

Board of Education Regular Meeting  
Monday, November 11, 2024 Immediately  
Following American Civics Hearing  
Main Gymnasium  
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. Awards and Special Recognition
3. Reports
  - 3.1. Administrators
    - 3.1.1. Elementary Principal Report  
Mr. Sindelar
    - 3.1.2. Secondary Principal/AD Report  
Mr. Brenn
    - 3.1.3. District Program Director Report  
Mrs. Zach
    - 3.1.4. Superintendent Report  
Mr. Farup
  - 3.2. Board Committee Reports

- 3.2.1. Board Policy  
Lundahl
- 3.2.2. Building, Sites & Transportation  
Litchfield
- 3.2.3. Business & Finance  
Dorcey
- 3.2.4. American Civics, Curriculum & Technology  
Brown
- 3.2.5. Negotiations & Public Relations  
Keagle
- 3.2.6. Strategic Planning  
Riewer

4. Recognition of Visitors/Communication from the Public

4.1. WEA

5. Discussion and Action Items

5.1. Consent Agenda

5.1.1. Minutes of the previous meeting

5.1.2. Financial Reports

5.2. Discuss and take appropriate action regarding a recommendation from the Superintendent, Dixon County Sheriff, District Insurance and Legal Representative to approve an update to Policy 3060-Firearms and Weapons for Non-Students , including required and recommended revisions.

Farup

5.3. Receive public comment, review financial and enrollment data, and discuss and consider possible actions to reduce and reorganize the curricular and extra-curricular programs offered by Wakefield Community School District beginning in the 2025–2026 school year.

Farup and Brown

5.4. Discuss, consider, and take any appropriate action on the recommendation of the superintendent to declare the following items as surplus: 45 iPads

3 MacBook Air

- 1 Mac Mini
- 1 Mac All-in-One Desktop
- 22 AppleTVs
- 3 Ubiquiti 48 port Switches
- 2 Computer Monitors
- 1 HP Desktop All-in-One
- 3 HP Laptops
- 1 Barracuda Storage Server
- 1 VCR/DVD Player
- 1 Epson Projector

Farup

5.5. Take action to approve the Superintendent Evaluation.  
Brown

6. Upcoming Dates and Times

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

7. Adjournment

**November Board Meeting  
Elementary Report  
Mr. Sindelar**

**Elementary classroom numbers as of 11/4/24:**

PreK(3 yr Olds) AM:	Mrs. Kaufman	13	Boys (6)	Girls (7)
PreK(4 yr Olds):	Mrs. Schumer	20	Boys (10)	Girls (10)
	Ms. Kotas	20	Boys (9)	Girls (11)
Kindergarten:	Mrs. Steinman	13	Boys (8)	Girls (5)
	Mrs. Jech	<b>13(-1)</b>	<b>Boys (8) -1</b>	Girls (5)
1st Grade:	Mrs. Hoffart	<b>16(-1)</b>	Boys (8)	<b>Girls (8) -1</b>
	Ms. Langley	<b>17(-1)</b>	Boys (9)	<b>Girls (8) -1</b>
2nd Grade:	Mrs. Valenzuela	<b>24(+1)</b>	<b>Boys (14) +1</b>	Girls (10)
	Mrs. Loberg	24	Boys (13)	Girls (11)
3rd Grade:	Mrs. Eisenmann	21	Boys (8)	Girls (13)
	Mrs. Gallegos	<b>20(-1)</b>	<b>Boys (6) -1</b>	Girls (14)
4th Grade:	Ms. McCreary	18	Boys (7)	Girls (11)
	Ms. Bellows	<b>14(-1)</b>	<b>Boys (6) -1</b>	Girls (8)
	Mr. Johnson	<b>18(-1)</b>	<b>Boys (7) -1</b>	Girls (11)
5th Grade:	Ms. Rooney	<b>21(-1)</b>	Boys (13)	<b>Girls (8) -1</b>
	Mrs. Haisch	<b>20(-1)</b>	<b>Boys (10) -1</b>	Girls (10)
6th Grade:	Ms. Solomon	20	Boys (11)	Girls (9)
	<u>Mr. Galles</u>	<u>20</u>	<u>Boys (12)</u>	<u>Girls (8)</u>
<b>Totals</b>		<b>332(-7)</b>	<b>Boys (165)-4</b>	<b>Girls (167)-3</b>

**Guiding Principle IV: Communication and Collaboration**

**Objective:** Enhance student, family, and community engagement with learning experiences that are culturally inclusive and relevant for each student. Student success and engagement rely on positive partnerships and relationships to fundamentally improve the outcomes for each student, school, district, and community.

On Thursday, October 31st, PreK - 3rd grade students dressed up in their Halloween costumes and headed to the Wakefield Senior Citizen Center. They paraded through the senior center as the residents handed out candy to them.

The students then paraded down main street. Community businesses came out and handed out candy to the students. It was great to have the community of Wakefield celebration with the elementary students.

On Friday, November 1st, the elementary school had their monthly birthday assembly. Adding to the celebration this month was the recognition of the students that made honor roll for the 1st quarter. There were two categories of honor rolls; the

**Principal's Honor Roll:** 4th - 6th grade students received all A's in their core subjects.  
**Honor Roll:** 4th - 6th grade students that received A's or B's on their core subjects.

4th Grade A Honor Roll - 4

4th Grade A/B Honor Roll - 18

5th Grade A Honor Roll - 3

5th Grade A/B Honor Roll - 25

6th Grade A Honor Roll - 4

6th Grade A/B Honor Roll - 19

The elementary students and staff also took a little time out of the birthday assembly to celebrate some awesome educators who model P2 Strengths every day:

Mrs. Lamprecht (Vocal Music) - Other People Mindset

Mrs. Bowers (Speech Pathologist) - Teamwork

Mrs. Steinman (Kindergarten) - Creativity

**Principal/AD Report  
November 11, 2024**

**1. Guiding Principle IV: Communication and Collaboration**

To enhance student family, and community engagement with learning experiences that are culturally inclusive and relevant for each student. Student successes and engagement rely on positive partnerships and relationships to fundamentally improve the outcomes for each student, school, district, and community.

**Celebrations:**

**Academic All-State Recipients**

**Volleyball- Isabella Andrade and Alli Brown**

**Football- Jesse Lundahl and Timothy Kaufman**

**Play Production- Griselda Nicolas Zacarias and Bianca Castillo**

**2. Guiding Principle IV: Communication and Collaboration**

To enhance student, family and community engagement with learning experiences that are culturally inclusive and relevant for each student. Student successes and engagement rely on positive partnerships and relationships to fundamentally improve the outcomes for each student, school, district, and community.

**Recognition Assembly scheduled for Tuesday, November 26, 2024 at Trojan Time for all 7-12 staff and students.**

**3. Guiding Principle II: Layered Continuum of Supports**

Provide tiered support to meet the social, emotional, behavioral, physical, environmental, and academic needs of the whole child to ensure student growth.

**Dixon County Law Enforcement Officers were in the building November 7th and 8th during the first three periods each day. A demonstration/presentation was given to individual classes about driving impaired. A pedal car was used to demonstrate impaired driving.**

**4. 7-12 Student Enrollment Numbers**

7th Grade: 34

8th Grade: 42

9th Grade: 37

10th Grade: 41

11th Grade: 41

12th Grade: 38

Total: 233

**5. Guiding Principle IV: Communication and Collaboration**

To enhance student, family and community engagement with learning experiences that are culturally inclusive and relevant for each student. Student successes and engagement rely on positive partnerships and relationships to fundamentally improve the outcomes for each student, school, district, and community.

**Veteran's Day Program held on November 11, 2024**

- **HS students shared poetry pertaining to Veteran's Day**
- **Poppy's handed out to veterans in attendance**
- **Mr. Pieper's students help organize the Veteran's Day slide show and music**

**6. Fall coaching evaluations are completed and Winter sports practice will be starting on Monday, November 18, 2024 for high school basketball and wrestling teams.**

**7. Adjustments have been made to the 25-26 Volleyball schedule. I have dropped the majority of the Lewis and Clark schools and added more East Husker Conference schools. My goal was to add more duals that would allow the C team more opportunities to play.**

**8. Guiding Principle: Communication and Collaboration**

To enhance student, family and community engagement with learning experiences that are culturally inclusive and relevant for each student. Student successes and engagement rely on positive partnerships and relationships to fundamentally improve the outcomes for each student, school, district, and community.

**Recognition Day- November 25, 2024 during Trojan Time**

-This is something new that I want to try to do monthly to recognize students and staff for success/accomplishments. Some of the recognitions to share are: East Husker All-Conference Choir Students, All-State Choir, Academic All-State (FB,VB, and One Act), Positivity Project Award winners- teachers, Scholarship Recipients and ACT Achievement, One Act participants.

**Angie Zach**  
**District Programs Administrator**  
**November, 2024-2025 School Year**

**Guiding Principle I: Infrastructure and Shared Leadership**

**Objective:** Establish a vision for achieving educational equity through core beliefs and norms, team structures and routines, clarity of roles and data-based decision-making process, professional learning, and system alignment.

- The District Leadership Team met during the October in-service. We reviewed staff feedback again and made connections to our desired outcomes. Returning to the outcomes helps us filter feedback and transform outcomes into action statements. This is a very important step in our CIP as it is what makes our goal come alive. This is hard work and I'm so grateful for the collaboration and commitment of our district leadership team. We did not finish our action statements, so this work will continue at the November in-service.
- A 2:00 PD time focus during October was SEBL/PBIS. This PD was led by our counselors, Brittany Vinchattle and Meg Rose. The topic was being trauma responsive in classrooms and how it relates to our P2 curriculum and how SEBL connects to our student and district outcomes. Staff engaged in conversation through the use of restorative circles.
- I attended the Part B Special Education Stakeholders meeting. We reviewed state level data and gave feedback for changes. The state just recently had their federal external review. A big takeaway from this meeting that will affect every school in the state is that performance targets will change annually. This is frustrating as this is a moving target for 2 year old data. Different decision making rule options for determinations were presented. If any of the options are selected and based on our most current NE Counts report, our district would not fall in the "needs assistance" category. We also discussed how special education determinations (NE Counts) should align with AQuESTT. Unfortunately, the two reports do not speak the same language. Special education determinations are based on federal requirements, AQuESTT is not. AQuESTT measures growth, NE Counts does not. It is highly likely that the two reports will contradict each other when looking at district special education data.
- Mr. Farup and I attended a CIP workshop at the ESU1. This workshop focused on the required elements of a CIP and how to prepare for an external visit. Representatives from NDE, ESU1, and NeMTSS presented. My biggest takeaway was the importance of the opening presentation to an external visit team. The opening presentation sets the tone and tells our story—who we are, where we've been, and where we want to go.
- My professional goal is a focus on increasing staff celebrations. To do this, I am doing classroom walk throughs then spotlighting staff who are demonstrating explicit instruction strategies. I am taking pictures then posting in each work room. I am also providing staff specific feedback through the use of a walk through form, based on a coaching model. So far, my action plan to achieve my goal has been well received by the staff I have observed.
- I along with Mr. Farup, Logan McPhillips, and Donna Johnson, attended the Tri-State Special Education Law Conference.

## **Guiding Principle II: Layered Continuum of Supports**

**Objective:** Provide tiered supports to meet the social, emotional, behavioral, physical, environmental, and academic needs of the whole child to ensure student growth.

- I and other members of Cohort 1 (Logan McPhillips, Kari Rooney, Tiffany Lamprecht, and Brittany Vinchattle) completed the 3rd in-person day of training for restorative practices. We have access to some great resources provided by Ali Hearn, the consultant NDE contracted to train Nebraska educators. We have a couple of virtual sessions to attend to be completely finished with training. Brooke Gebers, our NeMTSS Regional Lead, is looking into a way to train all of our staff with little to no expense. NeMTSS SEBL and PBIS regional providers are completing train the trainer training and will be able to train educators across the state. This is how we will be able to access training for all of our staff.
- Members of Cohort 2 began Restorative Practices training by completing days 1 and 2 of in-person training. Members of Cohort 2 are Matt Farup, Will Tietmeyer, Meg Rose, Allie Rosener, Alejandra Aguirre, and Sam Schumer.

## **Guiding Principle III: Data-Based Decision-Making**

**Objective:** Community, caregivers, district, school, collaborative and student support teams use a variety of data points to identify student needs and support planning. This includes a balanced assessment system to generate data, data-based decision-making to reinforce student support, and data-based decision-making to support continuous improvement of systems.

- SEBL screeners have been completed. We will be organizing the data to present to staff and add to our district profile.
- I completed the report for Indicator 13 data collection. Indicator 13 reviews transition plans of students with IEPs, ages 14-21. The review is a self-assessment. Reviewers at NDE then consider the self-assessment and look at files. Within the past year, we have made improvements in how transition plans are written. Mr. McPhillips has done a beautiful job of writing compliant and meaningful transition plans. He has done this by partnering with the student to create goals based on a student's strengths, skills, and dreams.

WAKEFIELD COMMUNITY SCHOOLS DISTRICT NO. 560

WAKEFIELD, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2024



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

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

## INDEPENDENT AUDITOR'S REPORT

To the Board of Education  
Wakefield Community Schools 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 Schools District No. 560, Wakefield, Nebraska, as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise Wakefield Community Schools District No. 560, Wakefield, Nebraska's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Wakefield Community Schools District No. 560, Wakefield, Nebraska, as of August 31, 2024, 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 Schools 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 Schools 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 Schools 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 Schools District No. 560, Wakefield, Nebraska's basic financial statements. The supplementary information on pages 25 - 43 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 25 - 43 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, the District's basic financial statements for the year ended August 31, 2023, 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 Schools District No. 560, Wakefield, Nebraska's basic financial statements as a whole. The supplementary information on pages 30 - 43 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 2023 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 2023 supplementary information on pages 30 - 43 is fairly stated in all material respects in relation to the basic financial statements from which it has been derived.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 2, 2024, on our consideration of Wakefield Community Schools 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 Wakefield Community Schools 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 Schools District No. 560, Wakefield, Nebraska's internal control over financial reporting and compliance.

Dana J Cole + Company, LLP

O'Neill, Nebraska  
November 2, 2024

WAKEFIELD COMMUNITY SCHOOLS DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS  
YEAR ENDED AUGUST 31, 2024

		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
<b>FUNCTIONS/PROGRAMS</b>					
	Governmental activities				
4	Instruction	6,249,010	18,099	1,752,061	(4,478,850)
	Student support services	699,046	168,882		(530,164)
	Instructional support	8,728			(8,728)
	General administration	317,360			(317,360)
	School administration	441,597			(441,597)
	Central and business services	401,371			(401,371)
	Operation and maintenance of plant	693,487			(693,487)
	Student transportation	208,946			(208,946)
	Nutrition Program	573,523	141,423	367,780	(64,320)
	Debt service				
	Principal	779,354			(779,354)
	Interest	28,081			(28,081)
	Issuance costs	9,739			(9,739)
	Capital outlay	10,050		9,855	(195)
	Total governmental activities	<u>10,420,292</u>	<u>328,404</u>	<u>2,119,841</u>	<u>9,855</u> <u>(7,962,192)</u>
	General receipts				
	Taxes				
	Property taxes - general purpose				3,975,410
	Property taxes - debt service				15,285
	Motor vehicle taxes				176,840

WAKEFIELD COMMUNITY SCHOOLS DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS  
YEAR ENDED AUGUST 31, 2024

		Program Receipts			Net (Disbursements) Receipts and Changes in Net Position
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Total Governmental Activities	
Disbursements					
General receipts (Continued)					
Taxes (Continued)					
Interest				44,954	
Licenses and fees				21,977	
State aid				2,699,464	
State apportionment				90,366	
Homestead exemption				28,795	
Nameplate capacity				208,963	
Property tax credit and personal property tax credit				428,665	
State and federal funds not restricted for specific purpose				29,474	
Other				30,212	
Total general receipts				7,750,405	
CHANGE IN NET POSITION				(211,787)	
NET POSITION, beginning of year				4,172,367	
NET POSITION, end of year				3,960,580	

WAKEFIELD COMMUNITY SCHOOLS DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS  
YEAR ENDED AUGUST 31, 2024

	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					3,224,142
Cash at county treasurers					<u>736,438</u>
<b>TOTAL ASSETS</b>					<u><u>3,960,580</u></u>
<b>NET POSITION</b>					
Restricted for capital outlay					1,011,257
Restricted for debt service					30,531
Restricted for Nutrition Program					47,087
Unrestricted					<u>2,871,705</u>
<b>TOTAL NET POSITION</b>					<u><u>3,960,580</u></u>

See accompanying notes to financial statements.

WAKEFIELD COMMUNITY SCHOOLS 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  
YEAR ENDED AUGUST 31, 2024

	General Fund	Special Building Fund	Other Governmental Funds	Total Governmental Funds
<b>RECEIPTS</b>				
Local receipts				
Property taxes - general purpose	3,672,356	303,054		3,975,410
Property taxes - debt service			15,285	15,285
Motor vehicle taxes	176,840			176,840
Tuition	5,564			5,564
Interest	30,584	12,772	1,598	44,954
Fees	5,785			5,785
Categorical grants from corporations and private sources		9,855		9,855
Other local receipts	7,691			7,691
Nutrition Program receipts			141,423	141,423
Student activities			168,882	168,882
County receipts	21,977			21,977
State receipts	4,104,627	53,408	5,057	4,163,092
Federal receipts	1,076,154		365,822	1,441,976
Other	27,082		2,689	29,771
Total receipts	<u>9,128,660</u>	<u>379,089</u>	<u>700,756</u>	<u>10,208,505</u>
<b>DISBURSEMENTS</b>				
Instruction	6,249,010			6,249,010
Student support services	488,808		210,238	699,046
Instructional support	8,728			8,728
General administration	317,360			317,360

WAKEFIELD COMMUNITY SCHOOLS 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  
YEAR ENDED AUGUST 31, 2024

	General Fund	Special Building Fund	Other Governmental Funds	Total Governmental Funds
DISBURSEMENTS (Continued)				
School administration	441,597			441,597
Central and business services	401,371			401,371
Operation and maintenance of plant	693,487			693,487
Student transportation	208,946			208,946
Nutrition Program			573,523	573,523
Debt service				
Principal		662,561	116,793	779,354
Interest		27,081	1,000	28,081
Issuance costs			9,739	9,739
Capital outlay		10,050		10,050
Total disbursements	<u>8,809,307</u>	<u>699,692</u>	<u>911,293</u>	<u>10,420,292</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	319,353	(320,603)	(210,537)	(211,787)
OTHER FINANCING SOURCES (USES)				
Interfund loans	(15,000)		15,000	
Operating transfers	(120,000)		120,000	
Total other financing sources (uses)	<u>(135,000)</u>		<u>135,000</u>	
NET CHANGE IN FUND BALANCES	184,353	(320,603)	(75,537)	(211,787)
FUND BALANCES, beginning of year	<u>2,665,896</u>	<u>1,315,613</u>	<u>190,858</u>	<u>4,172,367</u>
FUND BALANCES, end of year	<u>2,850,249</u>	<u>995,010</u>	<u>115,321</u>	<u>3,960,580</u>

WAKEFIELD COMMUNITY SCHOOLS 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  
YEAR ENDED AUGUST 31, 2024

	General Fund	Special Building Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
ASSETS				
Cash	2,170,169	940,832	113,141	3,224,142
Cash at county treasurers	680,080	54,178	2,180	736,438
<b>TOTAL ASSETS</b>	<b>2,850,249</b>	<b>995,010</b>	<b>115,321</b>	<b>3,960,580</b>
FUND BALANCES				
FUND BALANCES				
Restricted				
Debt service			30,531	30,531
Capital outlay		995,010	16,247	1,011,257
Nutrition Program			47,087	47,087
Committed				
Student activities			21,456	21,456
Assigned				
Capital outlay	250,549			250,549
Employee benefits	61,014			61,014
Future year's budget	602,375			602,375
Unassigned	1,936,311			1,936,311
<b>TOTAL FUND BALANCES</b>	<b>2,850,249</b>	<b>995,010</b>	<b>115,321</b>	<b>3,960,580</b>

See accompanying notes to financial statements.

WAKEFIELD COMMUNITY SCHOOLS 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 Schools District No. 560, Wakefield, Nebraska (the District).

Reporting Entity

Wakefield Community Schools District No. 560, Wakefield, Nebraska's Board of Education (the Board) is the basic level of government, which has financial accountability and control over all activities related to public school education in the District. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined by the GASB pronouncement, since the District's board members are elected by the public and have decision-making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters.

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 Schools District No. 560, Wakefield, Nebraska, is not a component unit of another primary government reporting entity.

The Wakefield Educational Facilities Leasing Corporation (the Corporation) is a legally separate, nonprofit corporation, which is a component unit of the District. The Corporation was formed by the District's 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 Nebraska Department of Education (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, 2024.

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-Wide Statements

The District utilizes the provisions of Statement 34 of GASB, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. Statement 34 established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements, fund financial statements, and the classification of net position into the following components: restricted and unrestricted.

The statement of net position and statement of activities report information on the District as a whole. They include all funds of the District 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 SCHOOLS 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 of 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.

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.

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.

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting

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

The modified cash basis of accounting is a basis of accounting other than 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.

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

Capital Assets

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Leases

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

Long-Term Obligations

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

Equity Classification

Government-Wide Statements

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

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

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

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

Fund Financial Statements

Governmental fund equity is classified as fund balance.

Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to

WAKEFIELD COMMUNITY SCHOOLS 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)

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.

Unassigned

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

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.

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.

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Subscription-based Information Technology Arrangements

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

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:

Government-type activities	<u>3,224,142</u>
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The carrying value (fair value) of the cash consisted of the following:

Checking and savings accounts	<u>3,224,142</u>
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Custodial Credit Risk - Deposits

As of August 31, 2024, 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 3, the District had no investments as of August 31, 2024.

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

NOTE 3. RETIREMENT PLAN

Plan Description

Wakefield Community Schools 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, 2023, there were 263 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, and Nebraska Community Colleges), are members of the plan.

Normal retirement is at age 65. For an employee who became a member before July 1, 2013, the monthly benefit is equal to the greater of the following: (1) the sum of a savings annuity, which is the actuarial equivalent of the member's accumulated contributions and a service annuity equal to \$3.50 per year of service; or (2) the average of the three 12-month periods of service as a school employee in which such compensation was the greatest, multiplied by total years of creditable service, multiplied by a formula factor of 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 SCHOOLS 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, 2022 to June 30, 2023 (and from July 1, 2023 through August 31, 2024). 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, 2024, was \$466,004.

For the District's year ended August 31, 2024, the District's total payroll for all employees was \$4,910,990. Total covered payroll was \$4,717,697. 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 was paid off by the Qualified Capital Purpose Undertaking Fund in 2024.

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 SCHOOLS 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, 2024, 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 Energy Loan 2014	Bank Loan 2021	Capital Financing Agreement 2022
Balance, beginning of year	116,793	114,481	1,075,000
Principal payments	<u>(116,793)</u>	<u>(37,561)</u>	<u>(625,000)</u>
Balance, end of year	<u>                    </u>	<u>76,920</u>	<u>450,000</u>

Future Maturities

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

Years Ending August 31,	Bank Loan 2021		Capital Financing Agreement 2022	
	Principal	Interest	Principal	Interest
2025	38,160	556	300,000	9,425
2026	38,760	184	100,000	3,625
2027	<u>                    </u>	<u>                    </u>	<u>50,000</u>	<u>725</u>
	<u>76,920</u>	<u>740</u>	<u>450,000</u>	<u>13,775</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 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

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

NOTE 5. RISK MANAGEMENT (Continued)

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. 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, 2024, are as follows:

Total TIF Valuation 2023	14,539,900
District's total levy (per \$100 valuation)	0.761112
District's share of tax abatement	110,665

NOTE 7. FEDERAL AND STATE AWARD PROGRAMS

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

NOTE 8. INTERFUND TRANSFERS AND BALANCES

Transfers between funds of the primary government for the year ended August 31, 2024, were as follows:

	Transfers In	Transfers Out
Major governmental funds		
General Fund		120,000
Nonmajor governmental funds		
Activities Fund	50,000	
School Nutrition Fund	70,000	
	120,000	120,000

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

NOTE 8. INTERFUND TRANSFERS AND BALANCES (Continued)

The transfers from the General Fund to the Activities Fund and School Nutrition Fund were to support operations.

Interfund balances at August 31, 2024:

The Qualified Capital Purpose Undertaking Fund owes the Employee Benefit Fund (General Fund) \$15,000. The loan was to provide the Qualified Capital Purpose Undertaking Fund with temporary working capital.

NOTE 9. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through November 2, 2024, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

WAKEFIELD COMMUNITY SCHOOLS DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED AUGUST 31, 2024

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	052405NE5ADM	93.778	<u>3,326</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	92,418
Special Education - Preschool Grants		84.173	<u>892</u>
Total Special Education Cluster			<u>93,310</u>
Passed through Nebraska Department of Education			
Title III, Part A English Language Acquisition	90-0560-000	84.365A	8,940
Title I Grants to Local Educational Agencies	90-0560-000	84.010A	133,195
COVID-19 - American Rescue Plan (ESSER III) Collaborative Expanding Learning After School	90-0560-000	84.425U	70,511
COVID-19 - American Rescue Plan (ESSER III) Collaborative Expanding Learning Summer	90-0560-000	84.425U	84,476
COVID-19 - American Rescue Plan Elementary and Secondary School Emergency Relief	90-0560-000	84.425U	61,504
Career and Technical Education	90-0560-000	84.048	60,871
Passed through Educational Service Unit No. 1			
Career and Technical Education	90-0560-000	84.048	6,465
Rural Education Achievement Program	90-0560-000	84.358	<u>28,320</u>
Total U.S. Department of Education			<u>547,592</u>

WAKEFIELD COMMUNITY SCHOOLS DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED AUGUST 31, 2024

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	249,784
School Breakfast Program	90-0560-000	10.553	57,481
Summer Food Service Program	90-0560-000	10.559	65,350
Fresh Fruit and Vegetable Program	90-0560-000	10.582	12,736
Passed through Nebraska State Health and Human Services			
Commodity Supplemental Food Program - Food Commodities Received - Noncash Award	90-0560-000	10.555	<u>21,627</u>
Total U.S. Department of Agriculture			<u>406,978</u>
TOTAL			<u>957,896</u>

WAKEFIELD COMMUNITY SCHOOLS 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, 2024. 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 Schools 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 Schools 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 Schools District No. 560, 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 SCHOOLS 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  
YEAR ENDED AUGUST 31, 2024

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total General Fund
<b>RECEIPTS</b>					
Local receipts					
Property taxes - general purpose	3,672,356				3,672,356
Motor vehicle taxes	176,840				176,840
Tuition	5,564				5,564
Interest	25,474	4,450	660		30,584
Fees	5,785				5,785
Other local receipts	7,691				7,691
County receipts	21,977				21,977
State receipts	4,104,627				4,104,627
Federal receipts	1,076,154				1,076,154
Other	20,953		6,129		27,082
Total receipts	<u>9,117,421</u>	<u>4,450</u>	<u>6,789</u>	<u>          </u>	<u>9,128,660</u>
<b>DISBURSEMENTS</b>					
Instruction	5,701,415			547,595	6,249,010
Student support services	488,808				488,808
Instructional support	8,728				8,728
General administration	317,360				317,360
School administration	441,597				441,597
Central and business services	401,371				401,371
Operation and maintenance of plant	563,407	130,080			693,487

WAKEFIELD COMMUNITY SCHOOLS 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  
YEAR ENDED AUGUST 31, 2024

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total General Fund
DISBURSEMENTS (Continued)					
Student transportation	229,946			(21,000)	208,946
Federal programs	<u>547,595</u>			<u>(547,595)</u>	
Total disbursements	<u>8,700,227</u>	<u>130,080</u>		<u>(21,000)</u>	<u>8,809,307</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	417,194	(125,630)	6,789	21,000	319,353
OTHER FINANCING SOURCES (USES)					
Interfund loan			(15,000)		(15,000)
Transfers	<u>(120,000)</u>	<u>21,000</u>		<u>(21,000)</u>	<u>(120,000)</u>
Total other financing sources (uses)	<u>(120,000)</u>	<u>21,000</u>	<u>(15,000)</u>	<u>(21,000)</u>	<u>(135,000)</u>
NET CHANGE IN FUND BALANCE	<u>297,194</u>	<u>(104,630)</u>	<u>(8,211)</u>		<u>184,353</u>
FUND BALANCE, beginning of year	<u>2,241,492</u>	<u>355,179</u>	<u>69,225</u>		<u>2,665,896</u>
FUND BALANCE, end of year	<u><u>2,538,686</u></u>	<u><u>250,549</u></u>	<u><u>61,014</u></u>		<u><u>2,850,249</u></u>

WAKEFIELD COMMUNITY SCHOOLS 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  
 YEAR ENDED AUGUST 31, 2024

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	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total General Fund
ASSETS					
ASSETS					
Cash	1,858,606	250,549	61,014		2,170,169
Cash at county treasurers	<u>680,080</u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>680,080</u>
<b>TOTAL ASSETS</b>	<u><b>2,538,686</b></u>	<u><b>250,549</b></u>	<u><b>61,014</b></u>	<u>          </u>	<u><b>2,850,249</b></u>
FUND BALANCE					
FUND BALANCE					
Assigned					
Capital outlay		250,549			250,549
Employee benefits			61,014		61,014
Future year's budget	602,375				602,375
Unassigned	<u>1,936,311</u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>1,936,311</u>
Total fund balance	<u>2,538,686</u>	<u>250,549</u>	<u>61,014</u>	<u>          </u>	<u>2,850,249</u>
<b>TOTAL FUND BALANCE</b>	<u><b>2,538,686</b></u>	<u><b>250,549</b></u>	<u><b>61,014</b></u>	<u>          </u>	<u><b>2,850,249</b></u>

WAKEFIELD COMMUNITY SCHOOLS 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  
YEAR ENDED AUGUST 31, 2024

	School Nutrition Fund	Bond Fund	Qualified Capital Purpose Undertaking Fund	Activities Fund	Total
<b>RECEIPTS</b>					
Local receipts					
Property taxes - debt service			15,285		15,285
Interest	340	358	531	369	1,598
Nutrition Program receipts	141,423				141,423
Student activities				168,882	168,882
State receipts	1,958		3,099		5,057
Federal receipts	365,822				365,822
Other	2,689				2,689
Total receipts	<u>512,232</u>	<u>358</u>	<u>18,915</u>	<u>169,251</u>	<u>700,756</u>
<b>DISBURSEMENTS</b>					
Student support services				210,238	210,238
Nutrition Program	573,523				573,523
Debt service					
Principal			116,793		116,793
Interest			1,000		1,000
Other debt-related costs		9,739			9,739
Total disbursements	<u>573,523</u>	<u>9,739</u>	<u>117,793</u>	<u>210,238</u>	<u>911,293</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(61,291)	(9,381)	(98,878)	(40,987)	(210,537)
<b>OTHER FINANCING SOURCES</b>					
Interfund loan			15,000		15,000
Operating transfers in	70,000			50,000	120,000
Total other financing sources	<u>70,000</u>		<u>15,000</u>	<u>50,000</u>	<u>135,000</u>
NET CHANGE IN FUND BALANCE	8,709	(9,381)	(83,878)	9,013	(75,537)
FUND BALANCES, beginning of year	<u>38,378</u>	<u>39,912</u>	<u>100,125</u>	<u>12,443</u>	<u>190,858</u>
FUND BALANCES, end of year	<u><u>47,087</u></u>	<u><u>30,531</u></u>	<u><u>16,247</u></u>	<u><u>21,456</u></u>	<u><u>115,321</u></u>

WAKEFIELD COMMUNITY SCHOOLS 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  
YEAR ENDED AUGUST 31, 2024

	School Nutrition Fund	Bond Fund	Qualified Capital Purpose Undertaking Fund	Activities Fund	Total
ASSETS					
ASSETS					
Cash	47,087	30,531	14,067	21,456	113,141
Cash at county treasurers	<u>          </u>	<u>          </u>	<u>2,180</u>	<u>          </u>	<u>2,180</u>
<b>TOTAL ASSETS</b>	<u><u>47,087</u></u>	<u><u>30,531</u></u>	<u><u>16,247</u></u>	<u><u>21,456</u></u>	<u><u>115,321</u></u>
FUND BALANCES					
FUND BALANCES					
Restricted					
Debt service		30,531			30,531
Capital outlay			16,247		16,247
Nutrition Program	47,087				47,087
Committed					
Student activities	<u>          </u>	<u>          </u>	<u>          </u>	<u>21,456</u>	<u>21,456</u>
<b>TOTAL FUND BALANCES</b>	<u><u>47,087</u></u>	<u><u>30,531</u></u>	<u><u>16,247</u></u>	<u><u>21,456</u></u>	<u><u>115,321</u></u>

WAKEFIELD COMMUNITY SCHOOLS 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, 2024  
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year	<u>2,340,494</u>	<u>2,241,492</u>	<u>2,989,057</u>
RECEIPTS			
Local sources			
Taxes			
1100	4,309,637	3,672,356	4,416,824
1125	150,000	176,840	171,522
1312	4,500	6,750	4,800
1315	7,000	5,564	23,499
1510	15,000	25,474	23,435
1740	2,000	5,785	6,560
1910		220	20
1911			2,100
1925		500	42,273
1990	1,500	221	52
	<u>4,489,637</u>	<u>3,893,710</u>	<u>4,691,085</u>
Total local sources			
County sources			
2110	<u>15,000</u>	<u>21,977</u>	<u>17,728</u>
State sources			
3110	2,699,464	2,699,464	1,438,020
3120	400,000	662,360	335,591
3125			452
	1,000		
3130		26,552	26,332
3131		395,272	346,164
3133	150,000	208,963	224,659
3180	9,000	8,603	9,942
3400	50,000	90,366	82,552
3535	5,000	5,547	5,497
3551		7,500	
3599	5,500		
	<u>3,319,964</u>	<u>4,104,627</u>	<u>2,469,209</u>
Total state sources			

WAKEFIELD COMMUNITY SCHOOLS 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, 2024  
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023

		Original and Final Budget	2024 Actual	2023 Actual
RECEIPTS (Continued)				
Federal sources				
4505	Title I, Part A	133,150	118,485	102,352
4509	Title II, Part A		9,705	8,565
4527	Title III, Part A ESSA		17,652	
4310	REAP	43,560	28,320	67,911
4421	IDEA Part-B (611) ARP			24,871
4422	IDEA Preschool (611) ARP			1,982
4516	IDEA Preschool Base Allocation		818	740
4518	IDEA Part B (611) Base	130,025	118,799	127,346
4525	Vocational and Applied Technology Education (Carl Perkins)	60,870	60,871	6,131
4708	Medicaid in Public Schools (MIPS)		2,718	
4709	Medicaid Administrative Activities (MAAPS)	5,000	609	6,564
4969	Title IV-A		10,000	10,000
4988	ARP ESSER III		54,489	
4998	ESSER III	101,800	653,688	59,447
	Total federal sources	474,405	1,076,154	415,909
Nonrevenue receipts				
5300	Sale of real or personal property		19,103	1,493
5301	Insurance adjustments			2,456
5690	Other non-revenue receipts		1,850	
	Total nonrevenue receipts		20,953	3,949
	Total receipts	8,299,006	9,117,421	7,597,880
TOTAL FUNDS AVAILABLE		10,639,500	11,358,913	10,586,937
DISBURSEMENTS				
1000	Instruction	4,950,000		
1100	Regular instruction		3,982,881	3,669,728
1125	Flex funding			25,747
1150	Limited English proficiency		349,293	339,194
1160	Poverty programs		380,231	340,113
1190	Early childhood educational programs		258,428	235,518
1200	Special education - school age	1,000,000	707,570	662,009

WAKEFIELD COMMUNITY SCHOOLS 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, 2024  
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023

		Original and Final Budget	2024 Actual	2023 Actual
DISBURSEMENTS (Continued)				
Instruction (Continued)				
1291	Special education - ages 3 - 5		16,738	24
1300	Summer school		6,274	4,790
2100	Support services - students	270,000		
2120	Guidance services		187,657	109,343
2130	Health services		83,049	46,919
2141	Psychological services - special education school age	250,000	56,062	76,167
2151	Speech pathology and audiology - special education school age		99,438	107,170
2161	Occupational therapy - special education school age		16,641	16,710
2171	Physical therapy - special education school age		1,527	4,421
2181	Visually impaired - special education school age		4,341	
2190	Support - other		40,093	22,776
2200	Support services - instruction	79,000		
2213	Instructional staff training			9,632
2220	Library/media services		4,787	46,730
2290	Support services - other		3,941	2,832
2300	Support services - general administration			
2310	Board of Education	86,000	103,057	91,469
2320	Executive administration	245,000	205,320	208,028
2330	District legal services	25,000	8,983	15,860
2410	Office of the Principal	425,000	403,291	345,762
2490	School administration - other		38,306	
2500	Central services	378,000		
2510	Fiscal services		206,177	175,015
2570	Personnel services		4,303	3,632
2580	Administrative technology services		190,891	149,276
2600	Operation and maintenance of plant	700,000		
2610	Operation of buildings		507,909	662,954
2620	Maintenance of buildings			5,104
2630	Care and upkeep of grounds		45,068	66,774
2650	Vehicle acquisition and maintenance	75,000		
2670	Safety		10,430	4,410

WAKEFIELD COMMUNITY SCHOOLS 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, 2024  
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023

	Original and Final Budget	2024 Actual	2023 Actual
DISBURSEMENTS (Continued)			
2700 Student transportation			
2710 Regular pupil transportation	302,300	172,094	196,312
2712 School age special education pupil transportation	2,600	8,130	132
2730 Vehicle servicing and maintenance - regular education		49,722	49,975
3100 Nutrition Services	86,000		
3500 State categorical programs	5,600		
3535 High ability learners			567
6000 Federal programs	545,000		
6200 Title I, Part A		133,195	138,190
6406 IDEA Preschool Base		892	818
6408 IDEA Enrollment/Poverty - ages 0 - 21		92,418	118,800
6700 Vocational and Applied Technology Education (Carl Perkins)		67,336	6,131
6925 Title III, ESSA		8,940	17,652
6990 Other federal categorical programs			14
6992 REAP		28,320	67,910
6988 ARP expanded learning collaboration - after school		70,513	54,490
6989 ARP expanded learning collaboration - summer school		84,477	41,366
6998 ESSER III		61,504	154,981
8000 Nutrition Fund support	50,000	70,000	
8000 Activities Fund support	65,000	50,000	50,000
Total disbursements	9,539,500	8,820,227	8,345,445
FUND BALANCE, end of year	1,100,000	2,538,686	2,241,492
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		1,858,606	1,154,063
County treasurers		680,080	1,087,429
TOTAL FUND BALANCE		2,538,686	2,241,492

WAKEFIELD COMMUNITY SCHOOLS 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, 2024  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year	<u>375,767</u>	<u>355,179</u>	<u>444,752</u>
RECEIPTS			
Interest	3,000	4,450	4,127
Interfund transfers - expensed from the General Fund		<u>21,000</u>	
Total receipts	<u>3,000</u>	<u>25,450</u>	<u>4,127</u>
TOTAL FUNDS AVAILABLE	<u>378,767</u>	<u>380,629</u>	<u>448,879</u>
DISBURSEMENTS			
Technology	103,000		3,400
Capital outlay	<u>275,767</u>	<u>130,080</u>	<u>90,300</u>
Total disbursements	<u>378,767</u>	<u>130,080</u>	<u>93,700</u>
FUND BALANCE, end of year	<u><u>          </u></u>	<u><u>250,549</u></u>	<u><u>355,179</u></u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u><u>250,549</u></u>	<u><u>355,179</u></u>

See accompanying notes to budgetary schedules.

WAKEFIELD COMMUNITY SCHOOLS 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, 2024  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year	<u>69,163</u>	<u>69,225</u>	<u>68,613</u>
RECEIPTS			
Interest	500	660	612
Other		<u>6,129</u>	
Total receipts	<u>500</u>	<u>6,789</u>	<u>612</u>
TOTAL FUNDS AVAILABLE	<u>69,663</u>	<u>76,014</u>	<u>69,225</u>
DISBURSEMENTS			
Purchased services	69,663		
Interfund loan		<u>15,000</u>	
Total disbursements	<u>69,663</u>	<u>15,000</u>	
FUND BALANCE, end of year	<u><u>        </u></u>	<u><u>61,014</u></u>	<u><u>69,225</u></u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>61,014</u>	<u>69,225</u>
TOTAL FUND BALANCE		<u><u>61,014</u></u>	<u><u>69,225</u></u>

See accompanying notes to budgetary schedules.

WAKEFIELD COMMUNITY SCHOOLS 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, 2024  
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year	<u>20,290</u>	<u>38,378</u>	<u>120,745</u>
RECEIPTS			
Federal reimbursements	397,510	365,822	371,044
State reimbursements	3,500	1,958	3,651
Sales	110,000	141,423	132,018
Interest	400	340	726
Nonrevenue receipts	2,500	2,689	3,075
Transfer from general fund	<u>50,000</u>	<u>70,000</u>	
Total receipts	<u>563,910</u>	<u>582,232</u>	<u>510,514</u>
TOTAL FUNDS AVAILABLE	<u>584,200</u>	<u>620,610</u>	<u>631,259</u>
DISBURSEMENTS			
Cost of food supplies	375,000	367,745	357,491
Salaries and benefits	137,500	180,640	193,679
Purchased services	19,200	2,127	6,205
Supplies and materials	35,000	22,736	34,938
Capital outlay	10,000		
Other expenses	<u>7,500</u>	<u>275</u>	<u>568</u>
Total disbursements	<u>584,200</u>	<u>573,523</u>	<u>592,881</u>
FUND BALANCE, end of year	<u>          </u>	<u>47,087</u>	<u>38,378</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>47,087</u>	<u>38,378</u>

See accompanying notes to budgetary schedules.

WAKEFIELD COMMUNITY SCHOOLS 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, 2024  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year	<u>39,874</u>	<u>39,912</u>	<u>39,559</u>
RECEIPTS			
Interest	<u>          </u>	<u>358</u>	<u>353</u>
TOTAL FUNDS AVAILABLE	<u>39,874</u>	<u>40,270</u>	<u>39,912</u>
DISBURSEMENTS			
Bond issuance and other debt-related costs		9,739	
Transfer to General Fund	<u>39,874</u>	<u>          </u>	<u>          </u>
Total disbursements	<u>39,874</u>	<u>9,739</u>	<u>          </u>
FUND BALANCE, end of year	<u>          </u>	<u>30,531</u>	<u>39,912</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>30,531</u>	<u>39,912</u>

See accompanying notes to budgetary schedules.

WAKEFIELD COMMUNITY SCHOOLS 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, 2024  
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year	<u>1,645,996</u>	<u>1,315,613</u>	<u>859,155</u>
RECEIPTS			
Local			
Property taxes	350,000	303,054	459,826
Interest	9,000	12,772	10,463
State			
Homestead exemption		2,156	2,795
Property tax credit		32,101	37,169
Pro-rate motor vehicle	500	753	919
Nameplate capacity	10,000	18,398	16,372
Other			
Categorical grants from corporations and private sources		9,855	1,244,021
Other nonrevenue receipts			<u>97,707</u>
Total receipts	<u>369,500</u>	<u>379,089</u>	<u>1,869,272</u>
TOTAL FUNDS AVAILABLE	<u>2,015,496</u>	<u>1,694,702</u>	<u>2,728,427</u>
DISBURSEMENTS			
Loan repayment	650,738	689,642	836,819
Capital outlay	1,352,758	10,050	510,169
Site acquisition and improvement			3,818
Building acquisition and improvement	12,000		62,008
Total disbursements	<u>2,015,496</u>	<u>699,692</u>	<u>1,412,814</u>
FUND BALANCE, end of year	<u><u>          </u></u>	<u><u>995,010</u></u>	<u><u>1,315,613</u></u>

WAKEFIELD COMMUNITY SCHOOLS 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, 2024  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023

	Original and Final Budget	2024 Actual	2023 Actual
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		940,832	1,200,347
County treasurers		<u>54,178</u>	<u>115,266</u>
TOTAL FUND BALANCE		<u>995,010</u>	<u>1,315,613</u>

See accompanying notes to budgetary schedules.

WAKEFIELD COMMUNITY SCHOOLS 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, 2024  
WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year	<u>99,095</u>	<u>100,125</u>	<u>112,563</u>
RECEIPTS			
Local			
Property taxes	14,085	15,285	92,267
Interest	600	531	740
State			
Homestead exemption		87	547
Property tax credit		1,292	7,271
Nameplate capacity	4,000	1,655	4,508
Pro-rate motor vehicle	200	65	205
Interfund loan		15,000	
Total receipts	<u>18,885</u>	<u>33,915</u>	<u>105,538</u>
TOTAL FUNDS AVAILABLE	<u>117,980</u>	<u>134,040</u>	<u>218,101</u>
DISBURSEMENTS			
Debt service principal	116,730	116,793	115,852
Debt service interest	1,250	1,000	2,124
Total disbursements	<u>117,980</u>	<u>117,793</u>	<u>117,976</u>
FUND BALANCE, end of year	<u><u>          </u></u>	<u>16,247</u>	<u>100,125</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		14,067	77,576
County treasurers		<u>2,180</u>	<u>22,549</u>
TOTAL FUND BALANCE		<u>16,247</u>	<u>100,125</u>

See accompanying notes to budgetary schedules.

WAKEFIELD COMMUNITY SCHOOLS 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, 2024  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR 2023

	Original and Final Budget	2024 Actual	2023 Actual
FUND BALANCE, beginning of year	<u>14,209</u>	<u>12,443</u>	<u>55,559</u>
RECEIPTS			
Local receipts			
Interest	200	369	344
Activities receipts	170,000	168,882	182,170
General Fund support	<u>55,000</u>	<u>50,000</u>	<u>50,000</u>
Total receipts	<u>225,200</u>	<u>219,251</u>	<u>232,514</u>
TOTAL FUNDS AVAILABLE	<u>239,409</u>	<u>231,694</u>	<u>288,073</u>
DISBURSEMENTS			
Other disbursements	<u>239,409</u>	<u>210,238</u>	<u>275,630</u>
FUND BALANCE, end of year	<u><u>          </u></u>	<u><u>21,456</u></u>	<u><u>12,443</u></u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u><u>21,456</u></u>	<u><u>12,443</u></u>

See accompanying notes to budgetary schedules.

WAKEFIELD COMMUNITY SCHOOLS 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 \$50,000 transfer to the Activity 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>184,353</u>
Receipts over disbursements - budgetary basis	
General Fund	297,194
Depreciation Fund	(104,630)
Employee Benefit Fund	<u>(8,211)</u>
	<u>184,353</u>



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

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND  
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Education  
Wakefield Community Schools 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 Schools District No. 560, Wakefield, Nebraska, as of and for the year ended August 31, 2024, and the related notes to the financial statements, which collectively comprise Wakefield Community Schools District No. 560, Wakefield, Nebraska's basic financial statements, and have issued our report thereon dated November 2, 2024.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Wakefield Community Schools 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 Schools District No. 560, Wakefield, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Wakefield Community Schools 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 2024-001, 2024-002, and 2024-003 that we consider to be significant deficiencies.

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Wakefield Community Schools 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Wakefield Community Schools District No. 560, Wakefield, Nebraska's Responses to Findings

*Government Auditing Standards* requires the auditor to perform limited procedures on Wakefield Community Schools 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 Schools 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 the responses.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Wakefield Community Schools District No. 560, Wakefield, Nebraska's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Wakefield Community Schools District No. 560, Wakefield, Nebraska's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dana F Cole + Company, LLP

O'Neill, Nebraska  
November 2, 2024



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

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

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

**Report on Compliance for Each Major Program**

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

We have audited Wakefield Community Schools 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, 2024. Wakefield Community Schools District No. 560, Wakefield, Nebraska's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Wakefield Community Schools 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, 2024.

***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 Schools 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 Schools 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 Schools District No. 560, Wakefield, Nebraska's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Wakefield Community Schools 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 Schools 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 Schools 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 Schools 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 Schools 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 deficiency in internal control over compliance described in 2024-004 to be a significant deficiency.

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 Schools 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 Schools 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 J Cole + Company, LLP

O'Neill, Nebraska  
November 2, 2024

WAKEFIELD COMMUNITY SCHOOLS DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED AUGUST 31, 2024

SECTION I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weaknesses identified: \_\_\_Yes   X  No

Significant deficiencies identified that are not considered to be a material weakness:   X  Yes \_\_\_None reported

Noncompliance matter to the financial statements disclosed: \_\_\_Yes   X  No

Federal Awards

Internal control over major programs:

Material weakness identified: \_\_\_Yes   X  No

Significant deficiencies identified that are not considered to be a material weakness:   X  Yes \_\_\_No

Type of auditor's 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):   X  Yes \_\_\_No

Identification of major programs:

Child Nutrition Cluster 10.555/10.553/10.559/10.582

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

Auditee qualified as a low-risk auditee: \_\_\_Yes   X  No

WAKEFIELD COMMUNITY SCHOOLS DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED AUGUST 31, 2024

SECTION II. FINDINGS - FINANCIAL STATEMENT AUDIT

2024-001 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.

2024-002 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 SCHOOLS DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED AUGUST 31, 2024

SECTION II. FINDINGS - FINANCIAL STATEMENT AUDIT (Continued)

2024-002 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.

2024-003 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.

WAKEFIELD COMMUNITY SCHOOLS DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED AUGUST 31, 2024

SECTION II. FINDINGS - FINANCIAL STATEMENT AUDIT (Continued)

2024-003 DOCUMENTATION OF PROCEDURES (Continued)

Condition

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

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

2024-004 INTERNAL CONTROL OVER SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS PREPARATION AND REVIEW

Child Nutrition Cluster (Assistance Listing No. 10.553, 10.555, 10.559, 10.582 and Title III ESSA No. 84.365A)

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 SCHOOLS DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED AUGUST 31, 2024

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

2023-004 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 the schedule of expenditures of federal awards and approves all adjustments.

WAKEFIELD COMMUNITY SCHOOLS DISTRICT NO. 560  
WAKEFIELD, NEBRASKA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED AUGUST 31, 2024

CONTROL DEFICIENCIES REPORTED IN PRIOR YEAR

Items 2024-001, 2024-002, 2024-003, and 2024-004 were also reported for the year ended August 31, 2023, in our report dated November 6, 2023, as items 2023-001, 2023-002, 2023-003, and 2023-004.



November 1, 2024

Attn: Matt Farup  
Wakefield Community Schools  
802 Highland Street  
Wakefield, NE 68784

RE: Application as a depository

Dear Mr. Farup:

This letter is to confirm that Security Bank wishes to apply to become an approved depository of the Wakefield Community School District. Please consider this request as an action item at your upcoming board meeting in November.

If you have any questions, please contact me at 402-254-2455.

Sincerely,

A handwritten signature in black ink that reads 'Brandon Baller'.

Brandon Baller  
Hartington Branch President  
Security Bank

**Laurel**  
P.O. Box 278  
Laurel, NE 68745  
402.256.3247

**Osmond**  
P.O. Box 398  
Osmond, NE 68765  
402.748.3321

**Allen**  
P.O. Box 40  
Allen, NE 68710  
402.635.2424

**Hartington**  
P.O. Box 137  
Hartington, NE 68739  
402.254.2455

**Coleridge**  
P.O. Box 6  
Coleridge, NE 68727  
402.283.4251



**Board Meeting  
Superintendent Report  
Mr. Farup  
November 11, 2024**

**Guiding Principle I: Infrastructure and Shared Leadership**

**Objective:** Establish a vision for achieving educational equity through core beliefs and norms, team structures and routines, clarity of roles and data-based decision-making process, professional learning, and system alignment.

- I attended a Restorative Practice conference. Attending the restorative practice conference provided a deep dive into creating supportive school environments. One major focus was the concept of *fair process*, which highlights the importance of transparency, engagement, and clarity in decision-making, ensuring that all staff feel included and respected. This approach fosters trust and strengthens community bonds.

The sessions emphasized the use of *affirmative language*, a strategy that shifts communication toward positive, respectful, and constructive interactions. By choosing words carefully, educators can help students feel valued and encourage more thoughtful responses.

We also explored the *social discipline window*, a model for understanding and balancing control and support. This framework allows educators to find an effective approach to discipline, promoting accountability while maintaining empathy. It reinforces that discipline should be about guidance and growth rather than punishment.

Finally, we engaged in *restorative circles*, a practical and impactful tool for building connections, addressing conflicts, and nurturing a sense of community. Circles allow students and staff to voice their feelings, share perspectives, and collaboratively resolve issues. By actively participating, everyone learns the power of listening and understanding, leading to more harmonious interactions.

Overall, the conference underscored the importance of these restorative practices in creating a positive, inclusive, and responsive school culture that addresses both individual and school-wide needs.

## **Guiding Principle II: Layered Continuum of Supports**

**Objective:** Provide tiered supports to meet the social, emotional, behavioral, physical, environmental, and academic needs of the whole child to ensure student growth.

## **Guiding Principle III: Data-Based Decision-Making**

**Objective:** Community, caregivers, district, school, collaborative, and student support teams use a variety of data points to identify student needs and support planning. This includes a balanced assessment system to generate data, data-based decision-making to reinforce student support, and data-based decision-making to support the continuous improvement of systems.

- The 2023-2024 Auditor's report is attached to my report. I haven't had time to go in-depth on the report, but in the General Fund, we were \$319,353 ahead in 23-24 and ended the year with \$2,850,249 in the fund.

I think it would be beneficial to have our auditor go through the audit with Becky, the Finance Committee, and me.

- Security Bank has submitted an application to serve as a bank depository. The Finance Committee has met with representatives from Security Bank multiple times, during which they offered a 3.5% interest rate for each account. Currently, our accounts are held in a money market account with First Bank, earning a 3.53% interest rate. There was a question regarding the legality of banking with an institution that does not have a branch within our district boundaries; however, our law firm confirmed that this would be permissible should we decide to proceed with Security Bank if we choose to do so. I think Security Bank has been patiently waiting to see if we would like to take them up on their offer.

## **Guiding Principle IV: Communication and Collaboration**

**Objective:** Enhance student, family, and community engagement with learning experiences that are culturally inclusive and relevant for each student. Student success and engagement rely on positive partnerships and relationships to fundamentally improve the outcomes for each student, school, district, and community.

- This morning, we hosted our annual Veteran's Day assembly, and once again, our staff and students did an outstanding job. I'd like to extend my gratitude to our students for their respect and full attention throughout the hour and 45-minute event. Special thanks to Rex Hansen, Carla Clay, Dwight Vander Veen, Mrs. Lamprecht, and Mrs. Trenhaile for the wonderful music; American Legion Post 81; the Wakefield Quilt Shop Quilters; Mr. Jim Clark; Justin Merchant; Mr. Pieper; Mrs. Tracy, Mrs. Nicholson, Mrs. Virgil, Mr. Galles, and Mr. Johnson; Ms. Rooney and Mrs. Haisch; and Teri Miner for the delicious rolls.

Most importantly, I want to thank Kelsey Thomas for her exceptional organization and communication, which ensured everything ran smoothly.

**Wakefield Community School  
Board of Education Board Retreat  
Wednesday, October 23, 2024 5:30 PM**

Posted Locations:

• Wakefield Post Office • BankFirst • Wakefield Republican • School Main Entrance

Posted Date: 10/17/2024

The Board of Education Board Retreat convened in open and public session on Wednesday, October 23, 2024 at 5:30 PM in the High School 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 retreat and the retreat notice had been published/posted in a timely manner prior to the meeting date.

**Opening Procedures**

Call to Order

Open Meetings Act

Roll Call

**Attendance Taken at 5:30pm**

**Present:** Bree Brown, Josh Dorcey, Jeffrey Keagle, Sherri Lundahl, Eric Riewer.

**Absent:** Jim Litchfield

Present: 5, Absent: 1.

**Recognition of Visitors/Communication from the Public:** None

**Discussion Items**

**Discuss Policy 3060: Firearms and Weapons for Non-Students**

The District has received a proposal from Dixon County Sheriff and School Resource Officer (SRO) to store an AR15 in the SRO office in the school. This is becoming a common practice among SRO's. Mr. Farup has consulted the school's attorney and insurance company. The insurance company is ok with it under certain stipulations. There will be future discussions and possible policy action concerning this. The SRO has been a position due to a grant. The board would like to have the SRO and Sherriff present more information at future board meetings.

**To discuss the status of progress regarding the district's 2022-2027 Strategic Plan.**

The Board reviewed and discussed guiding principles and used the district problem solving model.

Jeff Keagle left at 8:00pm

**To discuss the adoption of Board protocols.**

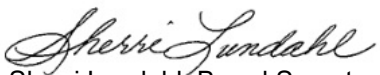
The Board tabled this discussion for a later date.

**Adjournment**

Motion to adjourn the meeting at 8:18pm passed with a motion by Dorcey and a second by Riewer.

Yea: Brown, Dorcey, Lundahl, Riewer

Yea: 64Nay: 0

  
Sherri Lundahl, Board Secretary

**Wakefield Community School  
Board of Education Regular Meeting  
Monday, October 14, 2024 5:30 PM**

Posted Locations:

- Wakefield Post Office • BankFirst • Wakefield Republican • School Main Entrance  
Posted Date: 10/10/2024

The Board of Education Regular Meeting convened in open and public session on Monday, October 14, 2024 at 5:30 PM in the High School 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 5:30pm**

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

**Approval of Agenda**

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

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

Yea: 6, Nay: 0

**Awards and Special Recognition**

- We received a monetary donation as well as quite a few school supplies from Salem Lutheran Church.

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

- **Presentation by English Learner Department**
  - Alejandra Aguirre, Kari Cliff, Brenda Montoya, Caitlin Smith and Bill Trenhaile presented on behalf of the English Language Learners Department
    - 85 PK-4<sup>th</sup> elementary students currently qualify for ESL services (Cliff/Montoya)
    - 30 5<sup>th</sup>- 8<sup>th</sup> grade students currently qualify for ESL services (Smith)
    - 50 9<sup>th</sup> – 12<sup>th</sup> grade students currently qualify for ESL services (Aguirre/Manz/Trenhaile)
- **WEA**
  - Mrs. Lamprecht and Mrs. Trenhaile updated the board on what is going on in the Music Department.
    - 3 students qualified for Sing Around Nebraska
    - 4 students qualified for East Husker Conference Honor Choir
    - Pops Concert is October 22
    - Conference Choir in Wisner – November 4
    - Band students will be auditioning soon for all state and conference honor band
- **Public Comment**
  - Ryker Jensen is a Boy Scout working on his Citizen in the Community Merit Badge. A requirement is to attend either a school board or city council meeting.

## Reports

### Elementary Principal Report – Mr. Sindelar

- During Professional Development time, the science teachers met with Kellon Conroy, from ESU1, to work with him on getting more familiar with our new science curriculum. Kellon will be working with the teachers during a few of our PD sessions.
- The science teachers will be meeting with *Inspire* curriculum support on Wednesday, October 16<sup>th</sup>, so they can ask any questions they may have and be able to learn more about the curriculum.
- MAP testing in the elementary school has just finished up. Reports were discussed and sent home with parents at parent/ teacher conferences. During future professional development days, the staff will continue to look into the information. By using this data, teachers will be able to make decisions about individual students as well as overall class curriculum decisions.
- Parent/Teacher Conferences were scheduled for Wednesday, October 9th and Thursday, October 10th. All conferences at the elementary school were scheduled. Our goal is to have a 100% rate at our conferences. If parent(s) and teacher did not meet on Wednesday or Thursday, teachers will work with parents to find a time to communicate with parents.

### Secondary Principal/AD Report – Mr. Brenn

- Parent/Teacher Conferences were held on October 9th and 10th.
  - Overall attendance: Wednesday- 42 Thursday- 33 Total- 75
  - Total Percentage of Parents: 75/235= 32%
- Drug Prevention/Education Presentation is set for 7-12 students on Friday, October 25, 2024 from 2:30-3:40 with Carol Wolfe as the presenter. Also, we are looking at a Safe Relationships Presentation by the Haven House possibly on November 22, 2024.
- Fall Sports seasons are starting to wind down. I will be completing the following coaching evaluations for the Fall: JH FB, JH VB, HS FB and HS VB.
- Mr. Hassler turned in his resignation letter for high school football.

### District Program Director Report – Mrs. Zach

- Five DLT members, plus Mr. Farup and I attended the 2024 NeMTSS Summit. This was by far the best summit yet. Ali Hearn and Katie Novak were the keynote speakers, addressing the topic of restorative practices and universal design for learning. The overall theme for this year's summit was systems for success. Breakout session topics were around building and sustaining systems within the MTSS framework.
- Explicit Instruction PD-Staff gathered in their groups to view a small segment of the NeMTSS explicit instruction webinar. The webinar chunk focused on content of instruction and ways to structure content.
- I attended the state special education monthly webinar with the NASES Region 3 meeting immediately following the webinar.
- I attended the Indicator 13 workshop at ESU1. This workshop focused on guidance for the upcoming Indicator 13 data collection
- I provided coaching to our elementary grade level problem solving teams. This was a refresher of the guidance document and process of identifying students who need targeted support. I intend to provide a second coaching session to the elementary staff so we can apply the process to an actual student case.
- October 7-10, I attended Mandt instructor training in Omaha. I am now certified to train our teachers to use de-escalation and relational strategies as well physical techniques to support a student in crisis. This certification is valid for 2 years. There is the opportunity to create revenue by offering training to people outside of our school district.
- SEBL screener parent letters were mailed. Screening began last week for all K-12 students. Screeners were administered by Brittany Vinchattle, Meg Rose, with Allie Rosener (School Psychologist Intern) assisting.

### Superintendent Report – Mr. Farup

- 2024-2025 official enrollment as of October 1st is 575. NDE Fall Membership (K-12 + PK4 x 0.6) is 544. Last year, we had 596 total enrollments and 550.77 NDE Fall Membership.
- Assuming the TEOSSA formula stays the same, based on our 2024-25 NDE Fall Membership, our state aid is estimated to drop from \$2,044,174 to \$1,140,419 in 2025-26.

- I attended the NeMTSS Conference. The theme for the summit was systems for success. Session topics centered around building and sustaining systems within the MTSS framework. I connected with many people and cultivated relationships to help us share our story of success. Our adoption of the NeMTSS framework has laid the foundation of our district. However, to maintain the momentum of school improvement we have seen over the last few years, it needs to be supported by resources and staff.
- I attended the NASB Labor Relations Conference. I also learned a lot about recruiting and retaining all staff, certified and classified. There could be some changes to the Fair Labor Standards Act that could apply to the district.

## **Board Committee Reports**

### **Board Policy**

- The committee reviewed the 6000-policy series. The addition of policy 6045 will be later on the agenda.

### **American Civics, Curriculum & Technology**

- We will have an American Civics Hearing in November.

### **Negotiations & Public Relations**

- Jeff Keagle and Mr. Farup attended the Labor Relations conference.
- Negotiations will begin with the teachers by November 1.

### **Strategic Planning**

- There will be a board retreat Wednesday, October 23 at 5:30.

## **Discussion and Action Items**

### **Consent Agenda**

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

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

Yea: 6, Nay: 0

Bills were reviewed by the Finance Committee and approved as follow: General: \$435,202.61; Lunch: \$51,020.45; Payroll: \$321,306.86; Activities: \$16,570.76.

### **Hold for discussion and possible action on the Wakefield Education Association's request to be certified as the exclusive bargaining unit for the 2026-27 school year.**

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

Motion to certify the Wakefield Education Association as the exclusive bargaining unit for the certified teachers for the 2026-2027 school year passed with a motion by Dorcey and a second by Keagle.

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

Yea: 6, Nay: 0

### **Discuss and take appropriate action to approve a voting member to the NASB delegate assembly.**

Motion to appoint Bree Brown as the voting delegate to the 2024-25 NASB Delegate Assembly passed with a motion by Lundahl and a second by Keagle.

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

Yea: 6, Nay: 0

### **Discuss and take appropriate action approving the Policy Committee's review of policy series 6000.**

Policy 1003 states, "The board shall review all policies at least once every three years. Nebraska statutes require an annual review of specific policies, and such policies shall be so identified." This is an official acknowledgment of the Policy Committee and Board's review of the 6000-policy series.

Motion to approve the review of the 6000 series of Board policies by the Policy Committee passed with a motion by Lundahl and a second by Dorcey.

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

Yea: 6, Nay: 0

**Hold for discussion and take appropriate action on the addition of Board Policy 6043: Sharing Mapping Data.**

This policy shall provide for the sharing of information to public safety agencies in order to implement effective emergency response protocols.

Motion to approve the addition of Board Policy 6043 as presented passed with a motion by Keagle and a second by Riewer.

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

Yea: 6, Nay: 0

**Hold for discussion and take appropriate action to approve the payment for the Athletic Department's Hudl subscription.**

Hudl is a service that provides video analysis, scouting, and statistics for all athletic teams. Included in our subscription is the district's live-streaming service. This bill will be paid out of the Activities Account; however, to be transparent, the General Fund does supplement the Activities Fund.

Motion to approve the payment of \$8,500 for the district's annual Hudl subscription passed with a motion by Riewer and a second by Lundahl.

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

Yea: 6, Nay: 0

**Take appropriate action on a bid for a 2002 district van previously declared surplus.**

Policy requires the board to approve a bid given for the previously declared surplus property of the district. Two bids were received. The board decided to accept the highest bid.

Motion to approve the bid presented for the 2002 van that was previously declared surplus passed with a motion by Keagle and a second by Riewer.

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

Yea: 6, Nay: 0

**Hold for discussion and take appropriate action to approve the renewal of the district's membership in the Nebraska Rural Community Schools Association (NRCSA).**

NRCSA is active in representing rural public-schools in the Unicameral. NRCSA is the only organization that speaks solely on behalf of public rural schools in the State of Nebraska.

Motion to approve the district's renewal of membership in the Nebraska Rural Community Schools Association for the 2024-2025 school year passed with a motion by Dorcey and a second by Riewer.

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

Yea: 6, Nay: 0

**Discuss Board Policy 2012: Board Code of Ethics**

The board recognizes that collectively and individually, all members of the board must adhere to an accepted code of ethics in order to improve public education. Board members must conduct themselves professionally and in a manner fitting of their position.

**Upcoming Dates and Times**— *all times and dates are tentative and may change*


- Board Retreat – October 23 at 5:30pm
- Veteran's Day Assembly – November 11 at 9:30am
- American Civics Hearing – November 11 at 5:30pm
- Regular Board Meeting – November 11 following American Civics Hearing

**Adjournment**

Motion to adjourn the meeting at 7:59pm passed with a motion by Keagle and a second by Litchfield.

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

Yea: 6, Nay: 0

  
Sherri Lundahl, Board Secretary

  
Becky Gothier, Recording Secretary

# Wakefield Community School

## Cash Summary Report

Accounting Cycle: FY24-25; Beginning Period: Period 02 (10/01/2024 - 10/31/2024) ; Ending Period: Period 02 (10/01/2024 - 10/31/2024) ; 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

Fund	Description	Beginning Balance	Revenue	Expenditure	Other	Ending Balance	Encumbrances	Liabilities	Available
01	General Fund	\$2,040,797.90	\$700,519.40	(\$1,745,206.53)	\$0.00	\$996,110.77	(\$44,660.62)	\$0.00	\$951,450.15
02	Depreciation Fund	\$250,842.68	\$22.00	(\$230,000.00)	\$0.00	\$20,864.68	\$0.00	\$0.00	\$20,864.68
03	Employee Benefit Fund	\$61,070.22	\$2.88	(\$55,000.00)	\$0.00	\$6,073.10	\$0.00	\$0.00	\$6,073.10
05	Activity Fund	\$25,505.30	\$37,430.26	(\$18,568.95)	\$0.00	\$44,366.61	\$0.00	\$0.00	\$44,366.61
06	School Nutrition Fund	\$32,534.66	\$39,874.28	(\$59,988.16)	\$0.00	\$12,420.78	\$0.00	\$0.00	\$12,420.78
07	Bond Fund	\$30,558.65	\$1.54	(\$25,000.00)	\$0.00	\$5,560.19	\$0.00	\$0.00	\$5,560.19
08	Special Building Fund	\$746,034.15	\$29,294.12	(\$700,000.00)	\$0.00	\$75,328.27	\$0.00	\$0.00	\$75,328.27
09	QCPUF Fund	\$16,256.40	\$1,180.29	\$0.00	\$0.00	\$17,436.69	\$0.00	\$0.00	\$17,436.69
11	Interim Fund	\$5,955.11	\$620.01	(\$1,425.86)	\$0.00	\$5,149.26	\$0.00	\$0.00	\$5,149.26
	6 Month CD	\$0.00	\$1,103,085.12	\$0.00	\$0.00	\$1,103,085.12	\$0.00	\$0.00	\$1,103,085.12
	Money Market	\$0.00	\$914,335.09	\$0.00	\$0.00	\$914,335.09	\$0.00	\$0.00	\$914,335.09
<b>Sub Total</b>		<b>\$3,209,555.07</b>	<b>\$2,826,364.99</b>	<b>(\$2,835,189.50)</b>	<b>\$0.00</b>	<b>\$3,200,730.56</b>	<b>(\$44,660.62)</b>	<b>\$0.00</b>	<b>\$3,156,069.94</b>

# Wakefield Community School

## Budget Report - October 31, 2024

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

FUNCTION	October Expenses	Current Budget	Actuals (YTD)	Encumbrances (YTD)	Available	% of Budget Used
01100 - Regular Instruction	\$329,162.36	\$0.00	\$673,167.17	\$31,592.12		
01125 - Regular Instructional Programs School Age (Flex-Spending)	\$4,379.53	\$0.00	\$8,759.06	\$0.00		
01150 - Limited English Proficiency Programs	\$38,069.24	\$0.00	\$75,234.39	\$149.70		
01160 - Poverty Programs	\$34,328.32	\$0.00	\$68,755.75	\$0.00		
01190 - Early Childhood Educational Programs	\$29,884.03	\$0.00	\$55,456.43	\$660.00		
01200 - Special Education Instructional Programs - School Age	\$64,433.81	\$0.00	\$122,161.52	\$230.04		
01291 - Special Education Instructional Programs - Ages 3-5	\$0.00	\$0.00	\$0.00	\$44.18		
02120 - Guidance Services	\$10,751.41	\$0.00	\$21,939.24	\$225.29		
02130 - Health Services	\$7,287.22	\$0.00	\$14,190.61	\$605.00		
02151 - Speech Pathology and Audiology Services - SPED - School Age	\$66.25	\$0.00	\$66.25	\$0.00		
02161 - Occupational Therapy-Related Services - SPED - School Age	\$32.25	\$0.00	\$32.25	\$0.00		
02190 - Support Services - Student - Other	\$2,798.90	\$0.00	\$3,168.90	\$0.00		
02220 - Library or Media Services	\$0.00	\$0.00	\$26.94	\$335.64		
02290 - Other Support Services - Instructional Staff	\$0.00	\$0.00	\$491.34	\$0.00		
02310 - Board of Education	\$3,393.18	\$0.00	\$80,147.21	\$0.00		
02320 - Executive Administration	\$17,734.42	\$0.00	\$34,541.38	\$0.00		
02330 - District Legal Services	\$3,376.80	\$0.00	\$7,759.80	\$0.00		
02410 - Office of the Principal	\$36,018.35	\$0.00	\$72,112.42	\$0.00		
02490 - School Administration Other	\$2,963.71	\$0.00	\$5,546.56	\$0.00		
02510 - Fiscal Services	\$10,201.99	\$0.00	\$26,765.93	\$0.00		
02570 - Personnel Services	\$192.00	\$0.00	\$192.00	\$0.00		
02580 - Administrative Technology Service	\$10,997.58	\$0.00	\$31,182.64	\$0.00		
02610 - Operation of Buildings	\$35,878.09	\$0.00	\$70,686.41	\$1,272.20		
02630 - Care and Upkeep of Grounds	\$2,004.88	\$0.00	\$14,391.08	\$0.00		
02670 - Safety	\$0.00	\$0.00	\$179.79	\$0.00		
02710 - Vehicle Operation and Purchasing - Regular Education	\$15,273.30	\$0.00	\$41,727.53	\$0.00		
02712 - Vehicle Operation and Purchasing - School Age SPED	\$3,108.53	\$0.00	\$26,074.80	\$0.00		
02730 - Vehicle Servicing and Maintenance - Regular Education	\$16,121.91	\$0.00	\$21,182.93	\$0.00		
03400 - Categorical Grants from Corporations and Other Private Interests	\$6,339.17	\$0.00	\$14,233.41	\$690.45		
03535 - High Ability Learners	\$0.00	\$0.00	\$357.69	\$0.00		
06200 - Federal Services - Title I, Part A ESSA Improving Basic Programs Operated by Local Educational Agencies	\$14,302.31	\$0.00	\$28,694.62	\$0.00		
06212 - Federal Services - Title I, Part A Support for Improvement	\$2,787.96	\$0.00	\$5,575.92	\$0.00		
06408 - IDEA Part B Base & Enrollment Poverty Allocation	\$4,418.25	\$0.00	\$4,418.25	\$0.00		
06700 - Federal Services - Federal Vocational and Applied Technology Education (Carl Perkins)	\$3,677.80	\$0.00	\$7,355.23	\$8,856.00		
06925 - Federal Services - Title III ESSA - ELL	\$2,434.84	\$0.00	\$5,818.76	\$0.00		
06926 - Federal Services - Title III ESSA - Immigrant	\$326.31	\$0.00	\$652.62	\$0.00		
06992 - Federal Services - REAP	\$0.00	\$0.00	\$4,497.50	\$0.00		
08000 - Transfers (Outgoing)	\$40,000.00	\$0.00	\$40,000.00	\$0.00		
<b>Grand Total</b>	<b>\$752,744.70</b>	<b>\$12,456,339.00</b>	<b>\$1,587,544.33</b>	<b>\$44,660.62</b>	<b>\$10,824,134.05</b>	<b>86.90</b>
<b>Previous Year Grand Total - General Fund</b>	<b>\$811,385.75</b>	<b>\$10,639,500.00</b>	<b>\$1,542,710.35</b>	<b>\$145,171.26</b>	<b>\$8,951,618.39</b>	<b>84.14</b>

**GENERAL FUND - #195103**  
**TREASURER'S REPORT AS OF OCTOBER 31, 2024**

**BALANCE AS OF OCTOBER 1, 2024** **\$2,040,797.90**

**REVENUE**

Various Summer Insurance Premium Reimb.	184.53	
Retiree Premiums	792.48	
Postage Reimb	2.00	
Facility Rent	20.00	
Sale of Surplus Property - 2002 Van	2,500.00	
iPad Deposit	10.00	
Lost iPad Cord	20.00	
C N A Textbook	80.00	
Post Prom Reimb	130.20	
Music Dept - Dear Evan House Tickets	986.00	
Home & Closet Grant - Classroom Supplies	1,620.00	
SON - Medicaid - NEMAC Reimb	1,206.46	
SON - State Aid	205,657.00	
ESSER Reimb - Summer	41,364.00	
ESSER Reimb - Afterschool	70,511.00	
Thurston County - Proceeds	20,744.91	
Dixon County - Proceeds	297,224.61	
Wayne County- Proceeds	58,786.84	
Bank - Interest	874.58	
<b>TOTAL REVENUE</b>		<b><u><u>\$702,714.61</u></u></b>

**EXPENSES**

October Payables	435,202.61	
Transfer to Money Market	1,000,000.00	
October Payroll	312,199.13	
<b>TOTAL EXPENDITURES</b>		<b><u><u>\$1,747,401.74</u></u></b>

**TOTAL** **\$996,110.77**

**GENERAL FUND AS OF OCTOBER 31, 2024** **\$996,110.77**

**MONEY MARKET  
TREASURER'S REPORT AS OF OCTOBER 31, 2024**

**BALANCE AS OF OCTOBER 1, 2024** **\$0.00**

**REVENUE**

Transfer from General Fund	1,000,000.00	
Transfer from Special Building Fund	100,000.00	
Interest Earned	3,085.12	
<b>TOTAL REVENUE</b>		<b><u>1,103,085.12</u></b>

**MONEY MARKET AS OF OCTOBER 31, 2024** **1,103,085.12**

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**6 MONTH CD  
TREASURER'S REPORT AS OF OCTOBER 31, 2024**

**BALANCE AS OF OCTOBER 1, 2024** **\$0.00**

**REVENUE**

Transfer from Bond Fund	25,000.00	
Transfer from Depreciation Fund	230,000.00	
Transfer from Employee Benefit Fund	55,000.00	
Transfer from Special Building Fund	600,000.00	
Interest Earned	4,335.09	
<b>TOTAL REVENUE</b>		<b><u>914,335.09</u></b>

**6 MONTH CD AS OF OCTOBER 31, 2024** **914,335.09**

**SPECIAL BUILDING FUND  
TREASURER'S REPORT AS OF OCTOBER 31, 2024**

**BALANCE AS OF OCTOBER 1, 2024** **\$746,034.15**

**REVENUE**

GiveCampus Online Donations	60.00	
Dixon County - Proceeds	23,383.23	
Thurston County - Proceeds	1,669.04	
Wayne County- Proceeds	4,098.31	
Bank - Interest	83.54	
<b>TOTAL REVENUE</b>		<b><u><u>\$29,294.12</u></u></b>

**EXPENSES**

Transfer to Money Market	100,000.00	
Transfetr to 6 Month CD	600,000.00	
<b>TOTAL EXPENDITURES</b>		<b><u><u>\$700,000.00</u></u></b>

**TOTAL** **\$75,328.27**

**SPECIAL BUILDING FUND AS OF OCTOBER 31, 2024** **\$75,328.27**

# Receipt History

Detail report. Sorted by Site, Receipt Number.

From 10/01/2024 to 10/31/2024.

Receipt Number	Receipt Date	Void Date	Deposit Number	Check Number	Received From	Receipt Description	Amount	Sales Tax	Amount
Activity ID	Activity Name		Fee Name & Student ID				Tax Amount		
Tax Name	Tax Activity						Tax Rate %		Tax Amount
<b>WCS Wakefield Community School</b>									
001742	10/01/2024				One Act	One Act Black Shirt Day			
345	ONE ACT						92.00	0.00	92.00
						Total For 001742:			92.00
001743	10/01/2024			030709	Ponca Public Schools	VB Tourn. Entry Fee			
175	GEN ATHLETICS						150.00	0.00	150.00
						Total For 001743:			150.00
001744	10/02/2024				Gate VB 10.1.24	Gate VB 10.1.24			
175	GEN ATHLETICS						46.00	0.00	46.00
						Total For 001744:			46.00
001745	10/02/2024				Gate VB 10.1.24	Gate VB 10.1.24			
175	GEN ATHLETICS						320.00	0.00	320.00
						Total For 001745:			320.00
001746	10/02/2024				Concessions FCCLA	Concessions FCCLA 10.1.24			
400	CONCESSIONS						853.50	0.00	853.50
						Total For 001746:			853.50
001747	10/02/2024			010613	Laurel-Concord-Coleridge	VB Entry Fee 9.12.24			
175	GEN ATHLETICS						150.00	0.00	150.00
						Total For 001747:			150.00
001748	10/02/2024				Yearbook	Yearbook Book Sales			
320	ANNUAL						180.00	0.00	180.00
						Total For 001748:			180.00
001749	10/02/2024				Yearbook	Yearbook Button Sales			
320	ANNUAL						160.00	0.00	160.00
						Total For 001749:			160.00
001750	10/03/2024				FCCLA	FCCLA Pie Fundraising			
330	FCCLA						1,945.00	0.00	1,945.00
						Total For 001750:			1,945.00
001751	10/03/2024				FCCLA	FCCLA Pie Fundraising			
330	FCCLA						262.00	0.00	262.00
						Total For 001751:			262.00
001752	10/03/2024			1053	Wakefield Home and Closet Grant-	Dinner & Show Expenses			
345	ONE ACT						600.00	0.00	600.00
						Total For 001752:			600.00
001753	10/04/2024				Gate VB 10.3.24	Gate VB 10.3.24			
175	GEN ATHLETICS						73.00	0.00	73.00
						Total For 001753:			73.00
001754	10/04/2024				Gate VB 10.3.24	Gate VB 10.3.24			
175	GEN ATHLETICS						206.00	0.00	206.00
						Total For 001754:			206.00
001755	10/04/2024				Ed Rising/One world	BAKE SALE Ed Ris/One World			
EDURIS	EDUCATORS RISING						31.50	0.00	31.50

# Receipt History

Detail report. Sorted by Site, Receipt Number.  
From 10/01/2024 to 10/31/2024.

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 Amount		
Tax Name	Tax Activity					Tax Rate %		
OWORLD	ONE WORLD CLUB					31.50	0.00	31.50
						Total For 001755:		63.00
001756	10/04/2024				Concessions Ed Rising/One			
400	CONCESSIONS				Concessions Ed Rising/One world	501.50	0.00	501.50
						Total For 001756:		501.50
001757	10/04/2024				Bake Sale			
OWORLD	ONE WORLD CLUB				BAKE SALE Ed Ris/One World	11.00	0.00	11.00
						Total For 001757:		11.00
001758	10/04/2024				FBLA Coin War 10.4.24			
315	FBLA				FBLA Coin War 10.4.24	187.81	0.00	187.81
						Total For 001758:		187.81
001759	10/07/2024				Gate FB 10.4.24			
175	GEN ATHLETICS				Gate FB 10.4.24	1,214.00	0.00	1,214.00
						Total For 001759:		1,214.00
001760	10/07/2024				FBLA			
315	FBLA				FBLA Coin War	147.87	0.00	147.87
						Total For 001760:		147.87
001761	10/07/2024				Homecoming Dance			
395	HOMECOMING				Homecoming Dance 2024	575.00	0.00	575.00
						Total For 001761:		575.00
001763	10/08/2024				Pop Machine HS			
540	POP FUND				Pop-HighSchool	261.65	0.00	261.65
						Total For 001763:		261.65
001764	10/14/2024				Homecoming			
395	HOMECOMING				Homecoming Donations	475.00	0.00	475.00
						Total For 001764:		475.00
001765	10/14/2024			16111	Salem Lutheran Church			
390	STUDENT ASSISTANCE				Donation	53.00	0.00	53.00
						Total For 001765:		53.00
001766	10/14/2024			010632	Laurel-Concord-Coleridge			
345	ONE ACT				One Act	100.00	0.00	100.00
						Total For 001766:		100.00
001767	10/15/2024				Book Fair			
385	LIBRARY				Book Fair Sales 2024	2,214.42	0.00	2,214.42
						Total For 001767:		2,214.42
001768	10/16/2024				Concessions Skills USA			
400	CONCESSIONS				Concessions Skills USA 10.15.24	645.55	0.00	645.55
						Total For 001768:		645.55
001769	10/16/2024				Gate VB 10.15.24			
175	GEN ATHLETICS				Gate VB 10.15.24	197.00	0.00	197.00
						Total For 001769:		197.00
001770	10/16/2024				Gate VB 10.15.24			

# Receipt History

Detail report. Sorted by Site, Receipt Number.  
From 10/01/2024 to 10/31/2024.

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 Amount		
Tax Name	Tax Activity			Tax Rate %				
175	GEN ATHLETICS					208.00	0.00	208.00
						Total For 001770:		208.00
001771	10/16/2024				Pop Machine HS			Pop-HighSchool
540	POP FUND					130.70	0.00	130.70
						Total For 001771:		130.70
001772	10/16/2024				Pop Lounge			Pop-Lounge
503	LOUNGE					120.80	0.00	120.80
						Total For 001772:		120.80
001773	10/16/2024				Elementary Pop			Elementary Pop
520	ELEMENTARY					132.25	0.00	132.25
						Total For 001773:		132.25
001774	10/16/2024			ACH	First Choice Vending			First Choice Vending-ACH
540	POP FUND					20.24	0.00	20.24
						Total For 001774:		20.24
001775	10/17/2024				FBLA			FBLA Pink Out Fundraiser Shirts
315	FBLA					910.00	0.00	910.00
						Total For 001775:		910.00
001776	10/21/2024			017802	Allen School			One Act Festival
345	ONE ACT					100.00	0.00	100.00
						Total For 001776:		100.00
001777	10/21/2024				Yearbook			Yearbook Ad Sales
320	ANNUAL					575.00	0.00	575.00
						Total For 001777:		575.00
001778	10/21/2024				Yearbook			Yearbook Sales
320	ANNUAL					240.00	0.00	240.00
						Total For 001778:		240.00
001779	10/21/2024				One World			One World Bake Sale
OWORLDDC	ONE WORLD CLUB					1.00	0.00	1.00
						Total For 001779:		1.00
001780	10/23/2024			071420	Wynot Public Schools			One Act Festival
345	ONE ACT					100.00	0.00	100.00
						Total For 001780:		100.00
001781	10/23/2024				Yearbook			Yearbook Ad Sales
320	ANNUAL					1,350.00	0.00	1,350.00
						Total For 001781:		1,350.00
001782	10/24/2024				Better Blended			Better Blended Sales
BETTERB	BETTER BLENDED					247.00	0.00	247.00
						Total For 001782:		247.00
001783	10/25/2024			41692	Emerson-Hubbard Comm			One Act Festival
345	ONE ACT					100.00	0.00	100.00
						Total For 001783:		100.00
001784	10/25/2024				General Fund Account			Transfer from Genral Funds

# Receipt History

Detail report. Sorted by Site, Receipt Number.  
From 10/01/2024 to 10/31/2024.

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 Amount		
Tax Name	Tax Activity			Tax Rate %				
175	GEN ATHLETICS					20,000.00	0.00	20,000.00
								<u>20,000.00</u>
001785	10/25/2024				Trojan Zone			Trojan Zone Sales
355	TROJAN ZONE					1,169.00	0.00	1,169.00
								<u>1,169.00</u>
001786	10/25/2024			1060	Wakefield Home and Closet Donation			
OWORLDCLUB	ONE WORLD CLUB					250.00	0.00	250.00
								<u>250.00</u>
001787	10/29/2024				Pop Machine HS			Pop-HighSchool
540	POP FUND					130.25	0.00	130.25
								<u>130.25</u>
001790	10/31/2024				Bank Interest			INTEREST
505	CHECKING INTEREST					26.72	0.00	26.72
								<u>26.72</u>
								<u>37,495.26</u>
								<u>37,495.26</u>

# Check Summary

Sorted by Activity ID, Site ID.  
From 10/01/2024 to 10/31/2024.

Activity ID Site ID	Activity Name Site Name		Check / Void Date	Vendor Name	PO Number	Invoice No.#	Description	Amount
<b>110</b>			<b>VOLLEYBALL</b>					
WCS			Wakefield Community School					
012585	Cleared	10/21/2024	A to Z Designs		106		Senior VB Shirts	48.00
012586	Printed	10/21/2024	FBLA		10.17.24		Pink Out Volleyball Shirts	380.00
<b>Total:</b>								<b>\$ 428.00</b>
<b>125</b>			<b>BOYS BASKETBALL</b>					
WCS			Wakefield Community School					
012587	Cleared	10/21/2024	VISA		3000203230		Net World Sports	189.18
<b>Total:</b>								<b>\$ 189.18</b>
<b>175</b>			<b>GEN ATHLETICS</b>					
WCS			Wakefield Community School					
012549	Cleared	10/01/2024	Gary Eikmeier				V FB Ref vs TCNE 10.4.24	140.00
012550	Cleared	10/01/2024	Mark Burenheide				V FB Ref vs TCNE 10.4.24	140.00
012551	Cleared	10/01/2024	Tim Wobken				V FB Ref vs TCNE 10.4.24	140.00
012552	Cleared	10/01/2024	Tom Grovijohn				V FB Ref vs TCNE 10.4.24	140.00
012553	Cleared	10/01/2024	Joe Wisnieski				V FB Ref vs TCNE 10.4.24	140.00
012561	Printed	10/03/2024	Wisner-Pilger High School				Volleyball Entry Fees 10.7.24	75.00
012562	Cleared	10/07/2024	Steve Greve				JH VB Ref 10.7.24 vs Winside	70.00
012566	Cleared	10/14/2024	Neil VanLengen				V VB Ref vs Elkhorn Valley 10.15.24	160.00
012567	Cleared	10/14/2024	Audrey VanLengen				V VB Ref vs Elkhorn Valley 10.15.24	160.00
012568	Cleared	10/14/2024	Tim Haglund				JH/JV FB Ref 10.14.24	165.00
012569	Cleared	10/14/2024	Kaden Kratke				JH/JV FB Ref 10.14.24	165.00
012570	Cleared	10/14/2024	Ben Henderson				JH/JV FB Ref 10.14.24	165.00
012571	Cleared	10/14/2024	Mike Mogus				JH/JV FB Ref 10.14.24	165.00
012572	Cleared	10/14/2024	Steve Greve				JH VB Ref 10.14.24	105.00
012582	Cleared	10/21/2024	Agile Sports Technologies Inc. dba Hudl		H00110286		Hudl Services	8,500.00
012583	Cleared	10/21/2024	BSN Sports		926716311		Football Knee Pads	225.00
012591	Cleared	10/25/2024	Pierce Public Schools				Sub-District Volleyball Entry Fee x 13	65.00
012595	Printed	10/29/2024	Rachel Brudigam				2024 VB Season-Line Judge	440.00
012596	Printed	10/29/2024	Susan Metzler				2024 VB Season-Line Judge	80.00
012597	Printed	10/29/2024	Mikenzie Arenas				2024 VB Season-Line Judge	120.00
012598	Printed	10/29/2024	Kristyna Muller				2024 VB Season-Line Judge	120.00
012599	Printed	10/29/2024	Aishah Valenzuela				2024 VB Season-Line Judge	60.00
<b>Total:</b>								<b>\$ 11,540.00</b>
<b>315</b>			<b>FBLA</b>					
WCS			Wakefield Community School					
012576	Cleared	10/15/2024	A to Z Designs				Trojan Zone Supplies	607.02
012590	Printed	10/22/2024	Providence Medical Center				Pink Out Donation 2024	650.00
<b>Total:</b>								<b>\$ 1,257.02</b>

# Check Summary

Sorted by Activity ID, Site ID.  
From 10/01/2024 to 10/31/2024.

Activity ID Site ID	Activity Name Site Name		Check / Void Date	Vendor Name	PO Number	Invoice No.#	Description	Amount
<b>330</b>			<b>FCCLA</b>					
WCS			Wakefield Community School					
012556	Cleared	10/01/2024	TROJAN ZONE		245		FCCLA Banner x 2	30.00
012574	Printed	10/15/2024	Nebraska FCCLA Association				Registration	225.00
<b>Total:</b>								<b>\$ 255.00</b>
<b>345</b>			<b>ONE ACT</b>					
WCS			Wakefield Community School					
012548	Printed	10/01/2024	Wayne State College				WSC Drama Day 10.2.24	92.00
012557	Cleared	10/01/2024	Nick's Wood Shop		9.19.24		Plywood	44.00
012573	Cleared	10/15/2024	Amazon		1749-C791-YMCF		One Act Supplies	128.79
012578	Printed	10/15/2024	Donna Johnson				One Act-Dinner & Show-Buresh meats	133.16
012592	Printed	10/25/2024	ACE Hardware & Home		20078		One Act Supplies	58.95
<b>Total:</b>								<b>\$ 456.90</b>
<b>355</b>			<b>TROJAN ZONE</b>					
WCS			Wakefield Community School					
012555	Cleared	10/01/2024	Amazon				Homecoming Decorations	155.19
012576	Cleared	10/15/2024	A to Z Designs				Trojan Zone Supplies	422.49
<b>Total:</b>								<b>\$ 577.68</b>
<b>395</b>			<b>HOMECOMING</b>					
WCS			Wakefield Community School					
012555	Cleared	10/01/2024	Amazon				Homecoming Decorations	712.79
012559	Cleared	10/01/2024	VISA		4547530		Anderson's Homecoming 2024	596.13
012560	Cleared	10/01/2024	Lazy Acres Decor		1568004576		Homecoming 2024	280.84
012573	Cleared	10/15/2024	Amazon		1749-C791-YMCF		One Act Supplies	164.26
012580	Cleared	10/15/2024	Dollar General-REGIONS 410526		10.04.2024		HOCO Supplies	17.75
<b>Total:</b>								<b>\$ 1,771.77</b>
<b>400</b>			<b>CONCESSIONS</b>					
WCS			Wakefield Community School					
012554	Cleared	10/01/2024	Pac N Save		09.26.2024		Concession supplies	44.91
012579	Cleared	10/15/2024	Pac N Save		10.02.2024		Hot Dog Buns	9.96
012584	Cleared	10/21/2024	Cubbys		9.19.24		Concessions Pizza	239.76
012588	Cleared	10/21/2024	Pac N Save		10.14.2024		Hot dog Buns-Concessions	4.98
012589	Printed	10/22/2024	Post Prom				Left Over Items from Stadium Concessions	186.00
<b>Total:</b>								<b>\$ 485.61</b>

# Check Summary

Sorted by Activity ID, Site ID.  
From 10/01/2024 to 10/31/2024.

Activity ID Site ID			Activity Name Site Name				Amount
Check Number	Status	Check / Void Date	Vendor Name	PO Number	Invoice No.#	Description	
<b>503</b>		<b>LOUNGE</b>					
WCS		Wakefield Community School					
012593	Printed	10/25/2024	Pepsi-Cola of Siouxland		2100230021	Elementary Pop	77.40
						<b>Total:</b>	<b>\$ 77.40</b>
<b>520</b>		<b>ELEMENTARY</b>					
WCS		Wakefield Community School					
012593	Printed	10/25/2024	Pepsi-Cola of Siouxland		2100230021	Elementary Pop	77.40
						<b>Total:</b>	<b>\$ 77.40</b>
<b>540</b>		<b>POP FUND</b>					
WCS		Wakefield Community School					
012558	Cleared	10/01/2024	Pepsi-Cola of Siouxland		2100226368	HS Vending Machine	139.00
012577	Cleared	10/15/2024	Pepsi-Cola of Siouxland		2100228563	HS Vending Machine	266.10
						<b>Total:</b>	<b>\$ 405.10</b>
<b>BETTERB</b>		<b>BETTER BLENDED</b>					
WCS		Wakefield Community School					
012564	Void	10/08/2024	Lady Boss Ventur Payments			Smoothie Mix Better Blended	-378.00
						<b>Total:</b>	<b>-\$ 378.00</b>
<b>CHEER</b>		<b>CHEER GROUP</b>					
WCS		Wakefield Community School					
012581	Cleared	10/17/2024	TOTAL GRAPHICS		4354	Youth Cheer	945.00
						<b>Total:</b>	<b>\$ 945.00</b>
<b>EDURIS</b>		<b>EDUCATORS RISING</b>					
WCS		Wakefield Community School					
012575	Printed	10/15/2024	Nebraska Educators Rising			Registration	450.00
012594	Printed	10/25/2024	Amazon		1Q93-FHLX-FWJC	Vinyl	30.89
						<b>Total:</b>	<b>\$ 480.89</b>
<b>Report Total :</b>							<b>18,568.95</b>

# Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.  
From 10/01/2024 to 10/31/2024.

Site ID Group ID	Site Name 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	3,799.84	0.00	0.00	0.00	3,799.84
	110		VOLLEYBALL	2,659.67	0.00	428.00	0.00	2,231.67
	125		BOYS BASKETBALL	4,303.63	0.00	189.18	0.00	4,114.45
	130		GIRLS BASKETBALL	2,121.70	0.00	0.00	0.00	2,121.70
	145		TRACK	868.00	0.00	0.00	0.00	868.00
	160		NEW UNIFORMS	-4,055.90	0.00	0.00	0.00	-4,055.90
	170		WRESTLING	1,930.44	0.00	0.00	0.00	1,930.44
	175		GEN ATHLETICS	-30,522.21	22,564.00	11,540.00	-65.00	-19,563.21
	580		GOLF	800.00	0.00	0.00	0.00	800.00
	GIRLSW		GIRLS WRESTLING	504.52	0.00	0.00	0.00	504.52
			<b>A Totals:</b>	-17,590.31	22,564.00	12,157.18	-65.00	-7,248.49
<b>B</b>	<b>CLASSES</b>							
	215		CLASS OF 2024	0.00	0.00	0.00	0.00	0.00
	216		CLASS OF 2025	2,160.28	0.00	0.00	0.00	2,160.28
	582		CLASS OF 2026	1,317.32	0.00	0.00	0.00	1,317.32
	584		CLASS OF 2027	675.45	0.00	0.00	0.00	675.45
	CLASS28		Class of 2028	100.98	0.00	0.00	0.00	100.98
	CLASS29		Class of 2029	109.96	0.00	0.00	0.00	109.96
			<b>B Totals:</b>	4,363.99	0.00	0.00	0.00	4,363.99

# Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.  
From 10/01/2024 to 10/31/2024.

Site ID Group ID	Site Name Group Name	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
<b>C ORGANIZATIONS</b>								
301			POWER DRIVE	0.00	0.00	0.00	0.00	0.00
302			FFA	0.00	0.00	0.00	0.00	0.00
303			SPEECH	1,432.39	0.00	0.00	0.00	1,432.39
305			DISTRICT 7 FCCLA	6,011.64	0.00	0.00	0.00	6,011.64
306			MUSIC BOOSTERS	0.00	0.00	0.00	0.00	0.00
310			NATIONAL HONOR SOCIETY	2,851.07	0.00	0.00	0.00	2,851.07
315			FBLA	8,709.56	1,245.68	1,257.02	0.00	8,698.22
320			ANNUAL	3,825.82	2,505.00	0.00	0.00	6,330.82
330			FCCLA	2,216.35	2,207.00	255.00	0.00	4,168.35
335			STUCO	2,649.95	0.00	0.00	0.00	2,649.95
345			ONE ACT	73.50	1,092.00	456.90	0.00	708.60
346			ART CLUB	444.07	0.00	0.00	0.00	444.07
355			TROJAN ZONE	10,374.08	1,169.00	577.68	0.00	10,965.40
385			LIBRARY	1,917.85	2,214.42	0.00	0.00	4,132.27
395			HOMECOMING	0.00	1,050.00	1,771.77	0.00	-721.77
401			CHEER SQUAD	0.00	0.00	0.00	0.00	0.00
501			COLOR GUARD	342.46	0.00	0.00	0.00	342.46
553			ELEMENTARY STUCO	385.02	0.00	0.00	0.00	385.02
578			SKILLS USA	-1,971.85	0.00	0.00	0.00	-1,971.85
581			FCA	674.94	0.00	0.00	0.00	674.94
CHEER			CHEER GROUP	4,075.10	0.00	945.00	0.00	3,130.10
EDURIS			EDUCATORS RISING	3,600.41	31.50	480.89	0.00	3,151.02
OWORLD			ONE WORLD CLUB	2,364.38	293.50	0.00	0.00	2,657.88
SNACK			SNACK SHACK	750.00	0.00	0.00	0.00	750.00
<b>C Totals:</b>				50,726.74	11,808.10	5,744.26	0.00	56,790.58
<b>D CONCESSIONS</b>								
400			CONCESSIONS	180.47	2,000.55	485.61	0.00	1,695.41
<b>D Totals:</b>				180.47	2,000.55	485.61	0.00	1,695.41

# Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.  
From 10/01/2024 to 10/31/2024.

Site ID Group ID	Site Name Group Name	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
E	MISC							
		190	ACTIVITY PASSES	4,730.00	0.00	0.00	0.00	4,730.00
		350	SCHOLARSHIPS	0.00	0.00	0.00	0.00	0.00
		390	STUDENT ASSISTANCE	3,357.28	53.00	0.00	0.00	3,410.28
		503	LOUNGE	-1,124.92	120.80	77.40	0.00	-1,081.52
		505	CHECKING INTEREST	987.62	26.72	0.00	0.00	1,014.34
		510	CD Plus Interest	2,701.60	0.00	0.00	0.00	2,701.60
		520	ELEMENTARY	1,610.90	132.25	77.40	0.00	1,665.75
		540	POP FUND	5,811.78	542.84	405.10	0.00	5,949.52
		550	STUDENT FEES	0.00	0.00	0.00	0.00	0.00
		555	WAKEFIELD PLAYGROUND FUND	0.00	0.00	0.00	0.00	0.00
		560	MEMORIALS	200.00	0.00	0.00	0.00	200.00
		576	PE UNIFORMS	0.00	0.00	0.00	0.00	0.00
		577	STATE TOURNAMENTS	-30,913.47	0.00	0.00	0.00	-30,913.47
		901	D-Day Band Trip	396.43	0.00	0.00	0.00	396.43
		903	MUSIC TOUR	-3,222.68	0.00	0.00	0.00	-3,222.68
	BETTERB		BETTER BLENDED	3,289.87	247.00	-378.00	0.00	3,914.87
<b>E Totals:</b>				<b>-12,175.59</b>	<b>1,122.61</b>	<b>181.90</b>	<b>0.00</b>	<b>-11,234.88</b>

# Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.  
From 10/01/2024 to 10/31/2024.

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	0.00	0.00	0.00	0.00
	180		JH WRESTLING	0.00	0.00	0.00	0.00	0.00
	200		CLASS OF 2019	0.00	0.00	0.00	0.00	0.00
	205		CLASS OF 2020	0.00	0.00	0.00	0.00	0.00
	210		CLASS OF 2021	0.00	0.00	0.00	0.00	0.00
	211		CLASS OF 2022	0.00	0.00	0.00	0.00	0.00
	212		CLASS OF 2023	0.00	0.00	0.00	0.00	0.00
	220		CLASS OF 2006	0.00	0.00	0.00	0.00	0.00
	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
	325		TOTAD	0.00	0.00	0.00	0.00	0.00
	340		SPEECH & DRAMA	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
	502		YOUTH FOUNDATION	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
	579		STUDENTS TRACK ACCOUNT	0.00	0.00	0.00	0.00	0.00
	583		CLASS OF 2007	0.00	0.00	0.00	0.00	0.00
	902		EDUCATION CLUB	0.00	0.00	0.00	0.00	0.00
	<b>Z Totals:</b>			0.00	0.00	0.00	0.00	0.00

# Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.  
From 10/01/2024 to 10/31/2024.

Site ID	Site Name					
Group ID	Group Name					
Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
<b>WCS Activity Totals:</b>		25,505.30	37,495.26	18,568.95	-65.00	44,366.61

	Begin Balance	Transfers	Receipts	Disbursements	Adjustments	End Balance
WCS Checking:	25,505.30	0.00	37,495.26	18,568.95	-65.00	44,366.61
WCS Investment:	0.00	0.00			0.00	0.00
WCS Bank Balances:	25,505.30		37,495.26	18,568.95	-65.00	44,366.61

<b>Report Activity Totals:</b>	25,505.30	37,495.26	18,568.95	-65.00	44,366.61
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# Wakefield Community School

## Payroll Voucher By Vendor Report

Accounting Cycle: FY24-25; Voucher: 110824,110824 HSA; Vendor: [All]; Order By: Vendor; Account Type: Liability; Created On: 11/8/2024 3:09:18 PM

Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
110824	BankFirst	195103		Aflac	\$88.66
Register	Register Paid Date	Account Code	Deduction		Amount
111424	11/14/2024	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
110824	BankFirst	195103		American Fidelity	\$7,295.05
Register	Register Paid Date	Account Code	Deduction		Amount
111424	11/14/2024	01-00941-000	Amer Fidelity - Accident 125		\$567.26
111424	11/14/2024	01-00941-000	Amer Fidelity - Cancer		\$115.04
111424	11/14/2024	01-00941-000	Amer Fidelity - Cancer 125		\$278.40
111424	11/14/2024	01-00941-000	Amer Fidelity - Critical Illness		\$103.60
111424	11/14/2024	01-00941-000	Amer Fidelity - Disability		\$272.75
111424	11/14/2024	01-00941-000	Amer Fidelity - Hospital Indemnity		\$283.90
111424	11/14/2024	01-00941-000	Amer Fidelity - Term Life		\$308.35
111424	11/14/2024	01-00941-000	Amer Fidelity - Whole Life		\$45.82
111424	11/14/2024	01-00941-000	Child Care 125		\$891.66
111424	11/14/2024	01-00941-000	Med Reimb 125		\$4,028.30
111424	11/14/2024	06-00941-000	Amer Fidelity - Accident 125		\$28.30
111424	11/14/2024	06-00941-000	Amer Fidelity - Cancer		\$35.50
111424	11/14/2024	06-00941-000	Amer Fidelity - Cancer 125		\$82.00
111424	11/14/2024	06-00941-000	Med Reimb 125		\$254.17
<b>Sub Total</b>					<b>\$7,295.05</b>
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
110824 HSA	BankFirst	195103		Ann Knust - HSA	\$560.55
Register	Register Paid Date	Account Code	Deduction		Amount
111424	11/14/2024	01-00941-000	HSA Ann Knust		\$560.55
<b>Sub Total</b>					<b>\$560.55</b>
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
110824	BankFirst	207276		BankFirst	\$97,734.77
Register	Register Paid Date	Account Code	Deduction		Amount
111424	11/14/2024	01-00941-000	Federal Withholding		\$27,678.61
111424	11/14/2024	01-00941-000	FICA		\$55,127.78
111424	11/14/2024	01-00941-000	Medicare		\$12,892.94
111424	11/14/2024	06-00941-000	Federal Withholding		\$395.06
111424	11/14/2024	06-00941-000	FICA		\$1,329.46
111424	11/14/2024	06-00941-000	Medicare		\$310.92
<b>Sub Total</b>					<b>\$97,734.77</b>
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
110824	BankFirst	195103		Blue Cross and Blue Shield of NE	\$108,935.61
Register	Register Paid Date	Account Code	Deduction		Amount
111424	11/14/2024	01-00901-000	BCBS Empl Health 125		\$792.48
111424	11/14/2024	01-00941-000	BCBS Empl Dental 125		\$1,782.06
111424	11/14/2024	01-00941-000	BCBS Empl Health 125		\$3,737.22
111424	11/14/2024	01-00941-000	BCBS Employer Dental		\$2,156.01
111424	11/14/2024	01-00941-000	BCBS Employer Hlth		\$98,075.79
111424	11/14/2024	06-00941-000	BCBS Empl Dental 125		\$54.82
111424	11/14/2024	06-00941-000	BCBS Employer Dental		\$60.26
111424	11/14/2024	06-00941-000	BCBS Employer Hlth		\$2,997.41
<b>Sub Total</b>					<b>\$109,656.05</b>
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
110824	BankFirst	207276		Blue Cross and Blue Shield of NE	\$108,935.61

Register	Register Paid Date	Account Code	Deduction	Amount	
111424	11/14/2024	06-00901-000	BCBS Employer Hlth	(\$720.44)	
<b>Sub Total</b>				<b>(\$720.44)</b>	
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
110824 HSA	BankFirst	195103		Brandy Langley - HSA	\$127.87
Register	Register Paid Date	Account Code	Deduction	Amount	
111424	11/14/2024	01-00941-000	HSA Brandy Langley	\$127.87	
<b>Sub Total</b>				<b>\$127.87</b>	
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
110824 HSA	BankFirst	195103		Brittany Vinchattle - HSA	\$360.55
Register	Register Paid Date	Account Code	Deduction	Amount	
111424	11/14/2024	01-00941-000	HSA Brittany Vinchattle	\$360.55	
<b>Sub Total</b>				<b>\$360.55</b>	
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
110824 HSA	BankFirst	195103		Caitlin Smith - HSA	\$360.55
Register	Register Paid Date	Account Code	Deduction	Amount	
111424	11/14/2024	01-00941-000	HSA Caitlin Smith	\$360.55	
<b>Sub Total</b>				<b>\$360.55</b>	
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
110824 HSA	BankFirst	195103		Carla Clay - HSA	\$127.87
Register	Register Paid Date	Account Code	Deduction	Amount	
111424	11/14/2024	01-00941-000	HSA Carla Clay	\$127.87	
<b>Sub Total</b>				<b>\$127.87</b>	
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
110824 HSA	BankFirst	195103		Chris Pieper - HSA	\$127.87
Register	Register Paid Date	Account Code	Deduction	Amount	
111424	11/14/2024	01-00941-000	HSA Chris Pieper	\$127.87	
<b>Sub Total</b>				<b>\$127.87</b>	
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
110824 HSA	BankFirst	195103		Colton McCreary - HSA	\$127.87
Register	Register Paid Date	Account Code	Deduction	Amount	
111424	11/14/2024	01-00941-000	HSA Colton McCreary	\$127.87	
<b>Sub Total</b>				<b>\$127.87</b>	
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
110824 HSA	BankFirst	195103		Connie Wageman - HSA	\$268.50
Register	Register Paid Date	Account Code	Deduction	Amount	
111424	11/14/2024	01-00941-000	HSA Connie Wageman	\$268.50	
<b>Sub Total</b>				<b>\$268.50</b>	
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
110824 HSA	BankFirst	195103		Darren Sindelar - HSA	\$642.53
Register	Register Paid Date	Account Code	Deduction	Amount	
111424	11/14/2024	01-00941-000	HSA Darren Sindelar	\$642.53	
<b>Sub Total</b>				<b>\$642.53</b>	
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
110824	BankFirst	195103		Federal Reserve KC	\$323,269.31
Register	Register Paid Date	Account Code	Deduction	Amount	
111424	11/14/2024	01-00941-000	Direct Deposit	\$315,153.73	
111424	11/14/2024	06-00941-000	Direct Deposit	\$8,115.58	
<b>Sub Total</b>				<b>\$323,269.31</b>	
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
110824 HSA	BankFirst	195103		Kim Barge - HSA	\$177.87
Register	Register Paid Date	Account Code	Deduction	Amount	
111424	11/14/2024	01-00941-000	HSA Kim Barge	\$177.87	

<b>Sub Total</b>					<b>\$177.87</b>	
<b>Voucher Number</b>	<b>Bank Name</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Vendor</b>	<b>Amount</b>	
110824	BankFirst	207276	5891	Madison National Life	\$2,915.45	
<b>Register</b>	<b>Register Paid Date</b>	<b>Account Code</b>	<b>Deduction</b>		<b>Amount</b>	
111424	11/14/2024	06-00901-000	Life Ins Employer		(\$19.50)	
<b>Sub Total</b>					<b>(\$19.50)</b>	
<b>Voucher Number</b>	<b>Bank Name</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Vendor</b>	<b>Amount</b>	
110824	BankFirst	195103	54372	Madison National Life	\$2,915.45	
<b>Register</b>	<b>Register Paid Date</b>	<b>Account Code</b>	<b>Deduction</b>		<b>Amount</b>	
111424	11/14/2024	01-00901-000	Life Ins Employer		\$96.25	
111424	11/14/2024	01-00901-000	Long Term Disability		(\$64.86)	
111424	11/14/2024	01-00941-000	Addtl Life Ins		\$247.56	
111424	11/14/2024	01-00941-000	Dependent Life Ins		\$2.10	
111424	11/14/2024	01-00941-000	Life Ins Employer		\$828.75	
111424	11/14/2024	01-00941-000	Long Term Disability		\$1,778.98	\$2,888.78
111424	11/14/2024	06-00941-000	Life Ins Employer		\$29.25	
111424	11/14/2024	06-00941-000	Long Term Disability		\$16.92	\$46.17
<b>Sub Total</b>					<b>\$2,934.95</b>	
<b>Voucher Number</b>	<b>Bank Name</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Vendor</b>	<b>Amount</b>	
110824 HSA	BankFirst	195103		Megan Virgil - HSA	\$360.55	
<b>Register</b>	<b>Register Paid Date</b>	<b>Account Code</b>	<b>Deduction</b>		<b>Amount</b>	
111424	11/14/2024	01-00941-000	HSA Megan Virgil		\$360.55	
<b>Sub Total</b>					<b>\$360.55</b>	
<b>Voucher Number</b>	<b>Bank Name</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Vendor</b>	<b>Amount</b>	
110824	BankFirst	195103		MG Trust Company	\$7,071.46	
<b>Register</b>	<b>Register Paid Date</b>	<b>Account Code</b>	<b>Deduction</b>		<b>Amount</b>	
111424	11/14/2024	01-00941-000	403b Plan		\$175.00	
111424	11/14/2024	01-00941-000	403b Plan ROTH		\$5,851.00	
111424	11/14/2024	01-00941-000	403b Plan ROTH - 10%		\$496.44	
111424	11/14/2024	01-00941-000	403b Plan ROTH - 5%		\$549.02	
<b>Sub Total</b>					<b>\$7,071.46</b>	
<b>Voucher Number</b>	<b>Bank Name</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Vendor</b>	<b>Amount</b>	
110824 HSA	BankFirst	195103		Michelle Galles - HSA	\$460.55	
<b>Register</b>	<b>Register Paid Date</b>	<b>Account Code</b>	<b>Deduction</b>		<b>Amount</b>	
111424	11/14/2024	01-00941-000	HSA Michelle Galles		\$460.55	
<b>Sub Total</b>					<b>\$460.55</b>	
<b>Voucher Number</b>	<b>Bank Name</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Vendor</b>	<b>Amount</b>	
110824 HSA	BankFirst	195103		Michelle Kotas - HSA	\$127.87	
<b>Register</b>	<b>Register Paid Date</b>	<b>Account Code</b>	<b>Deduction</b>		<b>Amount</b>	
111424	11/14/2024	01-00941-000	HSA Michelle Kotas		\$127.87	
<b>Sub Total</b>					<b>\$127.87</b>	
<b>Voucher Number</b>	<b>Bank Name</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Vendor</b>	<b>Amount</b>	
110824	BankFirst	195103		Nebraska Department of Revenue	\$14,975.62	
<b>Register</b>	<b>Register Paid Date</b>	<b>Account Code</b>	<b>Deduction</b>		<b>Amount</b>	
111424	11/14/2024	01-00941-000	State Withholding - NE		\$14,669.25	
111424	11/14/2024	06-00941-000	State Withholding - NE		\$306.37	
<b>Sub Total</b>					<b>\$14,975.62</b>	
<b>Voucher Number</b>	<b>Bank Name</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Vendor</b>	<b>Amount</b>	
110824	BankFirst	195103		Nebraska Retirement System	\$85,362.61	
<b>Register</b>	<b>Register Paid Date</b>	<b>Account Code</b>	<b>Deduction</b>		<b>Amount</b>	
111424	11/14/2024	01-00941-000	NPERS		\$83,476.95	
111424	11/14/2024	06-00941-000	NPERS		\$1,885.66	
<b>Sub Total</b>					<b>\$85,362.61</b>	
<b>Voucher Number</b>	<b>Bank Name</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Vendor</b>	<b>Amount</b>	

110824 HSA	BankFirst	195103		Paulina Vallejo - HSA	\$127.87
<b>Register</b>	<b>Register Paid Date</b>	<b>Account Code</b>	<b>Deduction</b>		<b>Amount</b>
111424	11/14/2024	01-00941-000	HSA Paulina Vallejo		\$127.87
<b>Sub Total</b>					<b>\$127.87</b>
<b>Voucher Number</b>	<b>Bank Name</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Vendor</b>	<b>Amount</b>
110824 HSA	BankFirst	207276		Richard Chavanu - HSA	\$127.87
<b>Register</b>	<b>Register Paid Date</b>	<b>Account Code</b>	<b>Deduction</b>		<b>Amount</b>
111424	11/14/2024	06-00941-000	HSA Richard Chavanu		\$127.87
<b>Sub Total</b>					<b>\$127.87</b>
<b>Voucher Number</b>	<b>Bank Name</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Vendor</b>	<b>Amount</b>
110824 HSA	BankFirst	195103		Shannon Carroll - HSA	\$768.50
<b>Register</b>	<b>Register Paid Date</b>	<b>Account Code</b>	<b>Deduction</b>		<b>Amount</b>
111424	11/14/2024	01-00941-000	HSA Shannon Carroll		\$768.50
<b>Sub Total</b>					<b>\$768.50</b>
<b>Voucher Number</b>	<b>Bank Name</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Vendor</b>	<b>Amount</b>
110824 HSA	BankFirst	195103		Tara Valenzuela - HSA	\$360.55
<b>Register</b>	<b>Register Paid Date</b>	<b>Account Code</b>	<b>Deduction</b>		<b>Amount</b>
111424	11/14/2024	01-00941-000	HSA Tara Valenzuela		\$360.55
<b>Sub Total</b>					<b>\$360.55</b>
<b>Voucher Number</b>	<b>Bank Name</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Vendor</b>	<b>Amount</b>
110824 HSA	BankFirst	195103		Teresa Soderberg - HSA	\$127.87
<b>Register</b>	<b>Register Paid Date</b>	<b>Account Code</b>	<b>Deduction</b>		<b>Amount</b>
111424	11/14/2024	01-00941-000	HSA Teresa Soderberg		\$127.87
<b>Sub Total</b>					<b>\$127.87</b>
<b>Voucher Number</b>	<b>Bank Name</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Vendor</b>	<b>Amount</b>
110824	BankFirst	195103		Texas Life Insurance Company	\$446.25
<b>Register</b>	<b>Register Paid Date</b>	<b>Account Code</b>	<b>Deduction</b>		<b>Amount</b>
111424	11/14/2024	01-00941-000	Amer Fidelity - TX Life		\$352.55
111424	11/14/2024	06-00941-000	Amer Fidelity - TX Life		\$93.70
<b>Sub Total</b>					<b>\$446.25</b>
<b>Voucher Number</b>	<b>Bank Name</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Vendor</b>	<b>Amount</b>
110824 HSA	BankFirst	195103		Tory McCreary - HSA	\$127.87
<b>Register</b>	<b>Register Paid Date</b>	<b>Account Code</b>	<b>Deduction</b>		<b>Amount</b>
111424	11/14/2024	01-00941-000	HSA Tory McCreary		\$127.87
<b>Sub Total</b>					<b>\$127.87</b>
<b>Voucher Number</b>	<b>Bank Name</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Vendor</b>	<b>Amount</b>
110824	BankFirst	195103		Vision Service Plan	\$1,102.77
<b>Register</b>	<b>Register Paid Date</b>	<b>Account Code</b>	<b>Deduction</b>		<b>Amount</b>
111424	11/14/2024	01-00901-000	Vision 125		\$56.71
111424	11/14/2024	01-00941-000	Vision 125		\$1,023.68
111424	11/14/2024	06-00941-000	Vision 125		\$40.82
<b>Sub Total</b>					<b>\$1,121.21</b>
<b>Voucher Number</b>	<b>Bank Name</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Vendor</b>	<b>Amount</b>
110824	BankFirst	207276		Vision Service Plan	\$1,102.77
<b>Register</b>	<b>Register Paid Date</b>	<b>Account Code</b>	<b>Deduction</b>		<b>Amount</b>
111424	11/14/2024	06-00901-000	Vision 125		(\$18.44)
<b>Sub Total</b>					<b>(\$18.44)</b>
<b>Voucher Number</b>	<b>Bank Name</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Vendor</b>	<b>Amount</b>
110824	BankFirst	195103	54373	Washington National Insurance Co	\$60.90
<b>Register</b>	<b>Register Paid Date</b>	<b>Account Code</b>	<b>Deduction</b>		<b>Amount</b>
111424	11/14/2024	01-00941-000	WA Natl - Cancer Ins 125		\$60.90
<b>Sub Total</b>					<b>\$60.90</b>
<b>Voucher Number</b>	<b>Bank Name</b>	<b>Account Number</b>	<b>Check Number</b>	<b>Vendor</b>	<b>Amount</b>

110824	BankFirst	195103	54374	WCS-General Fund	\$184.53
Register	Register Paid Date	Account Code	Deduction		Amount
111424	11/14/2024	01-00941-000	Summer Ins 125		\$184.53
<b>Sub Total</b>					<b>\$184.53</b>
<b>Grand Total</b>					<b>\$654,914.52</b>

# Wakefield Community School

## Check Payments By Fund Report

Accounting Cycle: FY24-25; Begin Date: 11/10/2024; End Date: 11/11/2024; Display Element Description: BUILDING; Check Type: Warrants; Sort By Element:

FUND: Account Expression: [All]; Created On: 11/11/2024 11:33:30 AM

Sorted By	Value	Description		
FUND	01	General Fund		
Check Number	Check Date	Payee	Reason	Amount
	10/25/2024	VISA	Conference Registration	\$105.00
	10/25/2024	VISA	MTSS Summit Meals	\$184.80
	10/25/2024	VISA	NeMTSS Conf Meal	\$149.66
	10/25/2024	VISA	Health Class Curriculum	\$50.00
	10/25/2024	VISA	Nacho Cheese	\$130.20
	10/25/2024	VISA	Printer Ink	\$353.58
	10/25/2024	VISA	Printer Paper/Printhead	\$885.00
	10/25/2024	VISA	FCS Supplies	\$68.72
	10/25/2024	VISA	This is for auditioning fees for two students for middle level all state.	\$20.00
	10/25/2024	VISA	8 gram CO2 Cartridge 10-Pack	\$312.00
	10/25/2024	VISA	Mortising Chisels and Bits (Set of 4)	\$213.18
	10/25/2024	VISA	Saw Blade	\$52.99
	10/25/2024	VISA	Shipping	\$61.04
	10/25/2024	VISA	Tax	\$19.03
	10/25/2024	VISA	1 Academic Year License per device	\$2,621.39
	10/25/2024	VISA	Discount	(\$0.01)
	10/25/2024	VISA	Subscription	\$304.99
	10/25/2024	VISA	Annual Subscription	\$125.00
	10/25/2024	VISA	Annual Subscription - BL	\$20.00
	10/25/2024	VISA	One year subscription to Planbookedu	\$20.00
	10/25/2024	VISA	Nebraska Membership	\$38.00
	10/25/2024	VISA	This is for my NafMe membership. I need this for kids to register to attend all state, and so I can attend the state conference.	\$104.00
	10/25/2024	VISA	MidTesoI Conf Parking	\$18.49
	10/25/2024	VISA	Midtesol Conf Meal	\$110.31
	10/25/2024	VISA	Midtesol Conf Exp	\$7.30
	10/25/2024	VISA	Midtesol Conf Meal	\$109.38
	10/25/2024	VISA	Boom Cards - ELL Progress monitoring - Expires 10/03/2024	\$49.99
	10/25/2024	VISA	Lesson Plan Program	\$20.00
	10/25/2024	VISA	One Year Subscription - KC	\$20.00
	10/25/2024	VISA	How the Crayons Saved the School	\$114.00
	10/25/2024	VISA	Subscription - PK	\$299.00
	10/25/2024	VISA	Relational/Conceptual/Technical Certification	\$2,249.00
	10/25/2024	VISA	NASES Conf Lodging	\$419.76
	10/25/2024	VISA	NASES Conf Parking	\$22.50
	10/25/2024	VISA	Red Ribbon Week Supplies	\$223.85
	10/25/2024	VISA	NSCTA Conf Lodging	\$559.80
	10/25/2024	VISA	NSCTA Conf Meals	\$40.30
	10/25/2024	VISA	Labor Law Relations Conf Lodging - JK	\$162.17
	10/25/2024	VISA	EHC AD Mtg Meal	\$15.36

Check Number	Check Date	Payee	Reason	Amount
	10/25/2024	VISA	Heavy Duty File Folders	\$46.19
	10/25/2024	VISA	Timeclock Subscription	\$96.24
	10/25/2024	VISA	Jobsite Box	\$513.59
	10/25/2024	VISA	Wall Fan	\$67.99
	10/25/2024	VISA	Fuel	\$18.78
	10/25/2024	VISA	Van Fuel	\$195.19
	10/25/2024	VISA	Differential Pressure Sensor	\$155.12
	10/25/2024	VISA	Afterschool Conf Lodging	(\$600.90)
	10/25/2024	VISA	MidTesol Conf Lodging	\$947.93
		<b>VISA Total</b>		<b>\$11,719.91</b>
54370	10/25/2024	Wakefield Lunch Fund	Transfer	\$20,000.00
		<b>Wakefield Lunch Fund Total</b>		<b>\$20,000.00</b>
54371	10/25/2024	Wakefield School Activities	Transfer	\$20,000.00
		<b>Wakefield School Activities Total</b>		<b>\$20,000.00</b>
54375	11/10/2024	ACE Hardware & Home	Caulk, Gate Hook, Fasteners	\$32.81
54375	11/10/2024	ACE Hardware & Home	Fasteners	\$15.04
54375	11/10/2024	ACE Hardware & Home	Pencils, Rubber bands, erasers, paper lips, screws, glue sticks	\$103.75
54375	11/10/2024	ACE Hardware & Home	Sandpaper	\$72.35
54375	11/10/2024	ACE Hardware & Home	Spray Paint	\$15.98
54375	11/10/2024	ACE Hardware & Home	Stain	\$101.94
		<b>ACE Hardware &amp; Home Total</b>		<b>\$341.87</b>
54376	11/10/2024	Appeara	ITE Mops, Towels & Coats	\$44.24
54376	11/10/2024	Appeara	Mops, Towels & Uniforms	\$373.94
54376	11/10/2024	Appeara	BB Towels & Uniforms	\$82.25
54376	11/10/2024	Appeara	BB Towels & Uniforms	\$82.20
		<b>Appeara Total</b>		<b>\$582.63</b>
	11/10/2024	BankFirst	Deposit Box Rental	\$30.00
		<b>BankFirst Total</b>		<b>\$30.00</b>
54377	11/10/2024	City of Wakefield	BB Utilities	\$45.50
54377	11/10/2024	City of Wakefield	Utilities	\$418.50
54377	11/10/2024	City of Wakefield	BB Utilities	\$112.69
54377	11/10/2024	City of Wakefield	PF Utilities	\$21.41
54377	11/10/2024	City of Wakefield	Stadium Utilities	\$424.98
54377	11/10/2024	City of Wakefield	Utilities	\$3,807.30
		<b>City of Wakefield Total</b>		<b>\$4,830.38</b>
54378	11/10/2024	City of Wakefield - Civic Center	2023-24 Wrestling Season Rent	\$1,750.00
		<b>City of Wakefield - Civic Center Total</b>		<b>\$1,750.00</b>
54379	11/10/2024	Craig Frerichs	Safety & Security Visit	\$470.00
		<b>Craig Frerichs Total</b>		<b>\$470.00</b>
54380	11/10/2024	Dana F Cole & Company LLP	Audit Services	\$14,245.00
		<b>Dana F Cole &amp; Company LLP Total</b>		<b>\$14,245.00</b>
54381	11/10/2024	DAS State Acctg - Central Finance	Network Nebraska	\$826.30
54381	11/10/2024	DAS State Acctg - Central Finance	Network Nebraska	\$826.31
		<b>DAS State Acctg - Central Finance Total</b>		<b>\$1,652.61</b>
54382	11/10/2024	Dixon County Clerks Office	Joint Public Hearing Postage	\$232.50
		<b>Dixon County Clerks Office Total</b>		<b>\$232.50</b>
54383	11/10/2024	Egan Supply Co.	Supplies	\$1,448.46

Check Number	Check Date	Payee	Reason	Amount
		<b>Egan Supply Co. Total</b>		<b>\$1,448.46</b>
54384	11/10/2024	Ekberg Auto Repair	Handi Van Seat	\$50.00
54384	11/10/2024	Ekberg Auto Repair	Van Repair	\$923.42
		<b>Ekberg Auto Repair Total</b>		<b>\$973.42</b>
54385	11/10/2024	ESU #1	Math Collaboration Day	\$50.00
54385	11/10/2024	ESU #1	Visual Arts Educators Network	\$40.00
54385	11/10/2024	ESU #1	APL Instructional Strategies	\$460.00
54385	11/10/2024	ESU #1	Music Educator's Network	\$50.00
54385	11/10/2024	ESU #1	Physical Education Workshop	\$25.00
54385	11/10/2024	ESU #1	NEB PowerSchool Membership	\$3,245.00
54385	11/10/2024	ESU #1	Math Collaboration Day	\$25.00
54385	11/10/2024	ESU #1	Laminating	\$84.14
54385	11/10/2024	ESU #1	Indicator 13 Workshop	\$25.00
54385	11/10/2024	ESU #1	First Quarter Billing	\$30,916.13
54385	11/10/2024	ESU #1	APL Instructional Strategies	\$1,125.00
54385	11/10/2024	ESU #1	School Counselor Workshop	\$25.00
54385	11/10/2024	ESU #1	First Quarter Billing	\$26,875.00
54385	11/10/2024	ESU #1	First Quarter Billing	\$22,663.75
54385	11/10/2024	ESU #1	First Quarter Billing	\$6,041.25
54385	11/10/2024	ESU #1	First Quarter Billing	\$1,855.00
54385	11/10/2024	ESU #1	LAN Manager Meeting	\$25.00
54385	11/10/2024	ESU #1	First Quarter Billing	\$17,218.92
		<b>ESU #1 Total</b>		<b>\$110,749.19</b>
54386	11/10/2024	Hausmann Construction Inc	Prebond Services	\$5,000.00
		<b>Hausmann Construction Inc Total</b>		<b>\$5,000.00</b>
54387	11/10/2024	Hewlett-Packard Financial Services	Security Cameras	\$36,912.92
		<b>Hewlett-Packard Financial Services Total</b>		<b>\$36,912.92</b>
54388	11/10/2024	Hobart Sales And Service	Repairs	\$264.00
		<b>Hobart Sales And Service Total</b>		<b>\$264.00</b>
54389	11/10/2024	Imagine Learning	1 Odysseyware 6-12 Comprehensive Concurrent User	\$865.00
54389	11/10/2024	Imagine Learning	This is payment for the additional 14 students taking online Spanish. We had already prepaid for 25 students.	\$3,850.00
		<b>Imagine Learning Total</b>		<b>\$4,715.00</b>
54390	11/10/2024	KSB School Law, PC LLO	Legal Services	\$1,647.00
		<b>KSB School Law, PC LLO Total</b>		<b>\$1,647.00</b>
54391	11/10/2024	Matheson Tri-Gas Inc	ITE Gases	\$1,659.26
		<b>Matheson Tri-Gas Inc Total</b>		<b>\$1,659.26</b>
54392	11/10/2024	Miller Building Supply	Lumber	\$630.43
54392	11/10/2024	Miller Building Supply	Misc Supplies	\$51.70
54392	11/10/2024	Miller Building Supply	Roofing Nails, Lumber	\$74.96
54392	11/10/2024	Miller Building Supply	Spade Bits	\$59.94
54392	11/10/2024	Miller Building Supply	Faucet Repair	\$14.36
54392	11/10/2024	Miller Building Supply	Weatherstripping	\$16.97
54392	11/10/2024	Miller Building Supply	Bolts	\$1.20
54392	11/10/2024	Miller Building Supply	Pipe Nipples	\$11.55
		<b>Miller Building Supply Total</b>		<b>\$861.11</b>
	11/10/2024	Mobile Modular	Modular Classroom Rent	\$10,450.00
		<b>Mobile Modular Total</b>		<b>\$10,450.00</b>
54393	11/10/2024	Nebr Council Of School Adm	School Safety & Security Summit	\$115.00

Check Number	Check Date	Payee	Reason	Amount
		<b>Nebr Council Of School Adm Total</b>		<b>\$115.00</b>
54394	11/10/2024	Northeast Ne Insurance Agency	Handi Van Insurance	\$698.00
		<b>Northeast Ne Insurance Agency Total</b>		<b>\$698.00</b>
54395	11/10/2024	NRCSA	2024-25 Membership Dues	\$850.00
		<b>NRCSA Total</b>		<b>\$850.00</b>
54396	11/10/2024	Olson's Pest Technicians	Pest Control	\$120.00
		<b>Olson's Pest Technicians Total</b>		<b>\$120.00</b>
	11/10/2024	Pitney Bowes, Inc.	Postage Machine Rent	\$533.73
	11/10/2024	Pitney Bowes, Inc.	Postage Machine Inc	\$284.66
		<b>Pitney Bowes, Inc. Total</b>		<b>\$818.39</b>
54397	11/10/2024	Rasmussen Mechanical Service, Inc.	AAon Unit Repair	\$2,118.22
		<b>Rasmussen Mechanical Service, Inc. Total</b>		<b>\$2,118.22</b>
54398	11/10/2024	Ray's Mid-Bell Music, Inc.	Instructional Books	\$186.88
		<b>Ray's Mid-Bell Music, Inc. Total</b>		<b>\$186.88</b>
54399	11/10/2024	RTI	Managed Print Agreement	\$982.90
54399	11/10/2024	RTI	Managed Print Agreement	\$982.90
		<b>RTI Total</b>		<b>\$1,965.80</b>
	11/10/2024	SeeSaw Learning Inc	License Renewal 8/1/24-7/31/25	\$2,412.50
		<b>SeeSaw Learning Inc Total</b>		<b>\$2,412.50</b>
54400	11/10/2024	Staples - Business	Batteries	\$73.10
54400	11/10/2024	Staples - Business	Index Cards	\$21.01
54400	11/10/2024	Staples - Business	Mini Glue Sticks	\$4.69
54400	11/10/2024	Staples - Business	Adding Machine Paper	\$8.40
		<b>Staples - Business Total</b>		<b>\$107.20</b>
54401	11/10/2024	Subscription Services of America INC.	10 magazines subscriptions for 2024-25 school year	\$263.74
		<b>Subscription Services of America INC. Total</b>		<b>\$263.74</b>
54402	11/10/2024	Thurston County Clerk	Joint Public Hearing Postage	\$44.00
		<b>Thurston County Clerk Total</b>		<b>\$44.00</b>
54403	11/10/2024	Wakefield Republican, The	Budget Hearing Notice	\$1,718.18
54403	11/10/2024	Wakefield Republican, The	Meeting Notice	\$11.45
		<b>Wakefield Republican, The Total</b>		<b>\$1,729.63</b>
54404	11/10/2024	Wakefield School Activities	Cheer Club Uniforms	\$945.00
		<b>Wakefield School Activities Total</b>		<b>\$945.00</b>
54405	11/10/2024	Waste Connections of Nebraska Inc	Garbage Service	\$949.50
54405	11/10/2024	Waste Connections of Nebraska Inc	Rolloff Service	\$75.00
		<b>Waste Connections of Nebraska Inc Total</b>		<b>\$1,024.50</b>
	11/11/2024	Amazon	Microwave	\$126.98
	11/11/2024	Amazon	12" Goniometer 360 Degrees	\$69.00
	11/11/2024	Amazon	ENVY Part A (6-0-5) & Part B (1-5-6) - Two-Part Base Nutrients for Hydroponics, Soil & Coir (A/B Combo) (Quarts)	\$29.99
	11/11/2024	Amazon	Shipping	\$6.99
	11/11/2024	Amazon	Animal Farm: The Graphic Novel	\$57.54
	11/11/2024	Amazon	Shipping	\$15.75
	11/11/2024	Amazon	32 Pack Number Line Dry Erase White Board Double Sided Classroom Must Haves Math Manipulatives Teacher Supplies for Kindergarten Elementary Special Education Students Homeschool 12"x4"	\$7.99

Check Number	Check Date	Payee	Reason	Amount
	11/11/2024	Amazon	A Fraction's Goal ? Parts of a Whole (Math Is CATegorical ®)	\$8.36
	11/11/2024	Amazon	A Little SPOT of Emotion 8 Book Box Set (Books 1-8: Anger, Anxiety, Peaceful, Happiness, Sadness, Confidence, Love, & Scribble Emotion)	\$53.85
	11/11/2024	Amazon	A Mink, a Fink, a Skating Rink: What Is a Noun? (Words Are CATegorical ®)	\$7.19
	11/11/2024	Amazon	A Second, a Minute, a Week with Days in It: A Book about Time (Math Is CATegorical ®)	\$7.99
	11/11/2024	Amazon	BIC Wite-Out Quick Dry Correction Fluid - 3 Pack (BICWOFQD324)	\$6.47
	11/11/2024	Amazon	Slide and Slurp, Scratch and Burp: More about Verbs (Words Are CATegorical ®)	\$7.99
	11/11/2024	Amazon	The Action of Subtraction (Math Is CATegorical ®)	\$8.36
	11/11/2024	Amazon	The Mission of Addition (Math Is CATegorical ®)	\$7.99
	11/11/2024	Amazon	To Root, To Toot, To Parachute	\$7.99
	11/11/2024	Amazon	Under, Over, By the Clover: What Is a Preposition? (Words Are CATegorical ®)	\$8.99
	11/11/2024	Amazon	X-ACTO 1001 Ranger 55 Classroom Manual Pencil Sharpener, Black	\$24.17
	11/11/2024	Amazon	Neenah Index Cardstock, 8.5" x 11", 90 lb/163 gsm, White, Lightweight, 94 Brightness, 300 Sheets (91437)	\$12.99
	11/11/2024	Amazon	OugerToy Magnetic Building Tiles for Kids,104PCS Educational Magnetic Stacking Blocks, Magnets Construction Toys,STEM Toys Christmas Toy Gift for Toddlers,Kids Boys and Girls 3 4 5 6 7 8 9 Year Old	\$33.99
	11/11/2024	Amazon	Pre- and Re-, Mis- and Dis-: What Is a Prefix? (Words Are CATegorical ®)	\$7.99
	11/11/2024	Amazon	RiteCo 22128 Tri-fold Display/Presentation Boards, 40"x28", White, (Pack of 30)	\$66.65
	11/11/2024	Amazon	Shipping	\$20.97
	11/11/2024	Amazon	Shipping Credit	(\$6.99)
	11/11/2024	Amazon	I'm and Won't, They're and Don't: What's a Contraction? (Words Are CATegorical ®)	\$7.99
	11/11/2024	Amazon	Junie B. Jones Complete First Grade Collection Box set	\$34.99
	11/11/2024	Amazon	Learning Resources Pop for Sight Words 2 Game, Homeschool, Early Vocabulary and Phonics Classroom Game, 100 Pieces, 2-4 Players, Ages 5	\$9.97
	11/11/2024	Amazon	Learning Resources POP for Word Families Game, Word Families, Vocabulary and Rhyming, For 2-4 players, Ages 6	\$11.99
	11/11/2024	Amazon	LEGO Classic Large Creative Brick Box 10698 Building Toy Set, Toy Storage Solution for Home or Classrooms, Interactive Building Toy for Kids, Boys, and Girls	\$31.50
	11/11/2024	Amazon	More Phonics Through Poetry: Teaching Phonemic Awareness Using Poetry	\$29.95
	11/11/2024	Amazon	Hairy, Scary, Ordinary: What Is an Adjective? (Words Are CATegorical ®)	\$7.43
	11/11/2024	Amazon	hand2mind Advancing Phonics Word Work Small Group Set, Magnetic Letter Tiles, Magnetic Letter Trays, Kindergarten Phonics Manipulatives, Phonemic Awareness, Science of Reading Classroom Materials	\$89.51
	11/11/2024	Amazon	hand2mind Elkonin Boxes Magnetic Dry Erase Boards Set, Phonemic Awareness, Speech Therapy Materials, Letter Sounds for Kindergarten Phonics, Science of Reading Manipulatives (Set of 8)	\$35.99
	11/11/2024	Amazon	hand2mind Little Minds at Work Science of Reading Essentials Toolkit by Tara West, Decodable Reading Manipulatives, Elkonin Boxes, Letter Sounds, Phonemic Awareness, Preschool Learning (Set of 6)	\$71.49

Check Number	Check Date	Payee	Reason	Amount
	11/11/2024	Amazon	hand2mind Rainbow Lowercase Magnetic Letters, Plastic Magnetic Letters for Classroom, Alphabet Letters for Kids, Letter Recognition for Kindergarten, Word Building Letter Magnets for Kids (Set of 6)	\$32.29
	11/11/2024	Amazon	I and You and Don't Forget Who: What Is a Pronoun? (Words Are CAtegorical ®)	\$8.99
	11/11/2024	Amazon	Black 24-Pack Desk Dividers for Students, Waterproof Durable Plastic Study Carrel Divider, Easy to Clean Privacy Classroom Shield Folder Boards for Student Desk	\$49.98
	11/11/2024	Amazon	Chips and Cheese and Nana's Knees: What Is Alliteration? (Words Are CAtegorical ®)	\$7.43
	11/11/2024	Amazon	CLAVZO Tetra Tower Game - 48 Pcs Tetra Tower Stacking Game, Stack Attack Game - Building Toys for Games for Adults and Family, Tetra Tower Balance Blocks Kids Games for 2 Players - Toys & Games	\$9.99
	11/11/2024	Amazon	DMOIU Magnetic Building Blocks STEM Educational Toy for Kids Montessori Learning Sticks and Balls,Preschool Sensory Toys for Toddlers, Gift for 3 Year Old Boys & Girls	\$17.98
	11/11/2024	Amazon	Favide 24 Pack Magnetic Whiteboard Dry Eraser Chalkboard Cleansers for Classroom, Home and Office (Square, 8 Color)	\$9.98
	11/11/2024	Amazon	Gamecraft Scooter Board Storage Pole	\$62.97
	11/11/2024	Amazon	Animal Rescue (Townsend Library)	\$24.75
	11/11/2024	Amazon	20 Pieces Chewable Pencil Toppers Chew Tubes for Kids Silicone Chewy Pencil Toppers Sensory Oral Motor Chew Aid for Children and Adults with Anxiety, Autism, ADHD, Sensory Integration Issues	\$9.99
	11/11/2024	Amazon	4Pcs Wrist Wallet,Wrist Sweatbands with Zipper Wrist Pouch for Women Men Running Walking Hiking Jogging Sports Sweatband Key Card Coin Storage(Black White)	\$13.58
	11/11/2024	Amazon	6 Packs Sensory Chew Pencil Toppers for Sensory Kids, Boys and Girls, Chewable Pencil Covers for Chewers with Autism, ADHD, SPD, or Special Oral Motor Need	\$6.99
	11/11/2024	Amazon	Chyobo Dog Bells for Pet Tracking, 4 Extra Loud Dog and Cat Bells for Collar,Copper Bells with Quick Clips	\$9.99
	11/11/2024	Amazon	Discount	(\$1.44)
	11/11/2024	Amazon	KeaBabies 8-Pack Organic Baby Bibs for Boy, Girl, Drool Bibs for Baby Boy & Girl Toddler, Infant Bibs, Cotton Bibs, Super Absorbent Drooling Teething Bibs (Cruise)	\$28.74
	11/11/2024	Amazon	Shipping	\$13.98
	11/11/2024	Amazon	Amazon Basics 3-Ring Binder, 1-Inch - White, 4-Pack	\$13.49
	11/11/2024	Amazon	Grief in Color   A Journal for loss, grief and remembrance   Grief Recovery Journal   Books about Loss   Grief Coloring Book   Bereavement Journal   Grief Quotes	\$7.95
	11/11/2024	Amazon	How I Feel: Grief Journal for Kids: Guided Prompts to Explore Your Feelings and Find Peace	\$5.99
	11/11/2024	Amazon	Mini Slow Rising Stress Ball 24 Pack, Stretchy Fidget Ball for Anxiety Stress Relief, Hand Therapy Sensory Squishy Ball, Pull Stretch Fidget Toy for Students, Classroom Prize Box Toys	\$24.95
	11/11/2024	Amazon	Mr. Pen- Sticky Index Tabs, 500 Pcs, 21 Sets, Colorful Sticky Tabs for Notebooks, Page Markers, Page Tabs for Binders, Page Tabs Sticky Tabs for Books, Notebook Tabs, Book Sticky Tabs for Notebooks	\$5.84
	11/11/2024	Amazon	Multipurpose 4 Pack Rainbow Pop it Fidget Toy, Bubble Sensory Toy for Kids and Adults, Stress Reliever, 4 Shapes Poppers-Heart, Circle, Octagon, Square Pressure Relieving	\$9.98
	11/11/2024	Amazon	The Invisible String (The Invisible String, 1)	\$4.66

Check Number	Check Date	Payee	Reason	Amount
	11/11/2024	Amazon	Zomiboo 7 Packs 14 Inch Plush Bear Stuffed Animals Plush Valentine Day Gift Soft Cute Stuffed Dolls Birthday Party Decorations(Cute Colors)	\$29.99
	11/11/2024	Amazon	Nesmilars 2 Packs Storage Bin with Lid, 8 Liter Plastic Box Set	\$23.99
	11/11/2024	Amazon	Outus 100 Pack 800 Sheets Small Travel Tissue Packs Individual Pocket Tissue 3 Ply Facial Tissues Travel Size Floral Daisy Tissue for Wedding Funeral Bridal Shower Household Essentials	\$45.98
	11/11/2024	Amazon	Sensory Fidget Toys for Kids Toddlers - Squishy Sensory Products for Autistic Autism Children Special Needs, Fidgets for Classroom Stress Anxiety Calm Down, Squeeze Sensory Tube Filled Goo, Glitter	\$17.99
	11/11/2024	Amazon	Sheet Protectors 8.5 x11 Inch, 100 Pack Page Protectors for 3 Ring Binder, Top Loading Plastic Sleeves with Reinforced 3-Hole Punch for Binders, Letter Size, for Documents and Photos, Office Supplies.	\$9.99
	11/11/2024	Amazon	Shipping	\$6.99
	11/11/2024	Amazon	Starlight Peppermint Bulk Candy - 5 Pounds Approx 400 Pieces - Bulk Candy Individually Wrapped - Hard Candy - Mints Bulk - Christmas Candy, Peppermint Candy - Ideal Christmas Peppermint - Candy - Holiday Mints - Christmas Candy Bulk	\$24.49
	11/11/2024	Amazon	Electronic LED Driver	\$64.00
	11/11/2024	Amazon	Shipping	\$6.99
	11/11/2024	Amazon	Tennis Balls	\$15.99
	11/11/2024	Amazon	Toilet Seats	\$61.23
	11/11/2024	Amazon	Q-Straint Straps	\$310.00
	11/11/2024	Amazon	Elmer's Glue-All Multi-Purpose Liquid Glue, Extra Strong, Great for Making Slime, 1 Gallon, 1 Count	\$23.91
	11/11/2024	Amazon	Home Is Where the Bodies Are	\$313.20
	11/11/2024	Amazon	M&M Mini's 52 oz chocolate candy bulk jars	\$199.96
	11/11/2024	Amazon	Mauts-inus 130 Sheet Rainbow Tissue Paper Colorful Stripes Art Tissue Bulk Colored Gift Wrapping Paper, for DIY Art Craft Paper Flowers, Tassel Garland,Gay Pride Party , Birthday Wedding Favors...	\$27.98
	11/11/2024	Amazon	Shipping	\$20.97
	11/11/2024	Amazon	Shipping Credit	(\$6.99)
	11/11/2024	Amazon	Simetufy Tissue Paper for Gift Bags, 150 Sheets 30 Assorted Colored Tissue Paper Bulk for Gift Wrapping, 20 x 26 in Art Tissue Paper for Crafts, Gift Wrapping Tissue Paper for Gifts	\$14.99
	11/11/2024	Amazon	TERGOO 2 Layer Plastic Storage Containers with Lids, Multipurpose Clear Stack & Carry Box, Portable Craft Organizers and Storage Bin for Organizing Art & Craft, Sewing, Makeup, Nail Supplies (Purple)	\$49.98
	11/11/2024	Amazon	Unniweei Automatic Card Shuffler 1/2/4/6 Decks, Electric Battery-Operated Shuffler, Casino Card Game for Poker, Home Card Game, UNO, Phase10, Texas Hold'em, Blackjack, Home Party Club Game	\$27.38
	11/11/2024	Amazon	Yuanhe Set of 4 Playing Card Holder for Kids Seniors,Hands Free Cards Holders for Poker Parties, Family Card Game Nights	\$44.07
	11/11/2024	Amazon	32Pcs Big Balloons 18 Inch Assorted Colors, Round Large Latex Party Balloons for Birthday Wedding Decorations.	\$16.96
	11/11/2024	Amazon	500 Sheets Tissue Paper 20"x20", 10 Colors - Gift Tissue for Gift Wrapping Wedding Party Decoration, Birthday, Mothers Day, Graduation, Crafts, DIY	\$23.89
	11/11/2024	Amazon	Assorted Chocolate Mix Candy Variety Pack	\$73.90

Check Number	Check Date	Payee	Reason	Amount
	11/11/2024	Amazon	BluShine [12 Sets - 64 oz.] Plastic Deli Food Storage Containers with Airtight Leak Proof Lids - Washable And Reusable - Recyclable BPA-Free - Microwave, Fridge, and Freezer Safe	\$27.89
	11/11/2024	Amazon	Brach's Bob's Sweet Stripes Soft Peppermint Candy	\$46.77
	11/11/2024	Amazon	Dove Promises Milk Chocolate Variety mix	\$93.63
		<b>Amazon Total</b>		<b>\$2,925.17</b>
54406	11/11/2024	Awards Unlimited, Inc.	Koeber Memorial Plaque	\$27.75
		<b>Awards Unlimited, Inc. Total</b>		<b>\$27.75</b>
54407	11/11/2024	Bomgaars	Tire Tubes	\$20.98
		<b>Bomgaars Total</b>		<b>\$20.98</b>
54408	11/11/2024	Copy Write Publishing/Keepsake Video Producti	PBIS Posters	\$228.12
54408	11/11/2024	Copy Write Publishing/Keepsake Video Producti	PBIS Posters	\$228.11
		<b>Copy Write Publishing/Keepsake Video Producti Total</b>		<b>\$456.23</b>
54409	11/11/2024	Cubby's Inc.	Gator Fuel	\$17.41
54409	11/11/2024	Cubby's Inc.	Mower Fuel	\$21.33
54409	11/11/2024	Cubby's Inc.	Bus Diesel	\$2,060.05
54409	11/11/2024	Cubby's Inc.	Suburban Fuel	\$38.55
54409	11/11/2024	Cubby's Inc.	Van Fuel	\$801.93
54409	11/11/2024	Cubby's Inc.	SPED Van Fuel	\$287.42
		<b>Cubby's Inc. Total</b>		<b>\$3,226.69</b>
54410	11/11/2024	Dollar General	Accident Clothes	\$17.25
54410	11/11/2024	Dollar General	Board Retreat Supplies	\$18.75
54410	11/11/2024	Dollar General	Scarecrow Pick	\$24.75
54410	11/11/2024	Dollar General	Christmas Ribbon	\$6.00
		<b>Dollar General Total</b>		<b>\$66.75</b>
54411	11/11/2024	Egan Supply Co.	Supplies	\$89.33
		<b>Egan Supply Co. Total</b>		<b>\$89.33</b>
54412	11/11/2024	Ekberg Auto Parts, Inc.	Belt/Emergency Kit	(\$27.83)
54412	11/11/2024	Ekberg Auto Parts, Inc.	Black Silicon	\$25.99
54412	11/11/2024	Ekberg Auto Parts, Inc.	Core Deposit	(\$18.00)
54412	11/11/2024	Ekberg Auto Parts, Inc.	Tire Pressure Monitoring System	\$83.99
54412	11/11/2024	Ekberg Auto Parts, Inc.	Snap Pear Hook	\$1.99
54412	11/11/2024	Ekberg Auto Parts, Inc.	Alternator Repairs	\$768.02
54412	11/11/2024	Ekberg Auto Parts, Inc.	Air Compressor Repairs	\$74.98
54412	11/11/2024	Ekberg Auto Parts, Inc.	Hose Clamps	\$10.77
54412	11/11/2024	Ekberg Auto Parts, Inc.	Mig Wire	\$93.97
		<b>Ekberg Auto Parts, Inc. Total</b>		<b>\$1,013.88</b>
54413	11/11/2024	Hansen, Scott J	NE Shape Up Conf Meals	\$37.46
		<b>Hansen, Scott J Total</b>		<b>\$37.46</b>
54414	11/11/2024	Menards-Norfolk	Corner Brace	\$31.20
		<b>Menards-Norfolk Total</b>		<b>\$31.20</b>
54415	11/11/2024	Pac N Save, Inc.	FCS Supplies	\$293.93
54415	11/11/2024	Pac N Save, Inc.	PK Supplies	\$14.68
		<b>Pac N Save, Inc. Total</b>		<b>\$308.61</b>
54416	11/11/2024	Staples - Business	10x13 Envelopes	\$33.99
		<b>Staples - Business Total</b>		<b>\$33.99</b>
<b>Sub Total</b>				<b>\$272,172.16</b>

Check Number	Check Date	Payee	Reason	Amount
<b>Sorted By</b>	<b>Value</b>	<b>Description</b>		
FUND	06	School Nutrition Fund		
Check Number	Check Date	Payee	Reason	Amount
	11/11/2024	Amazon	Coffee Pot	\$24.99
	11/11/2024	Amazon	Shipping	\$6.99
	11/11/2024	Amazon	Steak Seasoning	\$24.83
		<b>Amazon Total</b>		<b>\$56.81</b>
5892	11/10/2024	Appeara	Aprons, Mops & Towels	\$158.86
		<b>Appeara Total</b>		<b>\$158.86</b>
5893	11/10/2024	Bernard Food Industries Inc	Taco Seasoning	\$318.24
		<b>Bernard Food Industries Inc Total</b>		<b>\$318.24</b>
	11/10/2024	Cash-Wa Distributing	Food/Supplies	\$986.01
	11/10/2024	Cash-Wa Distributing	Plastic Spoons	\$126.74
	11/10/2024	Cash-Wa Distributing	Sneeze Guard	\$1,300.25
	11/10/2024	Cash-Wa Distributing	Food	\$21,491.47
	11/10/2024	Cash-Wa Distributing	Food/Supplies	\$15,436.81
	11/10/2024	Cash-Wa Distributing	Plastic Forks	\$316.85
	11/10/2024	Cash-Wa Distributing	Shortage	(\$42.48)
		<b>Cash-Wa Distributing Total</b>		<b>\$39,615.65</b>
5894	11/10/2024	Floor Maintenance & Paper Supply	Gloves, Mop, Detergent, Rinse Aid	\$576.94
5894	11/10/2024	Floor Maintenance & Paper Supply	Test Strips/Liners	\$262.88
		<b>Floor Maintenance &amp; Paper Supply Total</b>		<b>\$839.82</b>
5895	11/11/2024	Cubby's Inc.	Distilled Water	\$8.97
		<b>Cubby's Inc. Total</b>		<b>\$8.97</b>
5896	11/11/2024	Dollar General	Groceries	\$102.10
		<b>Dollar General Total</b>		<b>\$102.10</b>
5897	11/11/2024	Hiland Dairy	Milk/Juice	\$4,294.05
5897	11/11/2024	Hiland Dairy	Return	(\$40.28)
		<b>Hiland Dairy Total</b>		<b>\$4,253.77</b>
5898	11/11/2024	Quality Foods	Pickles	\$23.01
5898	11/11/2024	Quality Foods	Syrup	\$21.54
		<b>Quality Foods Total</b>		<b>\$44.55</b>
<b>Sub Total</b>				<b>\$45,398.77</b>
<b>Grand Total</b>				<b>\$317,570.93</b>

**3060**  
**Firearms and Weapons for Non-Students**

**Weapons.** No person may possess, handle, or transmit any weapon while on school grounds or at any school activity or event off school grounds except as permitted by this policy. **Definition of Weapon.** The term "weapon" means any object, device, instrument, material, or substance which is capable of causing injury in the manner it is used or intended to be used.

**Firearms.** No person may bring, possess, handle or transmit a firearm on school grounds, in a school owned vehicle, or at a school activity or event off school grounds, except as permitted by this policy. **Definition of Firearm.** The term "firearm, as defined in 18 U.S.C. 921, means any weapon (including a starter gun) which will or is designed to or may readily be converted to expel a projectile by the action of an explosive, the frame or receiver of any such weapon, any firearm muffler or firearm silencer, or any destructive device (excluding an antique firearm).

**Exceptions Regarding Firearms.** The prohibition against firearms does not apply to:

1. The issuance of firearms to or possession by members of the armed forces of the United States, active or reserve, National Guard of this State, or Reserve Officers' Training Corps or peace officers or other duly authorized law enforcement officers when on duty or training;
2. The possession of firearms by peace officers or other duly authorized law enforcement officers

The carrying of firearms by qualified law enforcement officers or qualified retired law enforcement officers carrying pursuant to 18 U.S.C. 926B or 926C, respectively, as such sections existed on January 1, 2023

3. Firearms that may lawfully be possessed by a person who is receiving instruction at the school under the immediate supervision of an adult instructor;
4. Firearms which may lawfully be possessed by a person for the purpose of using them, with the approval of the school, in a historical

reenactment, in a hunter education program, or as part of an honor guard;

5. Firearms contained within a private vehicle **operated by a nonstudent adult** that are not loaded **and** are enclosed in a case or are in a locked firearm rack that is on a motor vehicle; or
6. A handgun carried as a concealed handgun by a nonstudent other than a minor or prohibited person in a vehicle or on his or her person while riding in or on a vehicle into or onto any parking area, which is open to the public and used by the school if, prior to exiting the vehicle, the handgun is locked inside the glove box, trunk, or other compartment of the vehicle, a storage box securely attached to the vehicle, or, if the vehicle is a motorcycle, a hardened compartment securely attached to the motorcycle while the vehicle is in or on such parking area.

**Consequences.** In the event a person violates this policy, the school may:

- Make a report to law enforcement;
- Ban any violator from school grounds, school vehicles, or school events for any time period it deems appropriate; and/or
- Take any other action allowed by law.

Adopted on: \_\_\_\_\_

Revised on: \_\_\_\_\_

Reviewed on: \_\_\_\_\_

**MEMORANDUM OF UNDERSTANDING BETWEEN  
THE DIXON COUNTY SHERIFF'S OFFICE AND  
WAKEFIELD COMMUNITY SCHOOLS  
FOR GUN STORAGE**

This Memorandum of Understanding ("MOU") is made and entered as of the date fully executed below, by and between the Dixon County Sheriff's Office ("DCSO") and Wayne County School District 90-0506, also known as Wakefield Community Schools ("School District"). The School District and the County agree as follows.

1. **Storage of Firearms on School Grounds by DCSO.** The DCSO may store firearms and ammunition on school grounds subject to the terms of School District Policy 3060 – Firearms and Weapons for Non-Students and the following:

- The following firearm(s) and ammunition must be stored in a biometric fingerprint gun safe located in the School Resource Officer (SRO) office:  

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- One biometric fingerprint gun safe shall be installed by a qualified locksmith or other qualified professional installer. The safe shall be securely installed or otherwise bolted to the floor.
- Only the SRO or other properly trained law enforcement officers will have biometric or other access to the safe.
- The SRO office shall be locked at all times with biometric access only.
- The gun safe, firearms, and ammunition shall be the property of Wayne County Sheriff's Department.
- Only the SRO or other properly trained law enforcement officers may store guns or ammunition in the gun safe.
- Only the SRO or other properly trained law enforcement officers may carry or use the guns and ammunition in stored in the gun safe.
- The SRO office and the safe shall be monitored by school district video cameras.
- Any firearms or ammunition to be stored in the gun safe will be transported at a time and in a concealed manner to minimize disruption.
- The DCSO shall be responsible for the cost and installation of the gun safe.
- Upon termination of this MOU for any reason, the DCSO shall remove the gun safe and restore the premises to its original condition.

2. **Default.** A party shall be in default under this MOU if it breaches, defaults on or otherwise fails to perform or satisfy any agreement, obligation, term, covenant, condition or provision set forth herein or arising hereunder, and such breach, default or failure to perform continues for a period of thirty (30) days after the party receives written notice of such breach or failure to perform from the other party; or, if such breach cannot reasonably be cured within such 30-day period, and the breaching party fails to commence to cure such breach within such thirty (30) days after notice from the non-breaching party or fails to proceed diligently to cure such breach within a reasonable time thereafter. Upon default by a party, the remaining parties may pursue any remedy provided by law.

3. **Liability Insurance.** Each party shall obtain and pay for its own liability insurance coverage for their participation in this MOU. The minimum coverage under such insurance shall be \$1,000,000 for one accident and \$5,000,000 in the aggregate.

4. **Notice.** Each Party giving any Notice ("Notice") under this MOU must give written Notice by personal delivery, registered or certified mail (in each case, return receipt requested and postage prepaid), or electronic mail to the School District's superintendent at the e-mail address on file with the Nebraska Department of Education and to the DCSO at [REDACTED]. Notice is effective only if the party giving the Notice has complied with this section.

5. **Indemnification.** To the extent permitted by applicable law, but without waiving any rights under any applicable state governmental immunity act or constitutional provision, each party agrees to indemnify, defend, and hold harmless the other party from and against any loss, cost, or damage of any kind (including reasonable outside attorneys' fees) to the extent arising out of its breach of this Agreement, and/or its negligence or willful misconduct.

6. **No Third-Party Beneficiaries.** This MOU does not and is not intended to confer any rights or remedies upon any person other than the Parties.

7. **Amendments and Modifications.** The Parties may amend or modify this MOU only by a signed, written unanimous agreement that identifies itself as an amendment or modification to this MOU. No other alterations in the terms of this agreement shall be valid or binding.

8. **Counterparts.** The Parties may execute this MOU in multiple counterparts, each of which constitutes an original, and all of which,

collectively, constitute only one agreement. The signatures of all of the Parties need not appear on the same counterpart, and delivery of an executed counterpart signature page by facsimile or other electronic means is as effective as executing and delivering this MOU in the presence of the other Parties to this MOU. This MOU is effective upon delivery of one executed counterpart from each party to the other party. In proving this MOU, a party must produce or account only for the executed counterpart of the party to be charged.

9. **Assignment.** The Parties shall not assign or otherwise dispose of this MOU or any duty, right, or responsibility contemplated in this MOU to any other person or entity without the previous written consent of the other Parties.

10. **Termination.** Either party may terminate this MOU for any or no reason and at any time by giving the other party at least \_\_\_\_\_ (\_\_\_\_) days prior written notice of the same.

11. **Entire MOU.** The MOU is the complete and exclusive expression of the Parties' agreement on the matters contained in this MOU. All prior and contemporaneous negotiations and agreements between the Parties on the matters contained in this MOU are expressly merged into and superseded by this MOU.

**WAYNE COUNTY SCHOOL DISTRICT 90-0560,  
A/K/A WAKEFIELD COMMUNITY SCHOOLS**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**DIXON COUNTY SHERIFF'S OFFICE**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_.

# Wakefield Community Schools

802 Highland Street · Wakefield, NE. 68784 · Phone: 402-287-2012

Matt Farup, Superintendent  
Matt Brenn, High School Principal  
Darren Sindelar, Elementary Principal

*Home of the Trojans*



November 6, 2024

Dear Staff:

I want to inform you that the board of education will discuss possible reductions in the programs offered by Wakefield Community Schools at its meeting on Monday November 11, 2024 at 5:30pm. In my judgment, your department might be affected by a reduction in force and I thought it essential that you know that the board will discuss the matter. I urge you to attend the meeting and to provide the board with any information that you wish.

Please understand that the board will limit its discussion to the general issues of curriculum, positions, and staffing. The board will not consider or make any decisions regarding the specific person or persons who might be affected by a reduction.

So that you can be fully informed, I will provide you with any information that I will present to the board. I would also be pleased to meet with you to discuss reduction in force, to answer your questions, and to provide you with any other information in my possession that would be of help to you. If you would like to meet or to have information regarding reduction in force, please contact me.

Sincerely,

Matt Farup  
Superintendent

cc: Olivia Tracy WEA President  
NSEA Representative

	2025-2026est	2024-2025	2023-2024
Formula Students	544	550.77	529.83
<b>FORMULA NEEDS</b>			
Basic Funding	\$7,594,909	\$7,613,096	\$7,267,963
Poverty Allowance	\$351,009	\$297,500	\$284,024
LEP Allowance	\$360,660	\$323,000	\$260,930
Summer School	\$7,000	\$6,592	\$6,461
Special Receipts	\$337,339	\$341,540	\$313,484
Transportation	\$118,000	\$115,673	\$117,475
Student Growth Adj	\$200,000	\$407,770	\$651,582
<b>TOTAL NEEDS</b>	<b>\$8,968,917</b>	<b>\$9,113,237</b>	<b>\$8,915,275</b>
<b>FORMULA RESOURCES</b>			
Local Effort (\$1.00)	\$6,880,310	\$6,195,565	\$5,380,277
Net Option Funds	\$0	\$40,422	\$0
Income Tax Funds	\$48,000	\$46,326	\$41,425
Other Reciepts	\$899,703	\$873,498	\$837,959
Foundation Aid	\$816,000	\$826,151	\$794,747
<b>TOTAL RESOURCES</b>	<b>\$8,644,013</b>	<b>\$7,981,962</b>	<b>\$7,054,408</b>
Equalization Aid	\$324,904	\$1,131,275	\$1,860,867
Net Option Funds	\$0	\$40,422	\$0
Income Tax Funds	\$48,000	\$46,326	\$41,425
Foundation Aid	\$816,000	\$826,151	\$794,747
<b>Total State Aid</b>	<b>\$1,188,904</b>	<b>\$2,044,174</b>	<b>\$2,697,039</b>
	-\$855,270		

## 4037: Reduction In Force

The board of education may determine that a reduction in force of certificated staff members is appropriate due to declining enrollment in a grade or grades, changes in financial support, changes in curricular programs, a decline in the taxable value of property located within the school district, increased costs of operating the school district, or another change or changes in circumstances. If the board, in its sole discretion, determines that a reduction of certificated staff is necessary, the superintendent shall notify those employees whose contracts may be reduced. However, the employment of a permanent employee may not be terminated through a reduction in force while a probationary employee is retained to render a service that the permanent employee is qualified to perform by reason of certification and endorsement, or when certification is not applicable, by reason of college credits in the teaching area.

1. **Definition of Reduction in Force.** A reduction in force shall consist of a reduction of one or more positions or a reduction in the percentage of employment of one or more certificated staff members, even if the number or percentage of employment of the certificated staff overall may be increased by other hirings or increases in the percentage of employment of other employees. Reduction in force may result in the termination of employment or an amendment to an employee's contract reducing the extent of the employee's employment.
2. **Restriction of Right to Administrative Position.** Due to the confidential and unique personal working relationship necessary between the administration and the board of education, a certificated employee who is not currently serving in a predominantly administrative capacity shall have no rights under this policy to any administrative position within the school system.
3. **Criteria for Reduction in Force.** The criteria set forth below shall be considered in selecting the personnel to be reduced. The criteria are not listed in any order of priority, and shall be given the weight that the board considers appropriate.
  - a. Programs to be offered;
  - b. Areas of endorsement that are of present or future value to the district. This criterion shall be based upon the endorsement(s) shown on each teacher's Nebraska Teaching Certificate.
  - c. State and federal laws or regulations that may mandate certain employment practices;
  - d. Involvement in the programs and activities sponsored by the school district.
  - e. Special or advanced training consisting of college credit or other training that would be of present or future value to the district.
  - f. The organizational and educational effect caused by multiple part-time certificated employees; and
  - g. Any other reasons that are rationally related to the instruction in or administration of the school district.

4. **Consideration of Uninterrupted Service.** If, after consideration of the criteria listed above, it is the opinion of the superintendent that there is no significant difference between or among certificated employees being considered for reduction, the employee(s) with the longest uninterrupted service to the district shall be retained.
  - a. Uninterrupted length of service is defined as the number of continuous full-time equivalent years of employment in the district as a teacher.
  - b. A full-time equivalent year is defined as employment on a full-time basis for an entire school year.
  - c. Less than full-time employment reduces the teacher's full-time equivalent employment for a school year. For example, a teacher employed on a half-time basis would be credited with half a year full-time equivalent employment.
  - d. A break in service will terminate a teacher's seniority and length of service under this provision. That period of time when a teacher is on a leave of absence shall not constitute a break in service; however, any years of absences or fractions of years of leave of absence will not count as years of employment for the purposes of determining the length of a teacher's uninterrupted service.
  
5. **Rights of Recall.**
  - a. Any certificated employee whose contract has been terminated shall be considered to have been dismissed with honor and shall, upon request, be provided a letter to that effect.
  - b. Such employee shall have preferred rights to re-employment for a period of 24 months commencing at the end of the contract year, and the employee shall be recalled on the basis of length of service to the district to any position that he or she is qualified to teach by endorsement or college preparation.
  - c. Upon re-employment, a recalled employee shall be placed on the salary schedule and provided fringe benefits based on existing district policies and the current negotiated agreement. Any year or years of absence from employment shall not be considered as a year or years of employment by the district.
  - d. An employee under contract to another education institution may waive recall, but such waiver shall not deprive the employee of his or her right to subsequent recall.
  
6. **Current Teaching Certificate.**
  - a. Upon initial employment with the district, each certificated employee shall file a copy of his or her teaching certificate, including endorsements with the superintendent of schools.
  - b. The employee shall be responsible for filing any changes in certification or endorsements with the superintendent.
  
7. **Address Records.**
  - a. A certificated employee whose employment contract has been terminated because of a reduction in force shall, during the period which he or she is eligible for recall, be responsible for reporting any change of address to the superintendent of schools.

- b. If there is a vacancy to which a former employee has a right of recall, the district may communicate an offer of re-employment by telephone, by email, or by United States mail sent to the former employee's last known address. If the school district does not receive written acceptance of the offer within seven days, the former employee shall be deemed to have waived his or her rights to be recalled to the employment position.

*Adopted on: 04/12/2010*

*Revised on:*

*Reviewed on: 11/13/2023*

Comparison- Area Districts					
District Name	Formula Students	General Fund Operating Expenditures	General Fund Operating Expenditures per Formula Student	AFR Per-Pupil Cost	% of EL Students
WAKEFIELD PUBLIC SCHOOLS	550.77	\$6,881,102	\$12,494	\$18,057	30%
PENDER PUBLIC SCHOOLS	394.37	\$6,100,312	\$15,468	\$18,458	< 10 students
PONCA PUBLIC SCHOOLS	425.64	\$6,906,939	\$16,227	\$19,340	< 10 students
ALLEN CONSOLIDATED SCHOOLS	138.21	\$3,584,603	\$25,936	\$30,394	< 10 students
EMERSON-HUBBARD PUBLIC SCHOOLS	223.08	\$4,615,021	\$20,688	\$23,131	< 10 students
LAUREL-CONCORD-COLERIDGE SCHOOL	362.27	\$7,792,302	\$21,510	\$26,719	< 10 students
WAYNE COMMUNITY SCHOOLS	968.99	\$10,686,172	\$11,028	\$14,005	6%
Comparison- 5 Districts Above in Formula Students					
District Name	Formula Students	General Fund Operating Expenditures	General Fund Operating Expenditures per Formula Student	AFR Per-Pupil Cost	% of EL Students
WAKEFIELD PUBLIC SCHOOLS	550.77	\$6,881,102	\$12,494	\$18,057	30%
MITCHELL PUBLIC SCHOOLS	555.13	\$8,657,589	\$15,596	\$16,764	< 10 students
VALENTINE COMMUNITY SCHOOLS	558.55	\$10,907,298	\$19,528	\$24,602	< 10 students
FILLMORE CENTRAL PUBLIC SCHS	561.8	\$6,822,956	\$12,145	\$18,210	< 10 students
NORTH BEND CENTRAL PUBLIC	563.32	\$8,907,856	\$15,813	\$20,981	< 10 students
BOONE CENTRAL SCHOOLS	572.13	\$9,128,455	\$15,955	\$19,166	2%

	Current	10/01/24	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018
<b>Grade</b>									
PK3	13	13	30	21	28	28	33	40	
PK4	40	40	28	36	42	42	42	38	
<b>Total PK</b>	<b>53</b>	<b>53</b>	<b>58</b>	<b>57</b>	<b>70</b>	<b>70</b>	<b>73</b>	<b>78</b>	<b>64</b>
KG	26	27	37	44	42	43	41	45	
1	33	35	47	41	42	42	39	32	
2	48	47	46	47	41	37	33	44	
3	41	42	50	42	36	31	43	35	
4	50	52	44	39	30	43	35	35	
5	41	43	41	31	42	32	34	37	
6	40	40	32	41	31	35	35	27	
<b>Total Elem (K-6)</b>	<b>279</b>	<b>286</b>	<b>297</b>	<b>285</b>	<b>264</b>	<b>263</b>	<b>260</b>	<b>255</b>	<b>232</b>
7	34	35	43	34	35	39	35	33	
8	42	41	34	36	36	36	34	39	
9	37	38	40	39	40	34	37	31	
10	41	41	40	47	37	34	34	45	
11	41	42	43	40	31	26	43	32	
12	38	38	41	29	33	49	34	27	
<b>Total HS (7-12)</b>	<b>233</b>	<b>235</b>	<b>241</b>	<b>225</b>	<b>212</b>	<b>218</b>	<b>217</b>	<b>207</b>	<b>202</b>
<b>Fall Membership (K-12)</b>	<b>512</b>	<b>521</b>	<b>538</b>	<b>510</b>	<b>476</b>	<b>481</b>	<b>477</b>	<b>462</b>	<b>434</b>
<b>Total</b>	<b>565</b>	<b>574</b>	<b>596</b>	<b>567</b>	<b>546</b>	<b>551</b>	<b>550</b>	<b>540</b>	<b>498</b>
PS-12 Difference	-31	-22	29	21	-5	1	10	42	
K-12 Difference	-26	-17	28	34	-5	4	15	28	
<b>NDE Fall Membership</b>		<b>545</b>	<b>554.8</b>	<b>530</b>	<b>498</b>				
		-9.8	24.8	32					

	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
District Valuation	\$688,031,015	\$620,267,372	\$537,190,115	\$505,707,580	\$495,884,894
% of Change	10.92%	15.47%	6.23%	1.98%	
GF Levy	\$0.8010	\$0.7018	\$0.8965	\$0.9315	\$0.9385
SBF Levy	\$0.0100	\$0.0593	\$0.0961	\$0.0373	\$0.0306
Total Levy	\$0.8110	\$0.7611	\$1.0115	\$0.9867	\$0.9873
% of Change	6.56%	-24.75%	2.51%	-0.06%	100.00%
				38.75%	over last 4 years
				28.08%	over last 2 years