - NGM811131	\$164.20
<b>Woodriver Energy LLC Total</b>				<b>\$164.20</b>
<b>Sub Total</b>				<b>\$44,999.90</b>

Sorted By Value Description  
FUND 08 Special Building Fund

Check Number	Check Date	Payee	Reason	Amount
1240	10/20/2022	Lo's Designs LLC	Stadium Signage	\$9,358.25
1240	10/20/2022	Lo's Designs LLC	Stadium Signage - Bleacher Sign	\$1,397.50
1240	10/20/2022	Lo's Designs LLC	Stadium Signage - Donor Wall	\$4,070.00
1240	10/20/2022	Lo's Designs LLC	Stadium Signage - Donor Wall & Championship Sign	\$5,040.62
<b>Lo's Designs LLC Total</b>				<b>\$19,866.37</b>
<b>Sub Total</b>				<b>\$19,866.37</b>
<b>Grand Total</b>				<b>\$291,680.45</b>

# Wakefield Community School

## Payroll Voucher By Vendor Report

Accounting Cycle: FY22-23; Voucher: 111122,111122 HSA; Vendor: [All]; Order By: Vendor; Account Type: Liability; Created On: 11/11/2022 1:53:23 PM

Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111122	BankFirst	195103		Aflac	\$88.66
Register	Register Paid Date	Account Code	Deduction		Amount
111422	11/14/2022	01-00941-000	Aflac - Short Term Disability		\$88.66
<b>Sub Total</b>					<b>\$88.66</b>
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111122	BankFirst	195103		American Fidelity	\$8,148.32
Register	Register Paid Date	Account Code	Deduction		Amount
111422	11/14/2022	01-00941-000	Amer Fidelity - Accident 125		\$734.26
111422	11/14/2022	01-00941-000	Amer Fidelity - Cancer		\$136.00
111422	11/14/2022	01-00941-000	Amer Fidelity - Cancer 125		\$246.60
111422	11/14/2022	01-00941-000	Amer Fidelity - Critical Illness		\$91.69
111422	11/14/2022	01-00941-000	Amer Fidelity - Hospital Indemnity		\$269.42
111422	11/14/2022	01-00941-000	Amer Fidelity - Term Life		\$304.11
111422	11/14/2022	01-00941-000	Amer Fidelity - Whole Life		\$97.64
111422	11/14/2022	01-00941-000	Child Care 125		\$2,183.30
111422	11/14/2022	01-00941-000	Med Reimb 125		\$3,801.13
111422	11/14/2022	06-00941-000	Amer Fidelity - Cancer		\$35.50
111422	11/14/2022	06-00941-000	Amer Fidelity - Cancer 125		\$82.00
111422	11/14/2022	06-00941-000	Med Reimb 125		\$166.67
<b>Sub Total</b>					<b>\$8,148.32</b>
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111122 HSA	BankFirst	195103		Ann Milliken - HSA	\$216.35
Register	Register Paid Date	Account Code	Deduction		Amount
111422	11/14/2022	01-00941-000	HSA Ann Milliken		\$216.35
<b>Sub Total</b>					<b>\$216.35</b>
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111122	BankFirst	207276		BankFirst	\$83,897.45
Register	Register Paid Date	Account Code	Deduction		Amount
111422	11/14/2022	01-00941-000	Federal Withholding		\$24,287.43
111422	11/14/2022	01-00941-000	FICA		\$46,796.88
111422	11/14/2022	01-00941-000	Medicare		\$10,944.46
111422	11/14/2022	06-00941-000	Federal Withholding		\$353.98
111422	11/14/2022	06-00941-000	FICA		\$1,227.62
111422	11/14/2022	06-00941-000	Medicare		\$287.08
<b>Sub Total</b>					<b>\$83,897.45</b>

Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111122	BankFirst	195103		Blue Cross and Blue Shield of NE	\$93,396.13
Register	Register Paid Date	Account Code	Deduction	Amount	
111422	11/14/2022	01-00941-000	BCBS Empl Dental 125	\$1,743.90	
111422	11/14/2022	01-00941-000	BCBS Empl Health 125	\$3,418.17	
111422	11/14/2022	01-00941-000	BCBS Employer Dental	\$1,849.50	
111422	11/14/2022	01-00941-000	BCBS Employer Hlth	\$82,091.40	\$89,102.97
111422	11/14/2022	06-00901-000	BCBS Employer Hlth	\$777.88	
111422	11/14/2022	06-00941-000	BCBS Empl Dental 125	\$53.75	
111422	11/14/2022	06-00941-000	BCBS Employer Dental	\$88.62	
111422	11/14/2022	06-00941-000	BCBS Employer Hlth	\$3,372.91	\$4,293.16
<b>Sub Total</b>				<b>\$777.88</b>	
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111122 HSA	BankFirst	195103		Brandy Langley - HSA	\$116.96
Register	Register Paid Date	Account Code	Deduction	Amount	
111422	11/14/2022	01-00941-000	HSA Brandy Langley	\$116.96	
<b>Sub Total</b>				<b>\$116.96</b>	
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111122 HSA	BankFirst	195103		Brittany Vinchattle - HSA	\$329.77
Register	Register Paid Date	Account Code	Deduction	Amount	
111422	11/14/2022	01-00941-000	HSA Brittany Vinchattle	\$329.77	
<b>Sub Total</b>				<b>\$329.77</b>	
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111122 HSA	BankFirst	195103		Chris Pieper - HSA	\$116.96
Register	Register Paid Date	Account Code	Deduction	Amount	
111422	11/14/2022	01-00941-000	HSA Chris Pieper	\$116.96	
<b>Sub Total</b>				<b>\$116.96</b>	
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111122 HSA	BankFirst	195103		Colton McCreary - HSA	\$116.96
Register	Register Paid Date	Account Code	Deduction	Amount	
111422	11/14/2022	01-00941-000	HSA Colton McCreary	\$116.96	
<b>Sub Total</b>				<b>\$116.96</b>	
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111122 HSA	BankFirst	195103		Connie Wageman - HSA	\$245.59
Register	Register Paid Date	Account Code	Deduction	Amount	
111422	11/14/2022	01-00941-000	HSA Connie Wageman	\$245.59	
<b>Sub Total</b>				<b>\$245.59</b>	
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111122 HSA	BankFirst	207276		Dave Lunz - HSA	\$116.96
Register	Register Paid Date	Account Code	Deduction	Amount	
111422	11/14/2022	06-00941-000	HSA Dave Lunz	\$116.96	
<b>Sub Total</b>				<b>\$116.96</b>	

Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111122	BankFirst	195103		Federal Reserve KC	\$273,084.84
Register	Register Paid Date	Account Code	Deduction		Amount
111422	11/14/2022	01-00941-000	Direct Deposit		\$265,498.40
111422	11/14/2022	06-00941-000	Direct Deposit		\$7,586.44
<b>Sub Total</b>					<b>\$273,084.84</b>
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111122	BankFirst	195103		Iowa Department of Revenue	\$100.00
Register	Register Paid Date	Account Code	Deduction		Amount
111422	11/14/2022	01-00941-000	Iowa State Tax		\$100.00
<b>Sub Total</b>					<b>\$100.00</b>
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111122 HSA	BankFirst	195103		Kim Barge - HSA	\$166.96
Register	Register Paid Date	Account Code	Deduction		Amount
111422	11/14/2022	01-00941-000	HSA Kim Barge		\$166.96
<b>Sub Total</b>					<b>\$166.96</b>
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111122	BankFirst	207276	5628	Madison National Life	\$2,797.90
Register	Register Paid Date	Account Code	Deduction		Amount
111422	11/14/2022	01-00901-000	Life Ins Employer		\$70.00
111422	11/14/2022	01-00941-000	Addtl Life Ins		\$229.49
111422	11/14/2022	01-00941-000	Dependent Life Ins		\$2.10
111422	11/14/2022	01-00941-000	Life Ins Employer		\$770.25
111422	11/14/2022	01-00941-000	Long Term Disability		\$1,667.56
111422	11/14/2022	06-00901-000	Life Ins Employer		\$29.25
111422	11/14/2022	06-00941-000	Life Ins Employer		\$29.25
<b>Sub Total</b>					<b>\$2,768.65</b>
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111122 HSA	BankFirst	195103		Megan Virgil - HSA	\$329.77
Register	Register Paid Date	Account Code	Deduction		Amount
111422	11/14/2022	01-00941-000	HSA Megan Virgil		\$329.77
<b>Sub Total</b>					<b>\$329.77</b>
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111122	BankFirst	195103		MG Trust Company	\$4,614.44
Register	Register Paid Date	Account Code	Deduction		Amount
111422	11/14/2022	01-00941-000	403b Plan		\$175.00
111422	11/14/2022	01-00941-000	403b Plan ROTH		\$3,810.00
111422	11/14/2022	01-00941-000	403b Plan ROTH - 10%		\$458.20
111422	11/14/2022	01-00941-000	403b Plan ROTH - 5%		\$171.24
<b>Sub Total</b>					<b>\$4,614.44</b>

Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111122	BankFirst	195103		Nebraska Department of Revenue	\$13,032.95
Register	Register Paid Date	Account Code	Deduction		Amount
111422	11/14/2022	01-00941-000	State Withholding - NE		\$12,814.37
111422	11/14/2022	06-00941-000	State Withholding - NE		\$218.58
<b>Sub Total</b>					<b>\$13,032.95</b>
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111122	BankFirst	207276		Nebraska Retirement System	\$73,335.63
Register	Register Paid Date	Account Code	Deduction		Amount
111422	11/14/2022	01-00941-000	NPERS		\$71,429.51
111422	11/14/2022	06-00941-000	NPERS		\$1,906.12
<b>Sub Total</b>					<b>\$73,335.63</b>
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111122 HSA	BankFirst	195103		Patricia Wurdeman - HSA	\$116.96
Register	Register Paid Date	Account Code	Deduction		Amount
111422	11/14/2022	01-00941-000	HSA Patricia Wurdeman		\$116.96
<b>Sub Total</b>					<b>\$116.96</b>
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111122 HSA	BankFirst	207276		Rosa Morelos - HSA	\$116.96
Register	Register Paid Date	Account Code	Deduction		Amount
111422	11/14/2022	06-00941-000	HSA Rosa Morelos		\$116.96
<b>Sub Total</b>					<b>\$116.96</b>
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111122 HSA	BankFirst	195103		Shannon Carroll - HSA	\$695.59
Register	Register Paid Date	Account Code	Deduction		Amount
111422	11/14/2022	01-00941-000	HSA Shannon Carroll		\$695.59
<b>Sub Total</b>					<b>\$695.59</b>
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111122 HSA	BankFirst	195103		Teresa Soderberg - HSA	\$116.96
Register	Register Paid Date	Account Code	Deduction		Amount
111422	11/14/2022	01-00941-000	HSA Teresa Soderberg		\$116.96
<b>Sub Total</b>					<b>\$116.96</b>
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111122	BankFirst	195103	53040	Texas Life Insurance Company	\$154.60
Register	Register Paid Date	Account Code	Deduction		Amount
111422	11/14/2022	01-00941-000	Amer Fidelity - TX Life		\$154.60
<b>Sub Total</b>					<b>\$154.60</b>

Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount	
111122	BankFirst	195103		Vision Service Plan	\$1,014.66	
Register	Register Paid Date	Account Code	Deduction		Amount	
111422	11/14/2022	01-00901-000	Vision 125		\$57.91	
111422	11/14/2022	01-00941-000	Vision 125		\$896.22	\$954.13
111422	11/14/2022	06-00901-000	Vision 125		\$18.84	
111422	11/14/2022	06-00941-000	Vision 125		\$41.69	\$60.53
<b>Sub Total</b>					<b>\$18.84</b>	
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount	
111122	BankFirst	195103	53041	Washington National Insurance Co	\$60.90	
Register	Register Paid Date	Account Code	Deduction		Amount	
111422	11/14/2022	01-00941-000	WA Natl - Cancer Ins 125		\$60.90	
<b>Sub Total</b>					<b>\$60.90</b>	
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount	
111122	BankFirst	195103	53042	WCS-General Fund	\$186.75	
Register	Register Paid Date	Account Code	Deduction		Amount	
111422	11/14/2022	01-00941-000	Summer Ins 125		\$184.87	
111422	11/14/2022	06-00941-000	Summer Ins 125		\$1.88	
<b>Sub Total</b>					<b>\$186.75</b>	
<b>Grand Total</b>					<b>\$556,715.98</b>	

# Wakefield Community School

## Check Payments By Fund Report

Accounting Cycle: FY22-23; Begin Date: 11/14/2022; End Date: 11/14/2022; Display Element Description: BUILDING; Check Type: Warrants; Sort By Element: FUND; Account Expression: [ALL]; Created On: 11/14/2022 5:06:22 PM

Sorted By	Value	Description		
FUND	01	General Fund		
Check Number	Check Date	Payee	Reason	Amount
53100	11/14/2022	Angelina Cardenas De Fregoso	PT Conference Interpreting	\$101.25
		<b>Angelina Cardenas De Fregoso</b>		<b>\$101.25</b>
53101	11/14/2022	Brian Mattes	Stadium Speaker	\$1,098.50
		<b>Brian Mattes Total</b>		<b>\$1,098.50</b>
53102	11/14/2022	Paige Milliken	PT Conference Interpreting	\$97.50
		<b>Paige Milliken Total</b>		<b>\$97.50</b>
53103	11/14/2022	Victoria Sanchez	PT Conference Interpreting	\$108.75
		<b>Victoria Sanchez Total</b>		<b>\$108.75</b>
<b>Sub Total</b>				<b>\$1,406.00</b>
Sorted By	Value	Description		
FUND	08	Special Building Fund		
Check Number	Check Date	Payee	Reason	Amount
1241	11/14/2022	Brian Mattes	Stadium Sound System	\$21,030.64
		<b>Brian Mattes Total</b>		<b>\$21,030.64</b>
<b>Sub Total</b>				<b>\$21,030.64</b>

**60 Month Contract**

**Century Business Products**

\$ 458.70  
\$ 180.15 *Will Vary*  
\$ 1,059.06 *Will Vary*  
\$ 1,697.91

Monthly Lease  
45,038 Average Monthly BW @ \$0.004  
24,919 Average Monthly Color @ \$0.0425

**RTI**

\$1,675.00  
\$ -  
\$ -  
\$1,675.00



# Riverside Technologies, Inc. (RTI)

Managed Print & Copier Services

 866.804.4388

 [www.1RTI.com](http://www.1RTI.com)

# About RTI



## Your Local, Trusted IT Expert

**Riverside Technologies, Inc. (RTI)** is an IT service provider specializing in managed services, IT hardware, warehouse services, and technology deployment. We understand your challenges, develop creative solutions, and provide unmatched responsiveness. We service corporate clients, educational institutions, and state and local governments nationwide. RTI is your complete IT source.

### **Single Point of Accountability**

One vendor, one support team and one supply source.

### **World-Class Vendor Relationships**

Our long-standing partnership with HP means we can proudly offer the best resources, services and support in the industry.

### **Cross-Technology Solutions**

With both print and IT divisions, we provide a depth and breadth of solutions and expertise



From laptops to desktops, printers to monitors, HP offers a wide selection of high-quality systems that provide power, security, durability, and efficiency. RTI has partnered with HP to provide you with technology that makes it easy to meet your goals, whatever they may be.



## HP Partner of the Year

- ▶ RTI was recognized by HP Inc. with the prestigious HP Partner of the Year Award out of 10,000+ resellers nationwide
- ▶ One of the fastest growing HP resellers in the United States

## Multiple HP Certifications



# Core Competencies



## Printing Solutions

Gartner estimates that 1-3% of corporate revenues are spent on document output. Through our assessment methodology, RTI has a proven process for aligning the right technology with your business processes to ensure optimal efficiency, quality and cost savings.

- ▶ Monitoring & Management
- ▶ Analysis & Reporting
- ▶ Document Workflow
- ▶ Help Desk & Onsite Support
- ▶ Custom Optimization for your print environment
- ▶ Preventative Maintenance

## IT Solutions

As a trusted extension of your IT department, we provide proactive and preventative solutions through Managed Services, identifying and solving issues before they cause significant downtime. With RTI, you can rely on a combination of best-in-class technology offerings and managed IT services.

- ▶ Managed Services
- ▶ Data Center Solutions
- ▶ Enhanced Services
- ▶ Warehouse Services
- ▶ Hardware & Software
- ▶ IT Services

# Managed Print & Copier Solutions



## Inclusions

- ▶ HP OEM toner cartridges
- ▶ Phone triage
- ▶ Onsite service calls
- ▶ All parts, repairs and labor
- ▶ Preventive maintenance
- ▶ Auto toner fulfillment
- ▶ Optimization recommendations
- ▶ Standardization recommendations

## **Additional Benefits**

- ▶ Simple and Predictable Invoice
- ▶ No Meter Reads (networked machines only)
- ▶ No Overages
- ▶ No Escalations

## Help Desk

When you call the RTI help desk you will immediately be connected to one of our technology professionals. Our team members have years of industry experience and are always ready to answer your questions. Our fulltime help desk staff will provide phone support for hardware and connectivity/network related issues.

Our Help Desk is open Monday through Friday, 8:00 a.m. to 5:00 p.m. CST. You can also email [helpdesk@1rti.com](mailto:helpdesk@1rti.com) and submit a service request 24/7.

# Managed Print & Copier Solutions



## Service

Our highly skilled engineers have top notch certifications and years of real world experience, plus they stay up to date on the latest technology advancements.

- ▶ 95% uptime average on installed equipment.
- ▶ 4 hour or less responds time on all service calls during normal business hours.

## Beyond Repair

RTI will replacement printers with a like of like device that is within the manufactures service life.

## On-Going Support

Your business is always changing and RTI is here is change with you.

- ▶ Quality Business Reviews with our print specialist team to ensure your Managed Print Agreement is aligned with your businesses needs.
- ▶ **We get it!** Print volumes change from time to time, with an RTI MPS Agreement we can make changes to your agreements at any time.
- ▶ Work with our print specialist team on optimization plans or replacement devices.

# RTI Monitor & Smart Device Services



## RTIM

RTI Monitor is the ideal solution to gain full control and proper cost management of the printer fleet.

### **The system allows RTI to:**

- ▶ Remotely monitors the devices installed on your network
- ▶ Helps keep accurate inventory.
- ▶ Checks the status of consumables.

## SDS

### **Before:**

- ▶ Device stops or breaks, requiring a reactive service call and downtime.
- ▶ Service technicians must come onsite to diagnose and solve problems.
- ▶ Devices are set to operate at average customer usage patterns.

### **After: Maximize uptime with SDS!**

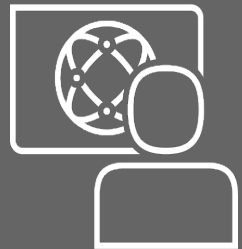
- ▶ HP devices are smart and communicate their health before the devices stops!
- ▶ SDS remote diagnostic insights & remediation capabilities minimize downtime.
- ▶ SDA Machine learning help optimize the device for your usage environment.

# The World's Most Secure Printing



Unparalleled fleet security and management – over **250** embedded security features

World's most secure printers the protect, detect and self-recover



Advanced manageability and security with HP Web Jetadmin

- 1 Validate BIOS integrity**  
HP Sure Start
- 2 Validate firmware**  
Whitelisting
- 3 Protect memory**  
Run-time intrusion detection
- 4 Protect the network**  
HP Connection Inspector
- 5 Complete the check cycle**  
HP JetAdvantage Security Manager\*



# POWERFUL PERFORMANCE DESIGNED FOR YOU



## HP'S MOST POWERFUL, FLEXIBLE AND SECURE COPIER PORTFOLIO

- Maximum productivity
- World's most secure
- Most flexible & customizable
- Sustainability built in



# HP LaserJet Managed MFP E877z & E826z



AVAILABLE SPEED OPTIONS | **40PPM** | **50PPM** | **60PPM** | **70PPM**



EPEAT Gold, ENERGY STAR® 3.0 qualified

# A NEW LEVEL OF PERFORMANCE



**Fastest 300** images per minute duplex scan and **Fastest OCR** provide unprecedented performance

**Enhanced workflow** with next generation of Flow.

- Scan & send to multiple destinations
- Digital editing directly at the MFP control panel
- Load & Go scanning with auto-sensing features

**Quad core plus dual core CPU**

provides significantly faster boot time by 50 & 40% faster sleep time for overall faster response and performance

**Industry first Reverse & Retry Technology** automatically detects & resolves double feed issues for unattended scanning

**40, 50, 60 & 70ppm fast printing speed** meet the needs of high productivity for high-end office and every document can be copied/printed at full engine speed



# LASERJET PAPER HANDLING & ACCESSORIES



## LaserJet Paper Handling



Inner Finisher\*



Stapler/Stacker\*



Booklet Maker\*



Printer Cabinet



2 x 520-sheet  
Paper Feeder



2,000-sheet  
HCI Feeder

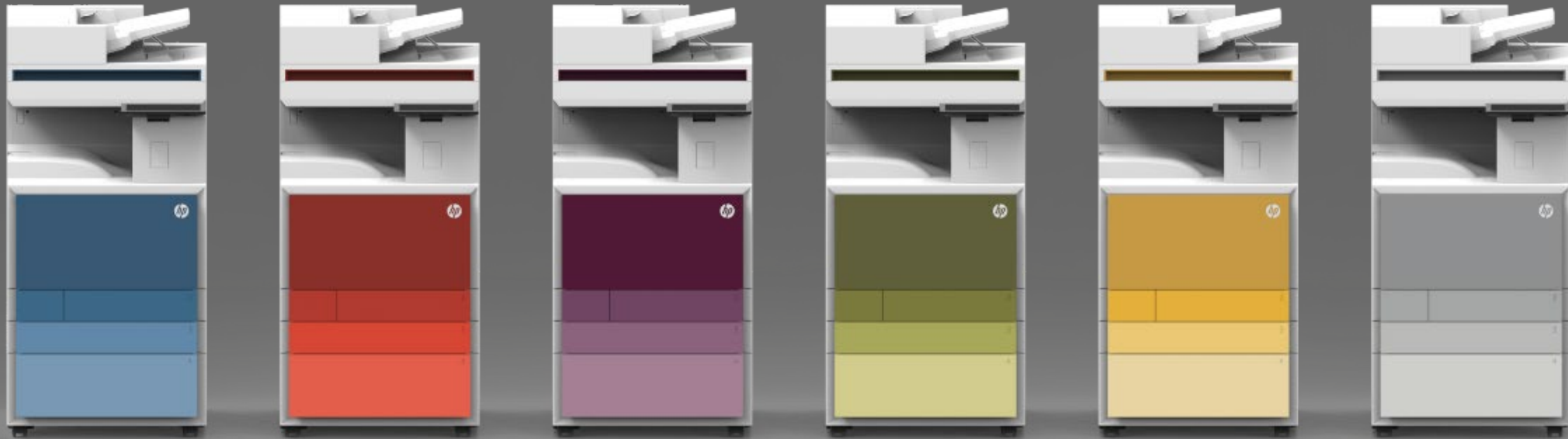


3,000-sheet  
side-mount HCI  
Feeder\*\*

- Upgradeable speed licenses for your growing needs
- Dual Line Fax Card
- Workflow Accelerator Card

\*Hole Punch is an optional accessory for this finisher  
\*\* Side High Cap only available on E8XXXX series devices

# CUSTOMIZATION FOR MODERN WORKPLACES



**Six distinct color panels** to delight your users  
by matching décor, easy to install, at attractive price points

## Modern Enterprise Print Management

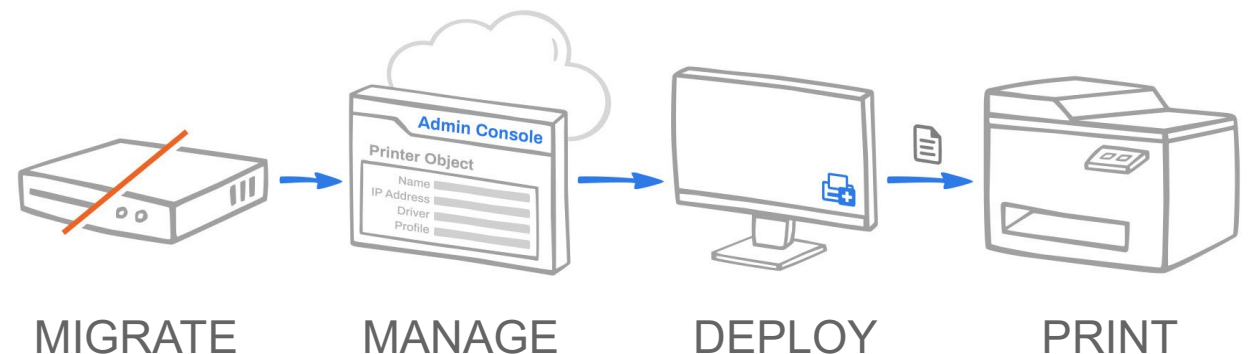
PrinterLogic

We help IT professionals eliminate all print servers and deliver a highly available Serverless Printing Infrastructure. With PrinterLogic's centrally managed Direct IP printing platform, you'll empower end users with mobile printing, secure release printing, and many advanced features that legacy print management applications can't provide.

### Defining a Serverless Printing Infrastructure

- ▶ It Is a True SaaS Platform
- ▶ It Keeps Print Jobs Local.
- ▶ It Supports Native Print Drivers
- ▶ It Integrates with Printer Control Panels
- ▶ It Works Without a VPN Connection
- ▶ It Supports VID Users

### Deliver a Serverless Printing Infrastructure



# WAKEFIELD VOLUME REPORT



Model	Serial Number	RTI ID	Average Monthly Volume Black & White	Average Monthly Volume Color	Location	Life Count
HP COLOR LASERJET FLOW E87660	CNB8K8K1H7	310501	27,052	16,848	Elementary School	2,683,405
HP COLOR LASERJET FLOW E87660	CNB8K910N7	310500	17,986	8,071	High School	1,824,083
			<b>45,038</b>	<b>24,919</b>		
HP LASERJET 400 COLOR M451DN	CNDF373179	AA510	288	643	Elementary Office	33,033
HP LASERJET 400 COLOR M451NW	CNDG137298	AA508	54	107	Superintendent Office	10,750
HP LASERJET 400 M401DW	PHGGB00385	AA509	1,302		Business Manager	93,916
HP LASERJET 400 M401N	VNG3511133	AA515	209		ELL	23,291
HP LASERJET 400 M401N	VNG3F55621	AA511	479		Library	55,037
HP LASERJET 400 M401N	VNG3R00367	AA513	135		Speech	13,658
HP LASERJET M402DN	JPBDY20118	AA512	170		Counselors Office	13,945
HP LASERJET M402DN	JPBDY20124	AA514	999		HS Computer Lab	93,969
HP LASERJET PRO M404DN	VND3F02270	AA502	549		HS Copy Room	8,567
HP LASERJET PRO M404DN	VND3F02282	AA507	824		Principals Office	12,714
HP LASERJET PRO M404DN	VND3F02289	AA503	851		SPED	13,122
HP LASERJET PRO M404DN	VND3F02292	AA504	225		Business Room	3,486
HP LASERJET PRO M404DN	VND3F02296	AA506	129		AD Office	2,023
HP LASERJET PRO M404DN	VND3F02300	AA505	275		The Shop	4,262
HP LASERJET PRO MFP M428FDN	CNDRP3M05D	AA501	1,099		HS Office	16,996
			<b>7,588</b>	<b>750</b>		

# Managed Print & Copier Solutions



## Current Environment & MPS Agreements

<b>Copiers 2017</b>		
	<b>Elementary School</b>	<b>High School</b>
E87660z – Black & White - Average Monthly Volume	27,052	16,848
E87660z – Color - Average Monthly Volume	17,986	8,071
<b>Total Monthly Payment - \$1,357.88</b>		
Includes		
<ul style="list-style-type: none"><li>• 2 E87660z &amp; Accessories</li><li>• Black &amp; White   <b>100,000</b> per month</li><li>• Color   <b>5,000</b> per month</li></ul>		
<b>Printers Agreement 2021</b>		
	<b>Black &amp; White AMV</b>	<b>Color AMV</b>
	7,588	750
<b>Total Monthly Payment - \$234.61</b>		
Includes		
<ul style="list-style-type: none"><li>• Black &amp; White   7,700</li><li>• Color   800</li></ul>		

# MANAGED PRINT & COPIER SOLUTIONS



Color E87770z Copier Options	36-Month DAAS	60-Month DAAS
2 - Color, E877z, 70ppm, <b>4 x 520 trays, Stacker / Stapler</b> & Hole Punch	\$1,890.00	\$1,675.00
2 - Color, E877z, 70ppm, <b>4 x 520 trays, Booklet Finisher</b> & Hole Punch	\$1,949.00	\$1,700.00
2 - Color, E877z, 70ppm, <b>2 x 520 trays, 2,000 sheet high capacity, Stacker / Stapler</b> & Hole Punch	\$1,905.00	\$1,685.00
2 - Color, E877z, 70ppm, <b>2 x 520 trays, 2,000 sheet high capacity, Booklet finisher</b> & Hole Punch	\$1,965.00	\$1,715.00
<b>Includes</b> <ul style="list-style-type: none"> <li>• Black &amp; White   47,500 per month</li> <li>• Color   24,919 per month</li> </ul> <i>Continued Support on the existing E87660z(s)   \$0.005 Black &amp; White impressions   \$0.055 Color impressions (Included allotments to be determined)</i>		
PrinterLogic Serverless Printing Infrastructure		
<b>Total Monthly Payment</b> Includes <ul style="list-style-type: none"> <li>• 17 Core Licenses</li> </ul>	\$187.00	\$187.00
Additional PrinterLogic Bundles - \$42.00 a month for 17 devices per bundle added.		
Printers Agreement (existing)		
<b>Total Monthly Payment</b> Includes <ul style="list-style-type: none"> <li>• 6 M404dn, 1 M428fdn</li> <li>• Black &amp; White   7,7700</li> <li>• Color   800</li> </ul>	\$234.00	\$234.00



# THANK YOU!

**Riverside Technologies, Inc. (RTI) is here to help!** Please call us if you have any questions or would like further detailed information.





# OFFICE EQUIPMENT SOLUTIONS

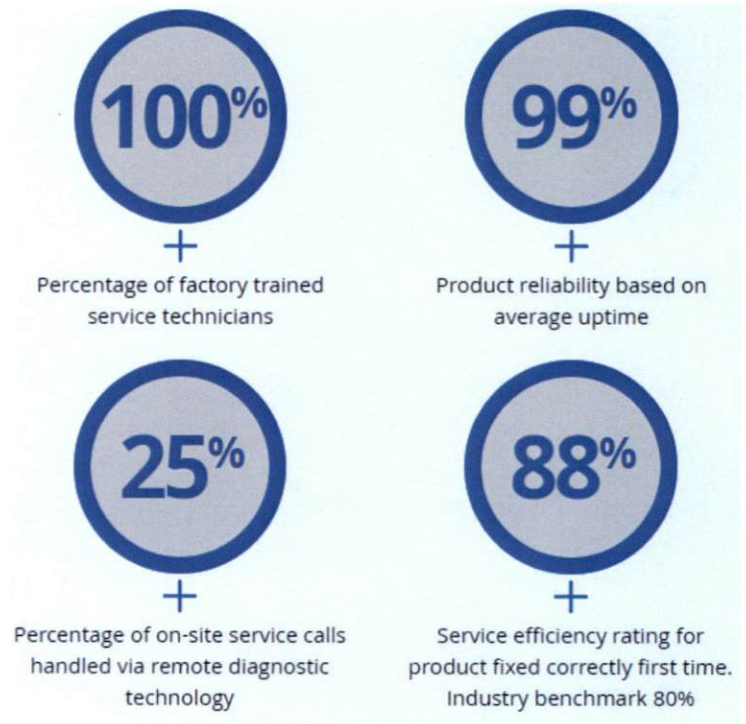
## Executive Summary

Century Business Products is a company that delivers solutions to help organizations power their productivity through offering industry leading Managed Document Services. We look for ways utilize “copiers” not just as an output, but as rather powerful on-ramp to your digital workflows. But...if you were to sit down with a random sample of your employees and ask them about their hopes for the new Multi-Function Devices requested in this RFP, what do you think would be the most common response? As a company that strives to utilize technology and help

organizations integrate it to improve the user experience - I hate to say it, but we find that technological improvements are usually a secondary thought. The feedback we always get is, “I just want it to work.” Reliability and device uptime *IS* the primary factor for the daily employee.

The graph at the top right show's statistics from our internal reporting, taken across thousands of devices we manage. While we have made the jump in our industry to truly accomplish some amazing things in regards to document capture and software integration, we have never forgotten about what matters most to the majority of our end-users. We can track 99.8% uptime for our customers, and our first call resolution efficiency rating is industry leading amongst our peers. Our remote support number has doubled in the last year, and we only see that increasing.

This not a new formula for us - the solutions we are providing in this proposal are being executed daily for all of our customers, including you.





## ABOUT US »»

Since Century Business Products was founded in 1984, the company's goal has been to provide our customers with the most innovative office solutions and ensure complete satisfaction through the highest level of service, support and training available in the industry. As we've expanded from three locations in 1984 to nine currently, the commitment to our customers hasn't wavered. What has changed? Technology!



Century is the leader in the office equipment industry offering only the best copiers and printers, with integrated business technologies to include document management software, managed print services, software to manage paper output for bill back, equipment monitoring software, integrated workflow scanning and network services.

## OUR MISSION »»

*Century Business Products' mission is dedicated to our customers.*



"We will provide the best business solutions with leading edge software and technology products. We will surround our clients with dedicated and highly knowledgeable team members who are proactive and focused on exceeding our clients' needs and expectations. The integrity of our team will provide a culture of caring for our customers, our community and each other."



## OUR TEAM »»

When doing business with Century, understand we are a partner invested in your success, not someone only interested in selling, "the model of the month." To provide exceptional customer service and in-depth expertise requires extraordinary people that are provided with innovative tools and training designed with the customer in mind.



Century employs only the finest sales, service and administrative personnel. In fact, this continuing education has earned Century an "Elite Servicing Solution" provider, "Premier Kyocera Dealer" for nearly twenty years, and also has four recipients of "Kyocera's Best Technician in the Nation Contest," since its inception in 2009. Proof that we practice what we preach!

*You're not just buying products and solution from Century;  
you're buying peace of mind!*

## Overview of Software Solution

Century Business Products, since its founding, has made it a priority to invest in technologies that allow us to improve the customer experience through better service. The two-software service included in this proposal are being used together in many of the schools we serve today. Instead of relying on a one size fits all solution that does all things okay, we have developed the competencies required to provide the best solution for Device Management and User Management.



**INCLUDED: KYOCERA Fleet Services (KFS)** is a powerful, web-based service to perform remote maintenance on a customer's fleet. Hosted in the cloud, KYOCERA Fleet Services enables companies and their service staff to view device status, quickly and easily identify and respond to issues and undertake key maintenance task, all from any location.

**PaperCut<sup>MF</sup>**

**OPTIONAL: PaperCut MF** is a simple to install, low cost multi-platform software solution that enables, schools, libraries and businesses of any size to manage, account and recover all print, copy, fax and scan output via onboard, embedded software with a modern web-based administrator interface. Out of the box PaperCut MF will cater for sites with many thousands of users, with basic installation taking less than 15 minutes.

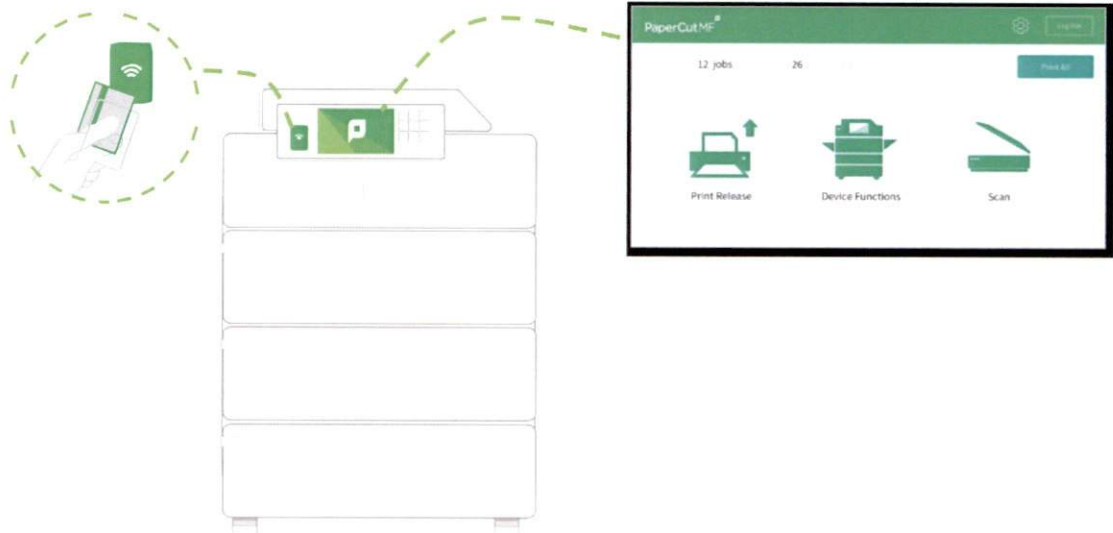
# PaperCut for Education Cut the Costs of Student Printing

Designed for schools and universities of all sizes, PaperCut is simple to install and starts tracking users immediately

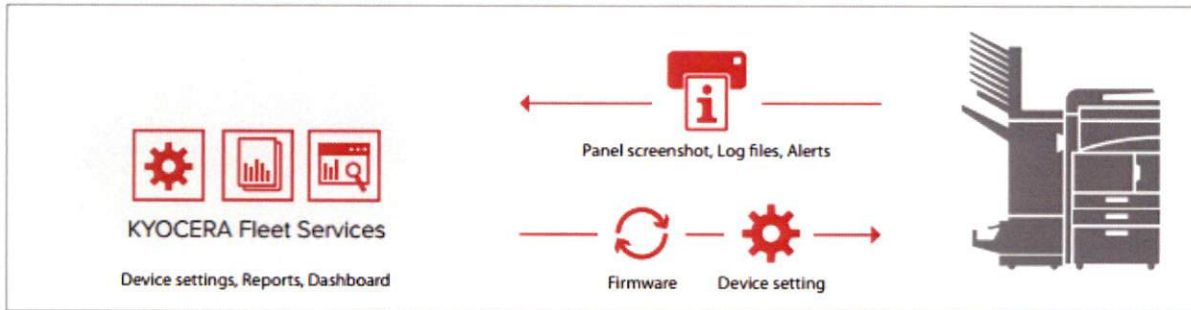
PaperCut gives you a simple Device and User Management System that allows you to track and manage user printing. On Top of That, it saves IT Departments TIME and RESOURCES. New users are added automatically through LDAP integration, Print Queues are assigned automatically, and a common interface lessons IT questions from end users.

We have a Wealth of experience updating, trouble shooting, and training on this product. As an optional solution, we will integrate solution with the new Kyocera Models we are installing. 3<sup>rd</sup> Party Software, but not 3<sup>rd</sup> Party Support. We do the install – We do the Training and support afterwards.

- ▶ Track all MFDs / Printers
- ▶ Secure Print Release
- ▶ Control and Report Use
- ▶ Recover Costs
- ▶ Enforce Print Policy
- ▶ Minimize Waste
- ▶ Enable BYOD Printing



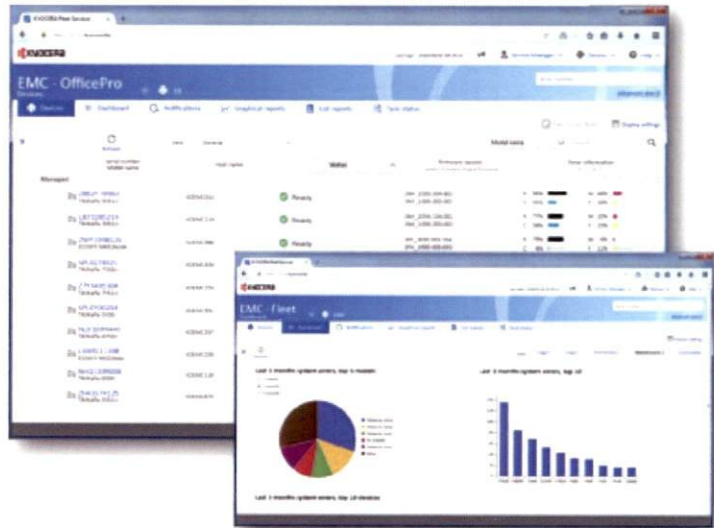
## Overview of Software Solution - continued



### FEATURES & SPECIFICATIONS

Kyocera Fleet Services combines two sets of powerful features to help you efficiently and effectively manage your fleet of MFPs and printers.

The system's core features enable web-based monitoring of all devices in your fleet, while enhanced functions give you the freedom to perform troubleshooting and maintenance of Kyocera devices remotely.



**Device notifications\*** – receive device status notifications by email and through the system dashboard. Service staff can address issues before users are even affected.



**Panel screenshot** – use your PC to view real-time panel screens of your devices to support troubleshooting and service calls.



**Dashboard\*** – get a clear overview of the status of your entire fleet on one simple screen. Quickly identify devices that need your urgent attention and react faster to any issues that arise.



**Panel note** – get text notifications of ongoing servicing information directly on the panel screens of your devices to help users stay informed.



**Reporting\*** – run detailed reports to monitor the status and performance of your devices. Use device history data to pre-empt and plan the maintenance requirements of each device.



**Snapshot** – access and view device status information with accompanying time stamps and get device logs displayed as statistical data.



**Firmware upgrades** – upgrade your firmware packages via the cloud, and receive new firmware upgrades at your convenience.



**Maintenance mode setting** – configure the maintenance mode setting of your devices remotely.



**HyPAS application deployment** – deploy and activate your purchased HyPAS applications remotely, avoiding the cost of an on-site visit.



**Device setting** – adjust the device settings across one or multiple devices of the same model remotely.

\* Available for multi-vendor devices.

## Overview of Software Solution - continued

# Hardware Solution

#	Make	Model	Description
2	Kyocera	TASKalfa 6054ci	60 PPM Color MFP, 4 GB RAM, 32 GB SSD, 320 GB HD, Data Security Kit, WIFI and WIFI Direct, Mobile Printing

## Included Features

- > 320 Sheet Dual Scan Doc. Processor
- > Papercut
- > Scans Up to 200 Images Per Minute
- > Flash Drive
- > 2 x 1,500 Sheet Paper Drawers
- > 150 Sheet Multi-Purpose Tray
- > 1,000 Sheet Finisher
- > PinPoint 3 Scanning Solution

Proposed Monthly Spend

Lease Term	Lease Payment
60	\$458.70/m

## Maintenance Agreement

100% Inclusive except for Paper- covers all Parts, Labor, Mileage, Drums, and **TONER**. All overages are billed on exact usage at the following rates at the end of each year:

All B&W Prints billed at:	\$0.004
All Tier 1 Color Prints at:	\$0.0225 (Tier 1 is 0-4.0% Color Fill)
All Tier 2 Color Prints at:	\$0.0425 (Tier 2 is 4.01%-7% Color Fill)
All Tier 3 Color Prints at:	\$0.0625 (Tier 3 is 7.01%-Up% Color Fill)



November 14, 2022

Wakefield Community School  
Board of Education  
Wakefield, NE 68784

Dear Negotiations Committee:

The Wakefield Education Association respectfully requests that the school board of Wakefield Community Schools take action to recognize the Wakefield Education Association as exclusive bargaining agent for the district's non-supervisory certificated staff to begin bargaining next fall for the 2024-25 contract year.

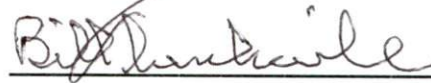
Please direct your response to the undersigned.

Sincerely,

Logan McPhillips – WEA President

  
\_\_\_\_\_

Bill Trenhaile-WEA Lead Negotiator

  
\_\_\_\_\_

Wakefield Education Association