

**Wakefield Community School
Board of Education Regular Meeting
Monday, November 14, 2016 7:00 PM**

The Board of Education Regular Meeting convened in open and public session on Monday, November 14, 2016 at 7:00 PM in the Board of Education Room at the Boardroom
802 Highland Street
Wakefield, NE 68784.

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

ATTENDANCE TAKEN AT 7:00 PM:

Present: Tim Bebee, Mrs. Karen Borg, Bree Brown, Mr. Ben Donner, Julie Rose, Mark Victor.
Present: 6.

Opening Procedures

Call to Order

Open Meetings Act

Roll Call

Excuse Board Member Absences

Approval of Agenda

Motion to approve the agenda Passed with a motion by Mr. Ben Donner and a second by Mrs. Karen Borg.

Tim Bebee: Yea

Mrs. Karen Borg: Yea

Bree Brown: Yea

Mr. Ben Donner: Yea

Julie Rose: Yea

Mark Victor: Yea

Yea: 6, Nay: 0

Awards and Special Recognition

Recognition of Visitors/Communication from the Public

WEA

Reports

Administrators

Elementary Principal Report

Secondary Principal Report

Superintendent Report

Board Committee Reports

Board Policy

Building, Sites & Transportation

Business & Finance

Curriculum, Americanism & Technology

Public & Personnel Relations

Strategic Planning

Discussion and Action Items

Consent Agenda

Motion to approve the Consent Agenda Passed with a motion by Mrs. Karen Borg and a second by Mr. Ben Donner.

Tim Bebee: Yea

Mrs. Karen
Borg: Yea

Bree Brown: Yea

Mr. Ben
Donner: Yea

Julie Rose: Yea

Mark Victor: Yea

Yea: 6, Nay: 0

Minutes of the previous meeting

Financial Reports

Discuss the Navitas annual energy conservation Report.

Discuss and take action to approve the audit.

Move to approve the audit Passed with a motion by Bree Brown and a second by Mrs. Karen Borg.

Tim Bebee: Yea

Mrs. Karen
Borg: Yea

Bree Brown: Yea

Mr. Ben
Donner: Yea

Julie Rose: Yea

Mark Victor: Yea

Yea: 6, Nay: 0

Discuss and take action on a contract with Mr. Mike Pommer for independent auditing services.

I move to approve Mike Pommer, CPA for a three year contract Passed with a motion by Mr. Ben Donner and a second by Julie Rose.

Tim Bebee: Yea

Mrs. Karen
Borg: Yea

Bree Brown: Yea

Mr. Ben
Donner: Yea

Julie Rose: Yea

Mark Victor: Yea

Yea: 6, Nay: 0

Discuss and take appropriate action to recognize the Wakefield Education Association as the exclusive bargaining agent for the district's non-supervisory certificated staff for the 2018-2019 year.

Move the board of education recognize the Wakefield Education Association as the exclusive bargaining agent for non-supervisory certificated staff for the 2018-19 contract year Passed with a motion by Julie Rose and a second by Mark Victor.

Tim Bebee: Yea

Mrs. Karen
Borg: Yea

Bree Brown: Yea

Mr. Ben
Donner: Yea

Julie Rose: Yea

Mark Victor: Yea

Yea: 6, Nay: 0

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

Move to approve Mark Bejot as the voting delegate to the NASB Convention Passed with a motion by Mark Victor and a second by Mr. Ben Donner.

Tim Bebee: Yea

Mrs. Karen
Borg: Yea

Bree Brown: Yea

Mr. Ben
Donner: Yea

Julie Rose: Yea

Mark Victor: Yea

Yea: 6, Nay: 0

Discuss and appoint a board member to the District Wellness Team.

Move to table appointment to the District Wellness Team Passed with a motion by Mrs. Karen Borg and a second by Mark Victor.

Tim Bebee: Yea

Mrs. Karen
Borg: Yea

Bree Brown: Yea

Mr. Ben
Donner: Yea

Julie Rose: Yea

Mark Victor: Yea

Yea: 6, Nay: 0

Discuss and take action to approve the revised concussion policy.

Move to approve the revised concussion protocol upon legal council approval Passed with a motion by Mr. Ben Donner and a second by Mark Victor.

Tim Bebee: Yea

Mrs. Karen
Borg: Yea

Bree Brown: Yea

Mr. Ben
Donner: Yea

Julie Rose: Yea

Mark Victor: Yea

Yea: 6, Nay: 0

Discuss and take appropriate action to close the activities center to the public from 8:00 - 3:45 pm daily.

Move to close activity center during school hours of 8:00am - 3:45pm to the public Passed with a motion by Mr. Ben Donner and a second by Bree Brown.

Tim Bebee: Yea

Mrs. Karen
Borg: Yea

Bree Brown: Yea

Mr. Ben
Donner: Yea

Julie Rose: Yea

Mark Victor: Yea

Yea: 6, Nay: 0

Discuss the superintendent's evaluation process

Upcoming Dates and Times

Set the date and time for the next regular meeting

Set a date and time for a Building, Sites & Transportation Committee meeting.

Adjournment

Motion to adjourn the meeting at 9:28 Passed with a motion by Julie Rose and a second by Mrs. Karen Borg.

Tim Bebee: Yea

Mrs. Karen Borg: Yea

Bree Brown: Yea

Mr. Ben Donner: Yea

Julie Rose: Yea

Mark Victor: Yea

Yea: 6, Nay: 0

Elementary Principal Report

Board of Education

November 2016

Goal #1: Wakefield Community School will provide students an education that develops relationships utilizing a relevant curriculum that infuses technology providing 21st Century learning for all students.

- On our October 31st all staff participated in our first Tech Day. During this time, staff members were given the opportunity to select from 3 sessions every 25 minutes. During this time, our staff presented on various topics ranging from Canvas, Google Classroom to Kahoot. During the afternoon, staff members had time to experiment with a new tech tool. The feedback has been very good. I have challenged my staff to integrate one new item into their instruction and give me feedback about how it went. So far approximately ½ of my staff have responded.
- Multiple elementary teachers have volunteered to participate in a C4L workshop. Check 4 Learning (C4L) is a NeSA prep tool that many of my teachers have requested we implement. On November 17th, Emily Garrard, Veronica Schmidt, Susan Metzler, Lynette Haisch and Austin Galles will attend the workshop at ESU1.
- See MAP assessment results.

Goal #3: Wakefield Community School will facilitate communication with staff, parents, patrons and students.

- Students participated in the annual Halloween Parade through the senior center and along Main Street.
- 4-6 graders participated in a fall celebration organized by FBLA.
- Grandparent's/VIP Day was held on October 14th with nearly 200 participants. Teachers invited our guests into their classrooms to complete various activities. Many Grandparents/VIP responded with similar responses such as: "boy have times changed."

**Wakefield Community School
Board of Education
High School Principal Report
November 2016**

Goal #1: Wakefield Community School will provide students an education that develops relationships utilizing a relevant curriculum that infuses technology providing 21st Century learning for all students.

- During our October 31 in-service day, Chris Good and several members of the staff facilitated a Technology Clinic. All teachers attended six different sessions, with topics ranging from Gmail tips, to Canvas, to app showcases. We received positive feedback about this in-service and we are considering doing something similar in the future.
- We have finished our MAP tests for Reading and Math, including make-up tests and re-takes. This week we are starting on Science and Language Usage.
- We had our winter sports parent meetings on Nov. 10 and Nov. 13. Parents of junior high athletes were required to attend this one also, and each high school coach had their specific sports meeting following the general meeting.
- During the Nov. 14 faculty meeting, we discussed our latest Reading/Math MAP scores. We also practiced utilizing Google docs during our MAP discussion.

Miscellaneous

- The football team completed their season with a record of 6-2. The volleyball team finished 11-16. Winter Sports practices begin November 14.
- Wakefield School hosted the annual Veteran's Day Program on Friday, November 11 at 9:00 in the main gym. The program was followed by the monthly community club meeting, held in multi-purpose room. Several students participated in the program.
- The One-Act did their public performance on Nov. 13. The play is called "All the Bases." It is a comedy about a group of kids who do a survey about what their play should be about, then try to include everything from the survey into the play. The Conference One-Act competition is at Laurel on Nov. 15. They will also be performing for the student body on Nov. 23 (before our 2:00 dismissal). District Competition is at Ponca on Nov. 29.
- Four students were given Academic All-State honors for fall activities by NSAA. Savannah Nelson and Megan Borg received the honor for volleyball. Emma Pommer and Avery Zamzow were recognized for One-Act.
- Several students were selected to various Choir events. Emma Pommer and Payton Rusk were selected for All-State Choir this year. Sam Heitz, Gabe Lamprecht, Diego Martin, and Dazjah Tinsley were selected for jr. high UNO Honor Choir. Solomon Peitz, Noah Lamprecht, Payton Rusk, Emma Pommer, and Victoria Frahm were selected for Conference Honor Choir.

Superintendent's Report

November 14, 2016

- 1. Goal #1:** Wakefield Community School will provide students an education that develops relationships utilizing a relevant curriculum that infuses technology providing 21st Century learning for all students. (Curriculum, Americanism & Technology)
 - a.** The extra-curricular curriculum team met on October 31st. The team has collectively agreed to recommend the school district adopt the "Pro-Active Coaching" model to be used by all coaches. The initial cost is roughly estimated to be around \$1,500. The website is www.proactivecoaching.info Parents at the fall and winter sports meeting were introduced to the program through the video. Last night's turn out parents meeting was relatively light.

- 2. Goal #2:** Wakefield Community School will make an efficient use of all resources. (Business & Finance)
 - a.** As of the end of October, the school district is 3.28% under budget. This figure includes our first quarterly payment to ESU #1 which was approximately \$100,000. I am pleased with the control on expenses thus far for the year.
 - b.** Roof repairs to the main gymnasium edging and flashing have been completed on both the east and west side of the gym.
 - c.** The calculation of Prior Year Correction for the 2017/18 State Aid was released resulting in an overpayment to the school district of \$14,820. The district will receive a reduction in state aid monies equal to this amount.

- 3. Goal #3:** Wakefield Community School will facilitate communication with staff, parents, patrons, and students (Public and Personnel Relations)
 - a.** Examining state revenue projections tax collections for the next biennium reflect a one billion dollar shortfall. Northeast Nebraska schools are continuing to reflect the positives that Nebraska schools are demonstrating. Governor Ricketts is proposing \$100 million for prisons. We have a new District 17 State Legislator for part of the school district Mrs. Joni Albrecht. We are going to see an interesting legislative session starting in January as legislators wrestle with budgetary issues. Northeast Nebraska Superintendents are working on a new informational handout and planning on meeting and talking with our seventeen new and existing legislators.
 - b.** The TeamMates Mentoring program is progressing forward with Mr. Wulf submitting the "RFP" to the state TeamMates Mentoring organization.

- c. One-Act Play, "All the Bases" was performed for parents last night. The comedy play focuses on a community survey for a one-act play. A series of survey comments are used as the basis of the comedy. A total of twenty student actors and 9 crew members were involved in the performance. The team will be performing tomorrow morning at 9:30 a.m., in Laurel for the Lewis-Clark competition. I would encourage you to see the comedy, the students did a great job! One-act sponsors are Donna M. Johnson and Ryan Conyers.

4. Miscellaneous

- a. NASB State Convention starts this Wednesday in LaVista at the LaVista Convention Center. Do any of you plan on attending the convention this year? I need to get you registered for the convention and make hotel arrangements.
- b.

**WAKEFIELD COMMUNITY SCHOOL
BOARD MINUTES
October 10, 2016**

The Board of Education Regular Meeting convened in open and public session on October 10, 2016 at 7:00 PM in the Boardroom at the Wakefield Community Schools, 802 Highland Street, Wakefield, NE.

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

Attendance Taken at 7:00 PM:

Present Board Members: Tim Bebee, Karen Borg, Bree Brown, Ben Donner, Julie Rose and Mark Victor

Absent Board Members: None

Also in attendance: Superintendent Bejot, Elementary Principal Wulf, Secondary Principal Heitz and Recording Secretary Gothier.

Approval of Agenda

Motion Passed: To approve the agenda passed with a motion by Donner and a second by Victor.

Yes: Bebee, Borg, Brown, Donner, Rose, Victor

No: None

Recognition of Visitors/Communication from the Public

WEA

Mr. Brenn and Mr. Galles were unable to attend, but submitted reports on what is happening their classes. Mr. Brenn's 4th Grade Science class is learning about Life Science and about adaptations of plants and animals. 5th Grade is learning about physical structures of living things and how various plants have adapted to help them survive in their environment. 6th Grade has been studying the Earth's structure and it's layers. They are currently learning about minerals and how they form .

Mr. Galles' English classes have been learning about different types of sentences - how to write each type and how to correctly punctuate. They also have broke sentences down into subjects and predicates and learned how to tell the difference between a sentence and a fragment. 4th, 5th and 6th Grades have also been practicing their spelling and keyboarding skills.

Reports

Elementary Principal Report

All elementary students have completed the fall MAP window. As a reminder, students in grades K-3 take MAP three times and 4-6 take it two times. Results will be shared at upcoming board meetings. All elementary staff members are reading the book *Mindset-the New Psychology of Success*. The staff is to read the assignment prior to our early out meeting date and we discuss it or complete various activities. The book is all about either having a fixed or a growth mindset and the impact of them. Staff members have been encouraged to create and to begin participating in Professional Learning Communities (PLC) sessions at least 2 times a month. These meetings are designed to support teachers in making better instructional decisions. The elementary building continues to integrate IXL, a math intervention/enrichment program for all students. IXL is an on-line web-based program that allows students to practice mathematics and language arts concepts. Students are given time during the school day to practice skills and also encouraged to practice at home.

Secondary Principal Report

Mrs. Rusk, Mr. Wulf, and Mr. Heitz are planning technology breakout sessions for our Oct. 31 teacher in-service. We first surveyed the staff and asked them what types of sessions they would be interested in attending, then put together a tentative schedule. We then met with the Technology Committee for more feedback, and are asking several teachers to lead the presentations. We have successfully made the transition to g-mail and Google accounts. Some of the new information will be presented at the Oct. 31 in-service, as well as at an early-out teacher meeting. The After School Program is averaging about 10 students, with a range from 6 to 13. Often times a recommendation for ASP comes from the SAT team, or simply from me calling the parents and encouraging them to support their children attending. Parent-Teacher Conferences were held on October 6. We once again held conference in the classrooms instead of in the gym. Mrs. Harding held a meeting with seniors and parents, discussing scholarships, ACT testing, preparing for college, etc. We offered a "fan bus" for the football games in Plainview and Creighton. 25 students rode the bus to Plainview

Superintendent Report

Plans are underway for the all-day in-service scheduled on October 31st. We have scheduled five technology sessions focusing on Google, Canvas, Green Screen, Google Docs & Slides, See Saw and showcasing various iPad applications being used by teacher. Special Education staff will complete CPI training. The afternoon will be used to apply skills learned during the morning. The coaches will also meet during the afternoon to continue working on the extra-curricular curriculum.

The main gymnasium needs eve repairs on the east and west side of the roof. I have contacted three sheet metal roofing firms to examine the roof, make recommendations and provide a cost estimate for repairs.

Monday afternoon a meeting was held with individuals expressing interest in being on the executive board of our local Teammates chapter. Sue Kennedy reviewed duties and responsibilities of board of directors members. We are still looking for several interested

individuals to serve at the board level. Teammates is a self-governing entity that provides student mentoring at the school during the school year. We are asking that you are willing to commit a period of time weekly during the school year to meet with a student, engage in various activities that develop a positive meaningful relationship with a student. Teammates is not a homework mentoring but a program designed to build meaningful life relationships that help all students. Mentor training will be provided to all volunteer mentors.

The school Safety Committee met with Wayne and Dixon County Sheriff's Departments to discuss desired crisis training for students and staff. The district desires to hold two crisis drill activities this year, one in the fall and one in the spring. Drilling for a crisis that hopefully will never happen helps to keep students and staff knowledgeable and safe.

Board Committee Reports

Board Policy

The Board Policy Committee met and reviewed recommended policy revisions from KSB School Law. The safety revisions reflect Safety and Security Standards adopted by the Nebraska State Board of Education on June 3, 2016. The committee has recommendations for later in the meeting.

Building, Sites & Transportation

The Building, Sites & Transportation Committee met to review possible football field planning and potential costs of completing the school district's facilities as well as the construction of a new bus barn and wrestling room.

Public & Personnel Relations

The initial bargaining meeting is scheduled for Tuesday, October 18.

Discussion and Action Items

Consent Agenda

Motion Passed: To approve the Consent Agenda passed with a motion by Borg and a second by Donner.

Yes: Bebee, Borg, Brown, Donner, Rose, Victor

No: None

Bills were approved as follow: General: \$232,470.27; Lunch: \$24,582.03; Employee Benefit: \$252.00; Payroll: \$197,128.46

Discuss and take appropriate action on board policy revisions.

Policy revisions reflect required changes resulting from NDE State Board of Education adopting new Safety and Security Standards on June 3, 2016 for schools. Each school district must complete a Safety and Security Self-Assessment which has been submitted to the State Security Officer at NDE.

Motion Passed: To approve policy revision recommendations passed with a motion by Brown and a second by Borg.

Yes: Bebee, Borg, Brown, Donner, Rose, Victor

No: None

Discuss and take appropriate action to approve Wakefield Board of Education Goals & Tiered Facilities Improvements for 2016 - 17.

During the Board of Education Retreat on September 28, the Board collaboratively worked on revising the 2016-2017 Board of Education Goals for the next five or more year.

Motion Passed: To approve the Wakefield Board of Education Goals & Tiered Facilities Improvements for 2016 - 17 passed with a motion by Borg and a second by Donner.

Yes: Bebee, Borg, Brown, Donner, Rose, Victor

No: None

Discuss and take appropriate action on the Superintendent's goals for 2016 - 17.

Motion Passed: To approve the Superintendent's 2016-17 goals with revisions as discussed passed with a motion by Rose and a second by Victor.

Yes: Bebee, Borg, Brown, Donner, Rose, Victor

No: None

Discuss the 2015-16 elementary and high school NeSA scores.

Mr. Wulf and Mr. Heitz presented the results of the NeSA tests.

Upcoming Dates and Times

Set the date and time for the next regular meeting

The next regular board meeting will be Monday, November 14, at 7:00pm.

Adjournment

Motion Passed: Motion to adjourn the meeting at 8:46pm passed with a motion by Rose and a second by Borg.

Yes: Bebee, Borg, Brown, Donner, Rose, Victor

No: None

Bree Brown, Secretary

Becky Gothier, Recording Secretary

Check Register

Direct

Dep. Check Number Invoice	Check Date Invoice Date	Vendor ID PO Number	Vendor Name PO Date	Description	Amount
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Checks Printed

1 - GENERAL FUND

Bank Account :A - Iowa-Nebraska State Bank

00047823	11/07/2016	AMERITAS		Ameritas Life Ins Corp	
2VISR.389	11/14/2016		11/14/2016	Nov 2016 Payroll	467.24
Check Total					467.24

00047824	11/07/2016	BLUECROS		Blue Cross and Blue Shield of NE	
2BCBD.389	11/14/2016		11/14/2016	Nov 2016 Payroll	619.24
2BCBR.389	11/14/2016		11/14/2016	Nov 2016 Payroll	773.26
2BCDENR.389	11/14/2016		11/14/2016	Nov 2016 Payroll	1,167.42
3BCBS.389	11/14/2016		11/14/2016	Nov 2016 Payroll	56,286.63
3DENT.389	11/14/2016		11/14/2016	Nov 2016 Payroll	1,384.32
Nov2016	11/03/2016		11/03/2016	Luhr - Sept/Oct	2,136.04
Check Total					62,366.91

00047825	11/07/2016	MADINATI		Madison National Life	
2SALP.389	11/14/2016		11/14/2016	Nov 2016 Payroll	1,365.92
2SUPP.389	11/14/2016		11/14/2016	Nov 2016 Payroll	23.50
3LIFE.389	11/14/2016		11/14/2016	Nov 2016 Payroll	663.00
Nov2016	11/03/2016		11/03/2016	MK Life Ins	8.75
Nov2016-2	11/03/2016		11/03/2016	MM Life Ins	7.00
Check Total					2,068.17

00047826	11/07/2016	MGTRUS		MG Trust Company	
2403B.389	11/14/2016		11/14/2016	Nov 2016 Payroll	1,050.00
2403BROTH.389	11/14/2016		11/14/2016	Nov 2016 Payroll	1,795.00
Check Total					2,845.00

00047827	11/07/2016	NEBRASK3		IA/NE State Bank	
2FICA.389	11/14/2016		11/14/2016	Nov 2016 Payroll	17,547.40
2FICA.390	11/14/2016		11/14/2016	Nov 2016 Payroll - B	47.50
2FICM.389	11/14/2016		11/14/2016	Nov 2016 Payroll	4,103.83
2FICM.390	11/14/2016		11/14/2016	Nov 2016 Payroll - B	11.11
2USIT.389	11/14/2016		11/14/2016	Nov 2016 Payroll	25,936.56
2USIT.390	11/14/2016		11/14/2016	Nov 2016 Payroll - B	5.37
3FICA.389	11/14/2016		11/14/2016	Nov 2016 Payroll	17,547.40
3FICA.390	11/14/2016		11/14/2016	Nov 2016 Payroll - B	47.50
3FICM.389	11/14/2016		11/14/2016	Nov 2016 Payroll	4,103.83
3FICM.390	11/14/2016		11/14/2016	Nov 2016 Payroll - B	11.11
Check Total					69,361.61

00047828	11/07/2016	NEBRASK4		Nebraska Dept Of Revenue	
2NEIT.389	11/14/2016		11/14/2016	Nov 2016 Payroll	9,466.85
2NEIT.390	11/14/2016		11/14/2016	Nov 2016 Payroll - B	3.94
Check Total					9,470.79

00047829	11/07/2016	NEBRASK5		Nebraska Retirement System	
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ALL Data

Check Register

Arranged by:
Check Number

Direct

Dep.	Check Number Invoice	Check Date Invoice Date	Vendor ID PO Number	Vendor Name Description	Amount
	2NTRT.389	11/14/2016		Nov 2016 Payroll	26,434.56
	3NTRT.389	11/14/2016		Nov 2016 Payroll	26,698.91
				Check Total	53,133.47
00047830		11/07/2016	NECHISUP	Nebraska Child Support Payment Center	
	2CHSUP.389	11/14/2016		Nov 2016 Payroll	935.00
				Check Total	935.00
00047831		11/07/2016	SHTAXSER	S & H Tax Service	
	2MEDR.389	11/14/2016		Nov 2016 Payroll	3,371.66
				Check Total	3,371.66
00047832		11/07/2016	WANATLINS	Washington National Insurance Co	
	2CAND.389	11/14/2016		Nov 2016 Payroll	267.50
	2LIFE.389	11/14/2016		Nov 2016 Payroll	35.49
				Check Total	302.99
1 - GENERAL FUND Totals:					204,322.84

Check Register

Direct

Dep. Invoice	Check Number	Check Date	Vendor ID	PO Date	Vendor Name	Amount
Invoice	Invoice Date	PO Number	PO Date	Description		

2 - LUNCH FUND

Bank Account :B - Iowa-Nebraska State Bank

00004183	11/07/2016	AMERITAS	11/14/2016	Ameritas Life Ins Corp	
2VISR.389	11/14/2016		11/14/2016	Nov 2016 Payroll	36.48
				Check Total	36.48
00004184	11/07/2016	BLUECROS		Blue Cross and Blue Shield of NE	
3BCBS.389	11/14/2016		11/14/2016	Nov 2016 Payroll	1,125.90
3DENT.389	11/14/2016		11/14/2016	Nov 2016 Payroll	53.10
				Check Total	1,179.00
00004185	11/07/2016	MADINATI		Madison National Life	
2SALP.389	11/14/2016		11/14/2016	Nov 2016 Payroll	12.06
2SUPP.389	11/14/2016		11/14/2016	Nov 2016 Payroll	4.20
3LIFE.389	11/14/2016		11/14/2016	Nov 2016 Payroll	29.25
				Check Total	45.51
00004186	11/07/2016	MGTRUS		MG Trust Company	
2403B.389	11/14/2016		11/14/2016	Nov 2016 Payroll	100.00
				Check Total	100.00
00004187	11/07/2016	NEBRASK3		IA/NE State Bank	
2FICA.389	11/14/2016		11/14/2016	Nov 2016 Payroll	423.82
2FICM.389	11/14/2016		11/14/2016	Nov 2016 Payroll	99.12
2USIT.389	11/14/2016		11/14/2016	Nov 2016 Payroll	574.35
3FICA.389	11/14/2016		11/14/2016	Nov 2016 Payroll	423.82
3FICM.389	11/14/2016		11/14/2016	Nov 2016 Payroll	99.12
				Check Total	1,620.23
00004188	11/07/2016	NEBRASK4		Nebraska Dept Of Revenue	
2NEIT.389	11/14/2016		11/14/2016	Nov 2016 Payroll	159.05
				Check Total	159.05
00004189	11/07/2016	NEBRASK5		Nebraska Retirement System	
2NTRT.389	11/14/2016		11/14/2016	Nov 2016 Payroll	627.77
3NTRT.389	11/14/2016		11/14/2016	Nov 2016 Payroll	634.06
				Check Total	1,261.83
00004190	11/07/2016	SHTAXSER		S & H Tax Service	
2MEDR.389	11/14/2016		11/14/2016	Nov 2016 Payroll	83.34
				Check Total	83.34

2 - LUNCH FUND Totals: 4,485.44

Total of Checks Printed: 208,808.28

ALL Data

Check Register

Arranged by:
Check Number

Direct

Dep.	Check Number	Check Date	Vendor ID	Vendor Name	Amount
Invoice	Invoice Date	PO Number	PO Date	Description	

Deposits Printed

1 - GENERAL FUND

Bank Account :A - Iowa-Nebraska State Bank

DD	00004191	11/07/2016	HSACARSLA	Iowa-Nebraska State Bank	
	3HSACARSLA.38	11/14/2016		11/14/2016	Nov 2016 Payroll
	9				

Check Total 87.98

1 - GENERAL FUND Totals: 87.98

Total of Deposits Printed: 87.98

ALL Data

Check Register

Arranged by:
Check Number

Direct

Dep.	Check Number	Check Date	Vendor ID	Vendor Name	Amount
Invoice	Invoice Date	PO Number	PO Date	Description	

Deposit Emails

1 - GENERAL FUND

Bank Account :A - Iowa-Nebraska State Bank

E	00004192	11/07/2016	HSA-CARRSH	State Nebraska Bank	248.07
	3HSASC.389	11/14/2016		11/14/2016 Nov 2016 Payroll	

Check Total 248.07

1 - GENERAL FUND Totals: 248.07

Total of Deposit Emails: 248.07

Report Total: 209,144.33

Check Register

Direct

Dep. Invoice	Check Number	Check Date	Vendor ID	Vendor Name	Amount
Invoice	Invoice Date	PO Number	PO Date	Description	

Checks Printed

1 - GENERAL FUND

Bank Account :A - Iowa-Nebraska State Bank

00047833	11/09/2016	APPEARA		Appear	
0158218	10/06/2016		11/03/2016	Mops, Towels & Uniforms	62.67
0158226	10/06/2016		11/03/2016	BB Towels & Uniforms	28.47
0159977	10/13/2016		11/03/2016	Mops, Towels & Uniforms	63.01
0159979	10/13/2016		11/03/2016	ITE Towels & Mops	24.73
0159987	10/13/2016		11/03/2016	BB Towels & Uniforms	28.47
0161730	10/20/2016		11/03/2016	Mops, Towels & Uniforms	62.67
0161737	10/20/2016		11/03/2016	BB Towels & Uniforms	28.47
0163445	10/27/2016		11/03/2016	Mops, Towels & Uniforms	62.67
0163454	10/27/2016		11/03/2016	BB Towels & Uniforms	28.47

Check Total 389.63

00047834	11/09/2016	APPLECOM		Apple, Inc.	
4404321879	10/05/2016		11/03/2016	Cable/Power Adapter	459.00

Check Total 459.00

00047835	11/09/2016	CENTERP		CenterPoint Energy Services Retail LLC	
2350383	10/28/2016		11/03/2016	Sept Natural Gas BHE195185	551.62
2350383-1	10/28/2016		11/03/2016	Sept Natural Gas - BHE231582	44.60
2350383-3	10/28/2016		11/03/2016	Sept Natural Gas - NGM829096	47.04

Check Total 643.26

00047836	11/09/2016	CENTLINK		Century Link	
402-287-2012 Oct 2016	10/04/2016		11/03/2016	Phone Service	402.52
402-287-2943 Oct 2016	10/04/2016		11/03/2016	BB Phone Service	63.97

Check Total 466.49

00047837	11/09/2016	CITYWAKE		City of Wakefield	
Nov2016	11/03/2016		11/03/2016	Football Field Rent	2,500.00
Oct2016-1	10/31/2016		11/04/2016	Oct PF Utilites	384.30
Oct2016-2	10/31/2016		11/04/2016	Oct BB Utilites	177.77
Oct2016-3	10/31/2016		11/04/2016	Oct Utilities	6,130.31

Check Total 9,192.38

00047838	11/09/2016	COMPLOGI		Computer Logic Group Inc.	
8973	10/19/2016		11/03/2016	Annual Hosting Services - Powe	2,000.00

Check Total 2,000.00

00047839	11/09/2016	CUBBY'S		Cubby's Inc.	
11103947435	10/05/2016		11/07/2016	Fuel	36.21
11103957624	10/06/2016		11/07/2016	Diesel	77.18
11103957673	10/06/2016		11/07/2016	Diesel	95.33
11103957699	10/06/2016		11/07/2016	SPED Fuel	42.02

Check Register

Direct

Dep.	Check Number	Check Date	Vendor ID	Vendor Name	Amount
Invoice	Invoice Date	PO Number	PO Date	Description	
	11103957798	10/06/2016		Diesel	92.34
	11103968118	10/07/2016		Fuel	20.70
	11103998487	10/10/2016		Diesel	93.11
	11103998719	10/10/2016		Diesel	97.94
	11104008864	10/11/2016		COF Supplies - DJ Acct	29.97
	11104029357	10/13/2016		Diesel	75.40
	11104029498	10/13/2016		Fuel	24.78
	11104039877	10/14/2016		Diesel	81.23
	11104060402	10/17/2016		Diesel	93.42
	11104070542	10/18/2016		COF Supplies - DJ Acct	13.35
	11104070740	10/18/2016		Diesel	100.36
	11104070781	10/18/2016		Diesel	98.36
	11104080889	10/19/2016		Diesel	95.97
	11104101511	10/21/2016		Diesel	90.14
	11104111742	10/22/2016		Fuel	18.60
	11104131971	10/24/2016		Diesel	99.23
	11104142366	10/25/2016		Diesel	27.43
	11104152613	10/26/2016		Diesel	47.62
	11104162976	10/27/2016		Diesel	104.86
	11104173155	10/28/2016		Diesel	102.77
				Check Total	1,658.32
00047842		11/09/2016	DANSELEC	Daniel Bard	
6507		10/18/2016		Meat & Greet Propane	75.00
				Check Total	75.00
00047843		11/09/2016	DAVESGLA	Dave's Glass	
17703		10/26/2016		Bus Repair	915.41
				Check Total	915.41
00047844		11/09/2016	DOLLGEN	Dollar General	
1000561785		10/03/2016		FFA Supplies	29.50
1000563737		10/10/2016		PK Supplies	9.75
1000564479		10/11/2016		COF Supplies - JD Acct	13.25
1000564870		10/12/2016		PK Supplies	4.60
				Check Total	57.10
00047845		11/09/2016	EBSCO	EBSCO Information Services	
1519286		10/05/2016		Library Material	960.78
				Check Total	960.78
00047846		11/09/2016	EGANSUPP	Egan Supply Co.	
255191		10/19/2016		Supplies	546.19
				Check Total	546.19
00047847		11/09/2016	EKBERGAU	Ekberg Auto Parts, Inc.	
363683		10/05/2016		Bus Supplies	3.69
363954		10/12/2016		Halogen Capsule	18.58

Check Register

Direct

Dep.	Check Number	Check Date	Vendor ID	Vendor Name	Amount
Invoice	Invoice Date	PO Number	PO Date	Description	
364093	10/14/2016		11/03/2016	Aluseal	13.16
364371	10/20/2016		11/04/2016	Wiper Blades	17.98
Check Total					53.41
00047848	11/09/2016	ESU1		ESU #1	
MED2916	10/13/2016		11/03/2016	Laminating/Die Cuts	76.13
R107253	10/06/2016		11/03/2016	NSSRS Workday - SR	15.00
R107264	10/17/2016		11/03/2016	Math Cadre 7-12 IB/SC	40.00
R107279	10/26/2016		11/03/2016	What's New in PowerSchool - SR	15.00
SP5044	10/16/2016		11/03/2016	First Quarter Billing	99,642.06
Check Total					99,788.19
00047849	11/09/2016	ESU7		ESU #7	
R29314	10/28/2016		11/03/2016	Writing Instructions 4-12JS/JK	200.00
Check Total					200.00
00047850	11/09/2016	FIREPROT		Fire Protection Services, LLC	
7466	10/27/2016		11/03/2016	Service Call	510.00
7479	10/27/2016		11/03/2016	Bus Fire Extinguisher Svc	100.00
Check Total					610.00
00047851	11/09/2016	GILLHAUL		Gill Hauling, Inc.	
295605	11/01/2016		11/03/2016	Dumpster Service	357.50
295884	10/31/2016		11/04/2016	Rolloff Fee	50.00
Check Total					407.50
00047852	11/09/2016	GRAINGER		Grainger Inc.	
9262288302	10/25/2016		11/03/2016	Bit Holder/Pocket Thermometer	51.75
Check Total					51.75
00047853	11/09/2016	HARDRIV		Hard Drive Outlet	
IN20178	10/25/2016		11/03/2016	Copier Usage	651.40
Check Total					651.40
00047854	11/09/2016	HARRIS		Harris School Solutions	
XT00121956	10/31/2016		11/07/2016	Scanned Signatures	65.00
Check Total					65.00
00047855	11/09/2016	INTERMUS		Interstate Music	
509997	10/13/2016		11/03/2016	Ludwig 36"	119.48
Check Total					119.48
00047856	11/09/2016	JOHNSONW		Lorence Johnson	
7985	10/17/2016		11/03/2016	ITE Supplies	16.74
Check Total					16.74
00047857	11/09/2016	JOHNSWELD		John's Welding & Tool LLC	
18777	10/19/2016		11/03/2016	ITE Supplies	42.20

Check Register

Direct

Dep.	Check Number	Check Date	Vendor ID	Vendor Name	Amount
Invoice	Invoice Date	PO Number	PO Date	Description	
				Check Total	42.20
00047858	11/09/2016	JWPEPP		J.W. Pepper & Son, Inc	
03494730	09/27/2016		11/03/2016	Vocal Music	80.98
03498516	10/21/2016		11/03/2016	Vocal Music	29.74
03498631	10/14/2016		11/03/2016	Vocal Music	20.00
				Check Total	130.72
00047859	11/09/2016	KOOICOMM		Kooi Communications, Inc	
41785	10/20/2016		11/03/2016	Service Call	145.50
				Check Total	145.50
00047860	11/09/2016	KRATKESL		Kratke's Lawn Service	
17012	10/23/2016		11/03/2016	Grub Control	285.00
				Check Total	285.00
00047861	11/09/2016	KSBSCHO		KSB School Law, PC LLO	
2319	11/01/2016		11/03/2016	Legal Advice	60.00
				Check Total	60.00
00047862	11/09/2016	LESSMANE		Lessman Electric Co, Inc	
144365	10/20/2016		11/03/2016	Lightbulbs	120.00
				Check Total	120.00
00047863	11/09/2016	LINWELD		Matheson Tri-Gas Inc	
51068971	10/31/2016		11/03/2016	ITE Gases	200.72
				Check Total	200.72
00047864	11/09/2016	MARCINC		Marco, Inc	
19625639	10/31/2016		11/03/2016	Copier Lease	2,615.29
				Check Total	2,615.29
00047865	11/09/2016	MENGOV		Menards-Norfolk	
02046	10/08/2016		11/03/2016	FCS Stove Repair	19.99
				Check Total	19.99
00047866	11/09/2016	MILLBLDG		Miller Building Supply	
131054	10/04/2016		11/03/2016	Concrete Sealant	25.29
131113	10/05/2016		11/03/2016	Super Glue	4.24
131129	10/05/2016		11/03/2016	ITE Supplies	30.02
131395	10/11/2016		11/03/2016	BB Supplies	22.94
131401	10/11/2016		11/03/2016	ITE Supplies	19.60
131627	10/17/2016		11/03/2016	ITE Supplies	17.79
131733	10/19/2016		11/03/2016	ITE Supplies	10.75
131799	10/20/2016		11/03/2016	Grass Seed	37.89
131832	10/21/2016		11/03/2016	Football Field Sign Supplies	25.44
132047	10/27/2016		11/03/2016	Bell Repair	16.47
132061	10/27/2016		11/03/2016	Spotlight	28.55

Check Register

Direct

Dep.	Check Number	Check Date	Vendor ID	Vendor Name	Amount
Invoice	Invoice Date	PO Number	PO Date	Description	
	132071	10/27/2016		Shop Sink Repair	8.63
	132105	10/28/2016		Shop Sink Repair	4.79
Check Total					252.40
00047868		11/09/2016	NASB	Nebr Assoc Of School Boards	
	40844	10/28/2016		St Conf Reg - MB	217.00
Check Total					217.00
00047869		11/09/2016	NEBRAIRF	Nebraska Air Filters Inc	
	0335505-IN	10/19/2016		Air Filters	109.43
Check Total					109.43
00047870		11/09/2016	NEBRLINK	Nebraska Link	
	82480	10/01/2016		Oct Internet	1,887.00
	83306	11/01/2016		Nov Internet	1,887.00
Check Total					3,774.00
00047871		11/09/2016	ONESOUR	One Source	
	2218-20161031	10/31/2016		Background Checks	52.00
Check Total					52.00
00047872		11/09/2016	ORKIN	Orkin Exterminating Inc	
	144748406	11/03/2016		Pest Control	114.65
Check Total					114.65
00047873		11/09/2016	PACNSAVE	Pac N Save, Inc.	
	0737	09/17/2016		PK Supplies	11.12
	3224	09/06/2016		PK Supplies	7.89
	3477	10/17/2016		FCS Supplies	61.26
	4946	10/04/2016		FCS Supplies	30.80
	6659	10/12/2016		PK Supplies	24.26
	7680	10/10/2016		FCS Supplies	49.41
	8401	09/07/2016		FSC Supplies	19.70
	9162	09/10/2016		PK Supplies	11.21
	9533	10/13/2016		PCS Supplies	8.83
	9717	10/27/2016		FCS Supplies	43.06
	S/L Charge	10/18/2016		Late Fee	1.30
Check Total					268.84
00047874		11/09/2016	POPPLERS	Popplers Music Inc.	
	1969184	10/24/2016		Vocal Music	43.75
Check Total					43.75
00047875		11/09/2016	RASMMECH	Rasmussen Mechanical Service, Inc.	
	SRV041660	10/10/2016		Service Call	2,522.51
	SRV041661	10/10/2016		Service Call	98.00
	SRV041662	10/10/2016		Service Call	371.50
	SRV041833	10/20/2016		Service Call	612.43

Check Register

Direct

Dep.	Check Number	Check Date	Vendor ID	Vendor Name	Amount
Invoice	Invoice Date	PO Number	PO Date	Description	
SRV042025	10/20/2016		11/04/2016	Service Call	250.00
Check Total					3,854.44
00047876	11/09/2016	SHTAXSER		S & H Tax Service	
2CHCR.389	11/14/2016		11/14/2016	Nov 2016 Payroll	2,059.17
Check Total					2,059.17
00047877	11/09/2016	SIDELINES		SIDELINES Bar & Grille	
3277	10/03/2016		11/04/2016	COF - JD Acct	59.96
3281	10/26/2016		11/04/2016	Negotiations Meeting	64.75
Check Total					124.71
00047878	11/09/2016	SPARQDATA		SparqData Solutions	
665	11/02/2016		11/08/2016	eMeeting Subscription Fee	375.00
Check Total					375.00
00047879	11/09/2016	VISA		VISA	
130356	10/19/2016		11/04/2016	Ramada - Library Conf - JK	238.00
20042	10/19/2016		11/04/2016	Texas Roadhouse-Harris User	28.86
2202622	09/30/2016		11/04/2016	Amazon - COF DJ Acct	114.90
485394008	10/20/2016		11/04/2016	Quality Inn - Harris User	84.95
50667	09/30/2016		11/04/2016	SitSpots - Stars	53.71
588674033	10/20/2016		11/04/2016	Wendys - Library Conf	7.22
60709733547376	10/18/2016		11/04/2016	OSMO - COF DJ Acct	189.00
64					
7862642	10/18/2016		11/04/2016	Amazon - USB Charger	46.17
96004075	10/21/2016		11/04/2016	Cubby's	24.16
Sep2016	09/26/2016		11/04/2016	Spelling Bee Registration	254.00
Check Total					1,040.97
00047880	11/09/2016	WAKEFAMMED		Wakefield Family Medicine	
Oct2016	10/13/2016		11/04/2016	Random Drug Screens	180.00
Check Total					180.00
00047881	11/09/2016	WAKEREP3		The Wakefield Republican	
20287	09/01/2016		11/04/2016	Sept Calendar/Menus	204.25
20317	09/08/2016		11/04/2016	Budget Hearing/Mtg Notices	171.86
20629	09/22/2016		11/04/2016	Meeting Proceedings	161.68
20777	09/29/2016		11/04/2016	Oct Calendar/Menus	277.00
20935	10/06/2016		11/07/2016	Meeting Notice	8.73
21314	10/20/2016		11/07/2016	Meeting Proceedings	126.01
21464	10/27/2016		11/07/2016	Nov Menues/Activity Schedule	218.50
Check Total					1,168.03
00047882	11/09/2016	WCS-GEN		WCS-General Fund	
2LCU.389	11/14/2016		11/14/2016	Nov 2016 Payroll	60.00
2SUMINR.389	11/14/2016		11/14/2016	Nov 2016 Payroll	300.12
2SUMRDV.389	11/14/2016		11/14/2016	Nov 2016 Payroll	4.70

ALL Data

Check Register

Arranged by:
Check Number

Direct

Dep.	Check Number	Check Date	Vendor ID	Vendor Name	Amount
Invoice	Invoice Date	PO Number	PO Date	Description	
				Check Total	364.82
00047883	11/09/2016	WCSINTER		Wakefield School-Interim	
4409	10/10/2016		11/04/2016	Harvest Moon - PK Trip	198.00
4410	10/10/2016		11/04/2016	Grafton & Assoc	10.00
4411	11/17/2016		11/04/2016	Basketball DVDs	199.00
4413	10/21/2016		11/04/2016	Walmart-FFA/PK/GP Day	321.18
4414	10/21/2016		11/04/2016	PSAT Testing	105.00
				Check Total	833.18
00047884	11/09/2016	WESTERNR		Western Roofing	
805-1271	10/18/2016		11/04/2016	Wall Repair	3,427.00
				Check Total	3,427.00
1 - GENERAL FUND Totals:					141,205.84

Check Register

Direct

Dep. Invoice	Check Number	Check Date	Vendor ID	Vendor Name	Amount
Invoice	Invoice Date	PO Number	PO Date	Description	

2 - LUNCH FUND

Bank Account :B - Iowa-Nebraska State Bank

00004191	11/09/2016	APPEARA		Appearra	
0158219	10/06/2016		11/04/2016	Mops, Towels & Aprons	32.45
0159978	10/13/2016		11/04/2016	Mops, Towels & Aprons	29.69
0161731	10/20/2016		11/04/2016	Mops, Towels & Aprons	32.45
0163446	10/27/2016		11/04/2016	Mops, Towels & Aprons	30.68
Check Total					125.27

00004192	11/09/2016	BRAUFOOD		Braunger Foods	
511049	10/05/2016		11/04/2016	Food	452.63
511050	10/05/2016		11/04/2016	Food	27.10
511848	10/12/2016		11/04/2016	Food	143.66
512587	10/19/2016		11/04/2016	Food	314.00
512588	10/19/2016		11/04/2016	Food	13.55
513371	10/26/2016		11/04/2016	Food	435.23
Check Total					1,386.17

00004193	11/09/2016	CENTERP		CenterPoint Energy Services Retail LLC	
2350383-2	10/28/2016		11/03/2016	Sept Natural Gas - NGM811131	63.00
Check Total					63.00

00004194	11/09/2016	DOLLGEN		Dollar General	
1000563077	10/06/2016		11/04/2016	Bread	8.25
Check Total					8.25

00004195	11/09/2016	EARTHBAK		Earthgrains Baking Companies, Inc.	
54164412472	10/04/2016		11/04/2016	Bread	88.96
54164412515	10/07/2016		11/04/2016	Bread	114.80
54164412610	10/14/2016		11/04/2016	Bread	105.64
54164412663	10/18/2016		11/04/2016	Bread	88.96
54164412705	10/21/2016		11/04/2016	Bread	88.96
54164412761	10/25/2016		11/04/2016	Bread	212.86
54164412807	10/28/2016		11/04/2016	Bread	114.80
Check Total					814.98

00004196	11/09/2016	GREEFRUI		Greenberg Fruit Co.	
572634	10/05/2016		11/04/2016	Fruit/Veetagles	709.87
574151	10/19/2016		11/04/2016	Fruit/Vegetables	924.77
Check Total					1,634.64

00004197	11/09/2016	HILADAIR		Hiland Dairy	
437979	10/04/2016		11/04/2016	Milk/Juice	465.10
438023	10/07/2016		11/04/2016	Milk/Juice	303.06
438073	10/11/2016		11/04/2016	Milk/Juice	276.16
438116	10/14/2016		11/04/2016	Milk/Juice	593.02
438169	10/18/2016		11/04/2016	Milk/Juice	446.72
438210	10/21/2016		11/04/2016	Milk/Juice	446.31

Check Register

Direct

Dep.	Check Number	Check Date	Vendor ID	Vendor Name	Amount
Invoice	Invoice Date	PO Number	PO Date	Description	
	438263	10/25/2016		Milk/Juice	465.10
	438264	10/25/2016		Milk	9.39
	438307	10/28/2016		Milk/Juice	383.55
				Check Total	3,388.41
00004198		11/09/2016	LAZYACRE	Lazy Acres Decor	
	5078	10/13/2016		Hot Lunch Week	36.00
				Check Total	36.00
00004199		11/09/2016	NEBRCOM	Nebraska Food Distribution	
	17908	11/01/2016		Commodities	1,548.33
				Check Total	1,548.33
00004200		11/09/2016	PACNSAVE	Pac N Save, Inc.	
	2525	10/05/2016		Food/Supplies	124.08
	4092	10/23/2016		Food	5.06
	48201	10/30/2016		Food	40.19
				Check Total	169.33
00004201		11/09/2016	PEGLSYSC	Sysco Lincoln	
	610071083	10/07/2016		Food/Supplies	1,953.70
	610141056	10/14/2016		Food/Supplies	1,874.46
	610210967	10/21/2016		Food/Supplies	2,334.35
	610251835	10/25/2016		Food - Return	-843.24
	610280879	10/28/2016		Food/Supplies	1,142.88
	610280880	10/28/2016		Food	157.66
				Check Total	6,619.81
00004202		11/09/2016	WCS-GEN	WCS-General Fund	
	2SUMINR.389	11/14/2016		Nov 2016 Payroll	120.18
				Check Total	120.18
				2 - LUNCH FUND Totals:	15,914.37

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Check Register

Arranged by:
Check Number

Direct

Dep.	Check Number	Check Date	Vendor ID	Vendor Name	Amount
Invoice	Invoice Date	PO Number	PO Date	Description	

6 - EMPLOYEE BENEFIT FUND

Bank Account :F - Nebraska State Bank

00001226	11/09/2016	SHTAXSER		S & H Tax Service	252.00
Nov2016	11/01/2016		11/04/2016	Nov Admin Fees	

Check Total 252.00

6 - EMPLOYEE BENEFIT FUND Totals: 252.00

Total of Checks Printed: 157,372.21

Report Total: 157,372.21

Check Register

Direct

Dep. Invoice	Check Number	Check Date	Vendor ID	Vendor Name	Amount
Invoice	Invoice Date	PO Number	PO Date	Description	

Checks Printed

1 - GENERAL FUND

Bank Account :A - Iowa-Nebraska State Bank

00047885	11/11/2016	BEJOTM	Mark Bejot		
Reissue	04/08/2016		11/11/2016	Advanced Ed Supplies	43.78
				Check Total	43.78
00047886	11/11/2016	CUBBY'S	Cubby's Inc.		
11103957574	10/06/2016		11/11/2016	Mower Diesel	24.92
11104039695	10/14/2016		11/11/2016	PK Supplies	8.00
11104060519	10/17/2016		11/11/2016	Fuel	25.67
Credit	11/11/2016		11/11/2016	Credit	-18.03
				Check Total	40.56
00047887	11/11/2016	HANSREX	Rex Hansen		
Reissue	03/10/2016		11/11/2016	Cell Phone Allow Mar-Aug	120.00
				Check Total	120.00
00047888	11/11/2016	PENASTIRES	Penas Tires		
Reissue	05/07/2015		11/11/2016	Tire Repair	15.00
				Check Total	15.00
00047889	11/11/2016	POMMMIKE	Michael J. Pommer		
Oct2016	10/21/2016		11/11/2016	2015-16 Audit	6,000.00
				Check Total	6,000.00
00047890	11/11/2016	TRISTURF	Tri-State Turf & Irrigation		
31095	11/04/2016		11/11/2016	Winterize Sprinkler System	87.50
				Check Total	87.50
00047891	11/11/2016	WALSHTJ	TJ Walsh		
Reissue	08/24/2015		11/11/2016	Library Book Fine Returned	11.10
				Check Total	11.10
00047892	11/11/2016	WULFJER	Jerad Wulf		
Reissue	11/04/2015		11/11/2016	Student iPad Repair	10.00
				Check Total	10.00
1 - GENERAL FUND Totals:					6,327.94
Total of Checks Printed:					6,327.94
Report Total:					6,327.94

ALL Data

Cash Summary Report

Arranged by:
Fund ID

Date Range: 10/01/2016 thru 10/31/2016

Fund	Beginning	Revenue	Expenditures	Other	Ending	Encumbrances	Payables	Unencumbered
1	GENERAL FUND							
	1,029,431.80	494,918.85	-427,277.66	0.00	1,097,072.99	0.00	0.00	1,097,072.99
2	LUNCH FUND							
	97,305.46	33,290.50	-29,630.63	0.00	100,965.33	0.00	0.00	100,965.33
3	BOND FUND							
	35,569.95	2,140.52	0.00	0.00	37,710.47	0.00	0.00	37,710.47
4	COOPERATIVE FUND							
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	DEPRECIATION FUND							
	735,621.95	124.95	0.00	0.00	735,746.90	0.00	0.00	735,746.90
6	EMPLOYEE BENEFIT FUND							
	19,531.52	1.65	-252.00	0.00	19,281.17	0.00	0.00	19,281.17
7	SPECIAL BUILDING FUND							
	525,941.23	1,157.31	0.00	0.00	527,098.54	0.00	0.00	527,098.54
8	QUALIFIED CAPITAL PURPOSE UNDE							
	159,710.19	12,841.26	0.00	0.00	172,551.45	0.00	0.00	172,551.45
9	Interim							
	3,182.83	842.22	-853.18	0.00	3,171.87	0.00	0.00	3,171.87
Report Totals:	2,606,294.93	545,317.26	-458,013.47	0.00	2,693,598.72	0.00	0.00	2,693,598.72

GENERAL FUND - #195103
TREASURER'S REPORT AS OF OCTOBER 31, 2016

BALANCE AS OF OCTOBER 1, 2016 **\$1,029,431.80**

REVENUE

WCS-General - Limited Computer Use	60.00	
Various Summer Insurance Premium Reimb.	425.00	
Personal Fax/Copies	11.00	
Nicholson - VISA Reimb	9.49	
ITE - Woods Projects	75.67	
Sewing Machine Sales	75.00	
PSAT Registration	105.00	
iPad Deposit/Repair	93.00	
Football Fan Bus	32.00	
Presbyterian Church - Cordless Mic Reimb	1,200.00	
S&H Tax - Gutzmann Flex Deduction	50.00	
Laurel-Concord-Coleridge - SPED Reimb	1,600.00	
CVA Dividend	188.87	
ESU #1 - Perkins Reimb	142.06	
High Ability Learner's Grant	5,015.00	
Title I	44,426.00	
SON - State Aid	23,724.67	
Thurston County - Proceeds	13,435.51	
Dixon County - Proceeds	316,855.84	
Wayne County- Proceeds	89,364.53	
Bank - Interest	194.83	
TOTAL REVENUE		<u><u>\$497,083.47</u></u>

EXPENSES

October Payables	232,313.82	
October Payroll	197,128.46	
TOTAL EXPENDITURES		<u><u>\$429,442.28</u></u>

TOTAL **\$1,097,072.99**

GENERAL FUND AS OF OCTOBER 31, 2016 **\$1,097,072.99**

BUDGET REPORT
October 31, 2016

		Annual Budget	Monthly Expense	YTD	Budget Balance	Percent Remain
1100	General Ed	2,694,891.00	207,212.73	414,130.15	2,280,760.85	84.63%
1125	Flex Funding	40,763.00	2,628.05	5,253.72	35,509.28	87.11%
1150	LEP Plan	162,957.00	15,628.25	29,148.73	133,808.27	82.11%
1160	Poverty Plan	221,511.00	18,179.20	36,148.55	185,362.45	83.68%
1180	Technology	196,902.00	6,719.53	5,554.39	191,347.61	97.18%
1190	Pre-School	70,516.00	5,411.22	11,154.09	59,361.91	84.18%
1200/90	Special Education	951,806.00	52,946.61	96,713.22	855,092.78	89.84%
2100	Guid/Support Services	180,934.00	14,594.80	26,402.35	154,531.65	85.41%
2212/22	Staff Dev/Media Center	109,728.00	8,497.56	15,961.39	93,766.61	85.45%
2310	Board of Ed	68,975.00	1,887.00	3,254.76	65,720.24	95.28%
2320	Superintendent	168,648.00	13,101.88	26,183.76	142,464.24	84.47%
2400	Principal	295,328.00	26,491.18	52,015.78	243,312.22	82.39%
2510	Business	116,148.00	6,801.40	32,585.23	83,562.77	71.95%
2600	Plant Oper/Maint	469,108.00	26,271.55	52,049.22	417,058.78	88.90%
2750/60	Transportation	251,197.00	11,455.85	19,563.24	231,633.76	92.21%
3135	High Ability Grant	7,407.00	616.92	1,233.37	6,173.63	83.35%
4200	Title I Part A	107,018.00	7,650.65	15,481.28	91,536.72	85.53%
4310	Title II Part A	12,002.00	0.00	75.00	11,927.00	99.38%
4400	ECSE/IDEA	96,872.00	0.00	0.00	96,872.00	100.00%
4915	Title I Part C - Migrant	0.00	0.00	0.00	0.00	0.00%
4925	Title III - Limited English	9,943.00	1,143.28	1,844.94	8,098.06	81.44%
4992	REAP Grant	28,000.00	0.00	0.00	28,000.00	100.00%
6000	Summer School	7,852.00	0.00	21.93	7,830.07	99.72%
8000	Transfers	110,000.00	0.00	0.00	110,000.00	100.00%

TOTAL	6,378,506.00	427,237.66	844,775.10	5,533,730.90	86.76%
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PREVIOUS YEAR	6,164,539.00	419,775.74	978,404.66	5,186,134.34	84.13%
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ALL Data

Current Cash Balance Report

Date: 09/01/2016 thru 10/31/2016

Arranged by:
Group ID and Activity Number

Activity Number and Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
A ATHLETICS					
100 FOOTBALL	941.26	2,750.00	0.00	0.00	3,691.26
105 JH FOOTBALL	0.00	0.00	0.00	0.00	0.00
110 VOLLEYBALL	3,630.96	8,852.00	8,935.44	199.00	3,746.52
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
125 BOYS BASKETBALL	3,602.00	0.00	0.00	0.00	3,602.00
130 GIRLS BASKETBALL	2,193.95	0.00	0.00	0.00	2,193.95
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
145 TRACK	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
160 NEW UNIFORMS	6,788.38	0.00	0.00	0.00	6,788.38
170 WRESTLING	1,814.74	0.00	0.00	0.00	1,814.74
175 GEN ATHLETICS	13,999.61	9,545.75	8,881.97	-209.00	14,454.39
180 JH WRESTLING	0.00	0.00	0.00	0.00	0.00
190 ACTIVITY PASSES	0.00	0.00	0.00	0.00	0.00
A ATHLETICS Totals:	32,970.90	21,147.75	17,817.41	-10.00	36,291.24
B CLASSES					
200 CLASS OF 2019	0.00	0.00	0.00	0.00	0.00
205 CLASS OF 2020	101.39	0.00	0.00	0.00	101.39
210 CLASS OF 2021	315.41	0.00	0.00	0.00	315.41
211 CLASS OF 2022	0.00	0.00	0.00	0.00	0.00
235 CLASS OF 2017	82.82	0.00	0.00	0.00	82.82
236 CLASS OF 2018	982.85	2,921.50	453.22	0.00	3,451.13
B CLASSES Totals:	1,482.47	2,921.50	453.22	0.00	3,950.75
C ORGANIZATIONS					
301 POWER DRIVE	1,140.74	0.00	0.00	0.00	1,140.74
302 FFA	160.42	0.00	0.00	0.00	160.42
303 Speech Club	1,391.58	0.00	0.00	0.00	1,391.58
305 DISTRICT 7 FCCLA	1,215.12	1,567.00	1,716.81	0.00	1,065.31
306 MUSIC BOOSTERS	0.00	0.00	0.00	0.00	0.00
310 NATIONAL HONOR SOCIETY	4,007.23	0.00	547.07	0.00	3,460.16
315 FBLA	783.79	2,548.00	1,740.20	0.00	1,591.59
320 ANNUAL	3,049.77	267.00	1,855.70	0.00	1,461.07
325 TOTAD	577.22	0.00	0.00	0.00	577.22
330 FCCLA	1,208.80	3,211.30	2,365.75	0.00	2,054.35
335 STUCO	1,919.84	0.00	585.19	0.00	1,334.65
340 SPEECH & DRAMA	0.00	0.00	0.00	0.00	0.00
345 ONE ACT	0.00	0.00	245.75	0.00	-245.75
346 ART CLUB	1,824.55	179.00	45.00	0.00	1,958.55
385 LIBRARY	1,420.27	2,258.97	2,258.97	0.00	1,420.27
395 HOMECOMING	0.00	592.00	854.83	0.00	-262.83
501 HIGH SCHOOL SWING CHOIR	1,435.20	2,406.00	1,400.00	0.00	2,441.20
553 ELEMENTARY STUCO	854.16	81.73	0.00	0.00	935.89
C ORGANIZATIONS Totals:	20,988.69	13,111.00	13,615.27	0.00	20,484.42
D CONCESSIONS					
400 CONCESSIONS	0.00	4,934.03	4,179.55	0.00	754.48
D CONCESSIONS Totals:	0.00	4,934.03	4,179.55	0.00	754.48

ALL Data

Current Cash Balance Report

Date: 09/01/2016 thru 10/31/2016

Arranged by:
Group ID and Activity Number

Activity Number and Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
E MISC					
350 SCHOLARSHIPS	0.00	0.00	0.00	0.00	0.00
502 YOUTH FOUNDATION	750.00	0.00	0.00	0.00	750.00
503 LOUNGE	1,736.64	183.60	137.25	0.00	1,782.99
505 CHECKING INTEREST	12,242.23	25.64	0.00	-54.11	12,213.76
510 CD INTEREST	2,557.16	0.00	0.00	0.00	2,557.16
520 ELEMENTARY	8,430.27	240.95	1,161.85	0.00	7,509.37
540 POP FUND	10,383.67	789.29	456.10	0.00	10,716.86
550 STUDENT FEES	240.00	0.00	0.00	0.00	240.00
555 WAKEFIELD PLAYGROUND FUND	500.00	0.00	0.00	0.00	500.00
560 MEMORIALS	200.00	0.00	0.00	0.00	200.00
576 PE UNIFORMS	585.00	198.00	648.00	0.00	135.00
577 STATE TOURNAMENTS	5,093.66	0.00	0.00	0.00	5,093.66
E MISC Totals:	42,718.63	1,437.48	2,403.20	-54.11	41,698.80
Z Inactive					
215 CLASS OF 2005	0.00	0.00	0.00	0.00	0.00
220 CLASS OF 2006	0.00	0.00	0.00	0.00	0.00
225 CLASS OF 2007	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
300 VOCAL/INSTRUMENTAL CONTESTS	0.00	0.00	0.00	0.00	0.00
355 ENTREPRENEURSHIP	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
390 STUDENT ASSISTANCE	500.00	0.00	0.00	0.00	500.00
405 CONSTRUCTION	0.00	0.00	0.00	0.00	0.00
551 5TH BUSINESS FAIR	0.00	0.00	0.00	0.00	0.00
552 TITLE I CARNIVAL	0.00	0.00	0.00	0.00	0.00
575 Wakefield VB	0.00	0.00	0.00	0.00	0.00
Z Inactive Totals:	500.00	0.00	0.00	0.00	500.00
Report Totals:	98,660.69	43,551.76	38,468.65	-64.11	103,679.69

Check Summary Report

Date: 09/01/2016 thru 11/01/2016

Check Number	Status	Check / Void Date	Vendor Name	PO Number	Description	Amount
10/03/2016						
008694	V	10/03/2016	Iowa-Nebraska State Bank		Check Orders	0.00
008695	V	10/03/2016	Iowa-Nebraska State Bank		Check Order	0.00
008693	C	10/03/2016	Rod L'Heureux		VB Official	120.00
008694	C	10/03/2016	Terry Munson		VB Official	120.00
10/03/2016 Total:						240.00
10/06/2016						
008700	C	10/06/2016	Pepsi-Cola of Siouxland		Pop	528.40
008699	C	10/06/2016	Oriental Trading Company Inc			46.96
008702	C	10/06/2016	SCHOOL SPECIALTY INC		Super Pac	348.39
008701	C	10/06/2016	Ponca State Park		Prom	453.22
008704	C	10/06/2016	Wyhe's Choice Fundraising		Butterbraids	1,400.00
008698	C	10/06/2016	Miller Building Supply			76.36
008696	C	10/06/2016	Lazy Acres Decor			258.70
008703	C	10/06/2016	VISA			823.41
008697	C	10/06/2016	Menards			59.01
10/06/2016 Total:						3,994.45
10/10/2016						
008711	O	10/10/2016	Ron Williams		FB Official	90.00
008706	C	10/10/2016	Cash		Parent Teacher Conferences	410.00
008709	C	10/10/2016	Roger Lueth		FB Official	90.00
008708	C	10/10/2016	Michelle Gallas		Cookies for NHS induction	47.07
008710	C	10/10/2016	Mike Mogus		FB Official	90.00
008705	C	10/10/2016	Tim Anderson		FB Official	90.00
008707	C	10/10/2016	Dollar General		VB Tournament	24.50
10/10/2016 Total:						841.57
10/12/2016						
008715	C	10/12/2016	Stadium Sports		PE Uniforms	216.00
008714	C	10/12/2016	Scholastic Book Fairs		Book Fair	1,948.47
008713	C	10/12/2016	Lazy Acres Decor		Flowers	51.00
008712	C	10/12/2016	Chartwells Dining Services		Boxed Lunches	1,686.63
10/12/2016 Total:						3,902.10
10/13/2016						
008716	C	10/13/2016	Steve Greve		VB Official	105.00
008717	C	10/13/2016	Alexis Steffen		VB Official	105.00
008718	C	10/13/2016	Logan Valley Golf Course		16-17 School Year	600.00

Check Summary Report

Date: 09/01/2016 thru 11/01/2016

Check Number	Status	Check / Void Date	Vendor Name	PO Number	Description	Amount
10/13/2016 Total:						810.00
10/17/2016						
008720	C	10/17/2016	Roger Lueth		JHJV/FB Official	90.00
008722	C	10/17/2016	Ron Williams		JHJV/FB Official	90.00
008719	C	10/17/2016	Tim Anderson		JHJV Official	90.00
008721	C	10/17/2016	Dean Pallas		JHJVFB Official	90.00
008723	C	10/17/2016	Battle Creek FCCLA		Pink Out Night	260.00
10/17/2016 Total:						620.00
10/19/2016						
008729	O	10/19/2016	Scribner-Snyder		Bleder Bike Supplies	30.18
008730	C	10/19/2016	SIDELINES Bar & Grille			199.84
008725	C	10/19/2016	Gary Eikmeier		FB Officials	100.00
008731	C	10/19/2016	Tim Wobken		FB Official	100.00
008728	C	10/19/2016	Little Ceaser's Pizza Kits		Pizza	1,473.00
008724	C	10/19/2016	Mark Burenheide		FB Official	100.00
008726	C	10/19/2016	Tom Grovijohn		FB Official	100.00
008727	C	10/19/2016	Adam Kreikmeier		FB Official	100.00
10/19/2016 Total:						2,203.02
10/21/2016						
008732	C	10/21/2016	Custom Sports		Pink Out Shirts	508.00
008733	C	10/21/2016	Fan Cloth			5,806.00
10/21/2016 Total:						6,314.00
10/24/2016						
008734	O	10/24/2016	Post Prom		2016-2017 FB Concessions	166.65
008745	O	10/24/2016	Sarah Ekberg		EKBERG	10.00
008741	O	10/24/2016	Kristyna Muller		VB Worker	100.00
008743	O	10/24/2016	Lauren Lehmkuhl		VB Worker	30.00
008738	O	10/24/2016	Jason Erb		FB Worker	10.00
008747	O	10/24/2016	Brittany Sullivan		JHVB Official	60.00
008737	O	10/24/2016	Jared Miller		FB Worker	40.00
008736	C	10/24/2016	Pat Henderson		FB Worker	30.00
008744	C	10/24/2016	Jim Rusk		FB Worker	40.00
008740	C	10/24/2016	Kim Barge		VB Worker	90.00
008739	C	10/24/2016	Joe Brown		FB Worker	70.00
008746	C	10/24/2016	Shannon Dorcey		FB Worker	40.00
008742	C	10/24/2016	Kristen Walsh		VB Worker	160.00
008735	C	10/24/2016	Zoe Conley		VB Worker	120.00

SELECTED Data

Check Summary Report

Arranged by:
Check Date

Date: 09/01/2016 thru 11/01/2016

Check

Number	Status	PO Number	Description	Amount
10/24/2016 Total:				966.65
Report Total:				19,891.79

SELECTED

Receipt History Detail

Arranged by:
Receipt Date

Receipt Date	Receipt Number	Deposit Slip Number	Received From	Receipt Description	Amount
10/03/2016	000000		FB	Gate	813.00
10/03/2016	000000		Homecoming	Dance	592.00
Date Total for 10/03/2016:					1,405.00
10/04/2016	000000		PE	Uniform	24.00
Date Total for 10/04/2016:					24.00
10/05/2016	000000		Concessions	Swing Choir	835.78
10/05/2016	000000		VB	Gate	790.00
10/05/2016	000000		Concessions	Swing Choir	60.00
Date Total for 10/05/2016:					1,685.78
10/06/2016	000000		Swing Choir	Butterbraids	2,406.00
10/06/2016	000000		Yearbook		30.00
Date Total for 10/06/2016:					2,436.00
10/10/2016	000000		FBLA	Dues	304.00
Date Total for 10/10/2016:					304.00
10/11/2016	000000		Volleyball		248.00
Date Total for 10/11/2016:					248.00
10/12/2016	000000		Library	Start Up bag for Book Fair	310.50
10/12/2016	000000		Library	Book Fair	1,948.47
Date Total for 10/12/2016:					2,258.97
10/13/2016	000000		Ponca Hitgh School	Entry Fee	60.00
10/13/2016	000000		Allen High School	Entry Fee	60.00
Date Total for 10/13/2016:					120.00
10/14/2016	000000		POP Machine		361.45
10/14/2016	000000		THS FCCLA		1,446.00
10/14/2016	000000		PE	Uniforms	18.00
10/14/2016	000000		Walthill	District FCCLA	121.00
Date Total for 10/14/2016:					1,946.45
10/17/2016	000000		VB	Gate	72.00
10/17/2016	000000		Concessions	FBLA	47.50
Date Total for 10/17/2016:					119.50
10/18/2016	000000		FBLA	Pizza Kits	1,938.00
10/18/2016	000000		Art Club	Cotton Candy	179.00
Date Total for 10/18/2016:					2,117.00
10/19/2016	000000		Yearbook		167.00
Date Total for 10/19/2016:					167.00
10/21/2016	000000		Yearbook		20.00
10/21/2016	000000		Great American		75.35
Date Total for 10/21/2016:					95.35
10/24/2016	000000		First Choice Vending		36.34
10/24/2016	000000		FB	Gate	732.00
10/24/2016	000000		PE	Uniforms	12.00
Date Total for 10/24/2016:					780.34
10/31/2016	000000		Interest	October 2016	13.79
Date Total for 10/31/2016:					13.79
Report Total:					13,721.18

Michael J. Pommer, CPA
P.O. Box 479
Wakefield, NE 68784
(402) 287-2060

October 21, 2016

Wakefield Community School
District 560, Wayne County
Wakefield, NE 68784

I have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Wakefield Community School District 560, Wayne County, for the year ended August 31, 2016. Professional standards require that I provide you with information about my responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of my audit. I have communicated such information in my letter dated November 18, 2013, and through oral communications during audit fieldwork. Professional standards also require that we communicate to you the following information related to my audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices – The Board as management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the School are described in Note 1 to the financial statements. Other than items described in Note 1, no new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ended August 31, 2016. I noted no transactions entered into by the School during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period. There were no significant audit findings reported.

Difficulties Encountered in Performing the Audit – I encountered no difficulties in dealing with management in performing and completing my audit.

Corrected and Uncorrected Misstatements – Professional standards require me to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management – For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to my satisfaction, that could be significant to the financial statements or the auditor's report. I am pleased to report that no such disagreements arose during the course of the audit.

Management Representations – I have requested certain representations from management that are included in the management representation letter dated October 20, 2016.

Management Consultations with Other Independent Accountants – In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the School’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, professional standards require the consulting accountant to check with me to determine that the consultant has all the relevant facts. To my knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues – I generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the School’s auditor. However, these discussions occurred in the normal course of our professional relationship and my responses were not a condition to my retention. I am sure that all are properly accounted for.

Attendance Testing Documentation

During performance of audit fieldwork for the year ended August 31, 2016, I performed the following procedures for Wakefield Community School District’s membership and attendance reporting:

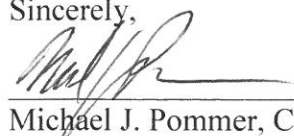
- 1) The District’s policies and procedures for collecting student membership and attendance data were documented, and it was determined the District is following these procedures, which include collecting District attendance at least daily and calculating it to the nearest tenth of a day, maintaining cumulative attendance and membership records for each student, and that records contain dates of enrollment, number of days or partial days in attendance and absence during each school year enrolled, and the date of withdrawal or graduation.
- 2) I sampled students from the District’s attendance records for the year ended August 31, 2016 and traced the students to their student enrollment files to verify that the student was documented as an enrolled student of the District for the dates claimed in attendance records.
- 3) I traced the totals reported by the District on its quarterly Student Summary Attendance report to the District’s census recordkeeping system for all four quarters included in the fiscal year ended August 31, 2016.

Supplemental Information in Documents Containing Audited Financial Statements

With respect to the supplemental information accompanying the financial statements, I made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles used in the preparation of the financial statements, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to my audit of the financial statements. I compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the School Board and management of Wakefield Community School and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,



Michael J. Pommer, CPA

**WAKEFIELD COMMUNITY SCHOOL
DISTRICT NO. 560, WAYNE COUNTY, NEBRASKA**

**FINANCIAL STATEMENTS
August 31, 2016**

**WAKEFIELD COMMUNITY SCHOOL
DISTRICT NO. 560, WAYNE COUNTY, NEBRASKA**

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**WAKEFIELD COMMUNITY SCHOOL
DISTRICT NO. 560, WAYNE COUNTY, NEBRASKA**

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**Michael J. Pommer, CPA
P.O. Box 479
Wakefield, NE 68784
(402) 287-2060**

INDEPENDENT AUDITOR'S REPORT

October 12, 2016

Board of Education
Wakefield Community School, District No. 560
Wayne County, Nebraska

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Wakefield Community School District No. 560, Wayne County, Nebraska, as of and for the year ended August 31, 2016, as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Wakefield Community School District No. 560, Wayne County, Nebraska as of August 31, 2016, and the respective changes in cash basis financial position for the year then ended on the basis of accounting described in Note 1.

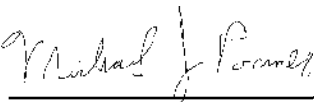
In accordance with *Government Auditing Standards*, I have also issued my report dated October 12, 2016 on my consideration of Wakefield Community School's internal control structure over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.

Report on Supplemental Information

My audit was conducted for the purpose of forming opinions on the cash basis financial statements taken as a whole that collectively comprise the District's basic financial statements. The schedules that follow the basic financial statements are presented for purposes of additional analysis and are not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Basis of Accounting

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



Michael J. Pommer, CPA
Wakefield, Nebraska
October 12, 2016

**WAKEFIELD COMMUNITY SCHOOL
DISTRICT NO. 560, WAYNE COUNTY, NEBRASKA**

**STATEMENT OF ASSETS AND NET POSITION/FUND BALANCES
ARISING FROM CASH BASIS TRANSACTIONS - GOVERNMENTAL
FUNDS AND GOVERNMENT-WIDE PRESENTATION**

For the Fiscal Year Ended August 31, 2016

	Governmental Fund Types				Government- Wide Total
	General	Special Building	School Nutrition	Other Nonmajor	
ASSETS					
Cash at Bank	1,244,748	0	86,248	0	1,330,996
Cash at Bank - Restricted	0	523,427	0	161,632	685,059
Cash at County Treasurer	926,943	0	0	0	926,943
Cash at County - Restricted	0	2,428	0	33,622	36,050
TOTAL ASSETS	2,171,691	525,855	86,248	195,254	2,979,048
NET POSITION/FUND BALANCES					
Unassigned	1,415,076	0	0	0	1,415,076
Assigned, for Lunch Use	0	0	86,248	0	86,248
Committed, for Depr. Use	736,833	0	0	0	736,833
Committed, for Empl. Benefits	19,782	0	0	0	19,782
Restricted, for Bond Debt	0	0	0	35,565	35,565
Restricted, for Building Use	0	525,855	0	0	525,855
Restricted, for Qual. Cap. Use	0	0	0	159,689	159,689
TOTAL NET POSITION/ FUND BALANCES	2,171,691	525,855	86,248	195,254	2,979,048

The notes are an integral part of these financial statements.

**WAKEFIELD COMMUNITY SCHOOL
DISTRICT NO. 560, WAYNE COUNTY, NEBRASKA**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND
BALANCE - GOVERNMENTAL FUNDS AND GOVERNMENT-WIDE PRESENTATION**

For the Fiscal Year Ended August 31, 2016

	Governmental Fund Types				Totals
	General	Special Building	School Nutrition	Other Nonmajor	
CASH RECEIPTS					
Local Property Taxes	4,114,235	23,032	0	165,905	4,303,172
Motor Vehicle Taxes	145,692	0	0	0	145,692
Interest	2,619	876	120	191	3,806
Other Local Sources	17,425	0	0	0	17,425
County/ESU Sources	25,760	0	0	0	25,760
State Aid	1,152,961	874	1,905	11,465	1,167,205
Federal Aid	278,504	0	153,669	0	432,173
Charges for Services	0	0	84,291	0	84,291
Other	13,543	0	0	0	13,543
TOTAL CASH RECEIPTS	5,750,739	24,782	239,985	177,561	6,193,067
CASH DISBURSEMENTS					
Regular Instructional Services	3,078,658	0	0	0	3,078,658
Special Education	839,466	0	0	0	839,466
Support Services					
Pupils	152,749	0	0	0	152,749
Instructional Staff	101,967	0	0	0	101,967
Board of Education	48,822	0	0	0	48,822
Executive Administration	154,395	0	0	0	154,395
Office of Principal	283,594	0	0	0	283,594
Business	95,880	0	0	0	95,880
Maintenance and Operations	371,341	0	0	0	371,341
Pupil Transportation	189,755	0	0	0	189,755
Federal Programs	7,350	0	0	0	7,350
State Categorical Programs	238,233	0	0	0	238,233
Lunch Program	0	0	233,217	0	233,217
Capital Expenditures	38,903	0	0	0	38,903
Employee Benefits	3,787	0	0	0	3,787
Debt Service	0	0	0	194,382	194,382
Other	20,000	0	0	0	20,000
TOTAL CASH DISBURSEMENTS	5,624,900	0	233,217	194,382	6,052,499
GOVERNMENT-WIDE PRESENTATION OF CASH RECEIPTS OVER (UNDER)					
CASH DISBURSEMENTS	125,839	24,782	6,768	(16,821)	140,568
Transfers In/(Out)	0	0	0	0	0
FUND PRESENTATION OF CASH RECEIPTS OVER (UNDER)					
DISBURSEMENTS	125,839	24,782	6,768	(16,821)	140,568
FUND BALANCES, beginning of year	2,045,852	501,073	79,480	212,075	2,838,480
FUND BALANCES, end of year	2,171,691	525,855	86,248	195,254	2,979,048

The notes are an integral part of these financial statements.

**WAKEFIELD COMMUNITY SCHOOL
DISTRICT NO. 560, WAYNE COUNTY, NEBRASKA
STATEMENT OF ASSETS AND NET POSITION ARISING FROM CASH
BASIS TRANSACTIONS - FIDUCIARY FUNDS**

August 31, 2016

	Activity Fund	Total Fiduciary Funds
ASSETS		
Cash in Bank	98,661	98,661
TOTAL ASSETS	98,661	98,661
LIABILITIES		
Amounts Due to Other Organizations	98,661	98,661
TOTAL LIABILITIES	98,661	98,661
 NET POSITION	0	0

The accompanying notes are an integral part of these financial statements.

**WAKEFIELD COMMUNITY SCHOOL
DISTRICT NO. 560, WAYNE COUNTY, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS

August 31, 2016

The significant accounting principles and practices followed by Wakefield Community School District No. 560 are presented below to assist the reader in evaluating the financial statements and the accompanying notes.

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the District are described below.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

- (a) **REPORTING ENTITY** – The District, for financial purposes, includes all of the funds relevant to the operations of Wakefield Community School District No. 560. There are no separate organizations that need to be evaluated for possible inclusion in the District’s financial statements.
- (b) **BASIS OF ACCOUNTING** – The District prepares its financial statements on the cash basis, which is in conformity with the accounting practices prescribed or permitted by the State of Nebraska Department of Education; consequently, these statements represent a summary of the cash activity of the various funds of the District and do not include certain transactions that would be included if the District prepared its financial statements in accordance with generally accepted accounting principles, as applicable to governmental units. Consequently, these financial statements are not intended to present financial position or results of operations in conformity with generally accepted accounting principles, as applicable to governmental units.
- (c) **BASIS OF PRESENTATION – GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS** – The government-wide financial statements display information about the activities of the District, and are in the format as required by GASB Statement No. 34. These statements include all financial activities of the District, except for fiduciary activities. Internal activities in these statements have not been eliminated, which is required by generally accepted accounting principles. The District reports governmental activities only, which are generally financed through taxes, intergovernmental revenues, and other non-exchange transactions.

The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, fund balance, receipts and disbursements. Resources of the District are allocated to and accounted for in individual funds according to the purposes for which such resources are to be spent, and as a means of controlling spending activities. The following fund types are used by the District:

GOVERNMENTAL FUND TYPES:

General Fund – This fund is the operating fund of the District. It is used to account for all financing resources except those required to be accounted for in other funds.

School Nutrition Fund – This fund accounts for the operations of the District’s lunch program.

(Continued on next page)

**WAKEFIELD COMMUNITY SCHOOL
DISTRICT NO. 560, WAYNE COUNTY, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

August 31, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

(c) BASIS OF PRESENTATION – FUND ACCOUNTING (CONTINUED):

GOVERNMENTAL FUND TYPES (CONTINUED):

Special Building Fund – This fund accounts for taxes levied and other revenue specifically maintained for acquiring or improving sites and buildings, including the construction, alteration, or improvements of buildings.

Depreciation Fund – This fund accounts for taxes levied and other revenue specifically maintained for acquiring transportation equipment and computer equipment. It is a General Fund component.

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 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.

Employee Benefit Fund – This fund is used to pay unemployment claims and other employee benefits of current or former District employees, as well as benefit plan administrative costs. Transfers from the General Fund are the primary source of support. It is a General Fund component.

Qualified Capital Purpose Undertaking Fund – This fund accounts for taxes levied and other revenue specifically maintained for environmental hazard abatement and accessibility barrier elimination, as defined by State statutes, as well as for principal and interest repayments on bonds authorized for such purposes.

FIDUCIARY FUND TYPE:

Activities Fund – This agency fund is used to account for assets held by the District in a trustee capacity for various school organizations and activities.

Student Fee Fund – This agency fund is used to account for collection of student fees in support of extracurricular activities.

- (a) PROPERTY AND EQUIPMENT** – Expenditures for property and equipment are charged to expense when paid.
- (b) COMPENSATED ABSENCES** – The cost of vacation and sick leave are recognized when payments are made to individuals.

(Continued on next page)

**WAKEFIELD COMMUNITY SCHOOL
DISTRICT NO. 560, WAYNE COUNTY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

August 31, 2016

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

- (f) **EQUITY CLASSIFICATION** – In the governmental fund statements, fund balances are displayed in five components - nonspendable, restricted, committed, assigned, and unassigned. Nonspendable funds are composed of items not in spendable form (such as inventories or receivables) or required (legally or contractually) to be maintained intact. Restricted funds are those with constraints placed on their use either by external groups, such as grantors, contributors, or laws and regulations of other governments; or through constitutional provision or enabling legislation. Committed funds are those constrained by the District’s highest levels of decision-making authority (resolution). Assigned funds are those intended to be used for a specific purpose. It is the District’s policy to use funds in following order when all types are available to use for a specific disbursement: restricted first, followed by committed, assigned, and unassigned. For government-wide purposes, these fund balances are referred to as “net position”, which is defined as restricted (as shown above) and unrestricted (which equals committed, assigned, and unassigned above).
- (d) **REVENUE RECOGNITION - PROPERTY TAXES** – Property taxes are levied by October 15 based on valuations as of April 1. Real estate taxes become due and attach as an enforceable lien on property as of January 1. Real estate and personal property taxes are payable in two installments and become delinquent on May 1 and September 1, following the levy date. The District recognizes collections received by the County Treasurer’s office on their behalf as revenue. All other revenues are recognized when they are received, under the District’s cash basis of accounting.

NOTE 2: BUDGET PROCESS AND PROPERTY TAXES – The District follows these procedures in establishing the budgetary data reflected in the accompanying financial statements:

1. The Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing the following September 1. The operating budget includes proposed expenditures and the means of financing them. The budget is prepared on the cash basis, the statutory basis for Nebraska School Districts. Public hearings are conducted at a public meeting to obtain taxpayer comments. Prior to September 20, the budget is legally adopted by the Board of Education through passage of a resolution.
2. Total expenditures may not legally exceed total appropriations. Appropriations lapse at year end, and any revisions require Board approval. The budget was not amended in the past fiscal year.
3. The property tax requirement resulting from the budget process is utilized by the County Assessor to establish the tax levy, which attaches as an enforceable lien on property within the District as of January 1 and is due as of that date. All unpaid taxes are delinquent as of September 1. The County collects property taxes and remits to the District monthly. District property tax revenue is recognized when received by the County Treasurer.

(Continued on next page)

**WAKEFIELD COMMUNITY SCHOOL
DISTRICT NO. 560, WAYNE COUNTY, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

August 31, 2016

NOTE 3: RETIREMENT PLAN – Plan Description - The Wakefield Community School District contributes to the Nebraska School Employees Retirement System, a cost-sharing, multiple-employer defined benefit pension plan administered by the Nebraska Public Employee 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, 2014, there were 270 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, and Community Colleges), are members of the plan.

Normal retirement is at age 65. 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.

For the District's year ended August 31, 2016, the District's total payroll for all employees was \$3,304,396. Total covered payroll was \$3,094,959. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

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, 2014, to June 30, 2015 (and from July 1, 2015, through August 31, 2016). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for its year ended August 31, 2016 was \$305,715.

(Continued on next page)

**WAKEFIELD COMMUNITY SCHOOL
DISTRICT NO. 560, WAYNE COUNTY, NEBRASKA
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
August 31, 2016**

NOTE 3: RETIREMENT PLAN – Actuarial Assumptions

The total pension liability in the June 30, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

- Price Inflation: 3.25 percent
- Wage Inflation: 4.00 percent
- Salary increases, including wage inflation: 4.00 – 9.00 percent
- Cost-of-living Adjustment: 2.5% for members hired before July 1, 2013, with a floor benefit equal to 75% purchasing power of original benefit; 1% for members hired on/after July 1, 2013 and no floor benefit
- Long-term Rate of Return, net of investment expense, including price inflation: 8.00 percent
- Municipal Bond Index Rate: 4.35 percent
- Year FNP is Projected to be Depleted: N/A
- Single Equivalent Int. Rate, net of investment expense, including price inflation: 8.00 percent

The School Plan’s pre-retirement mortality rates were based on the 1994 Group Annuity Mortality Table, projected to 2015 using Scale AA, set back one year (sex distinct with 55 percent of male rates for males and 40 percent of female rates for females). The School Plan’s post-retirement rates were based on the 1994 Group Annuity Mortality Table, projected to 2015 using Scale AA, set back one year (sex distinct). The School Plan’s disability mortality rates were based on the 1983 Railroad Retirement Board Disabled Annuitants Mortality (unisex). The actuarial assumptions used in the July 1, 2014 valuations for the School Plan is based on the results of the most recent actuarial experience study, which covered the five year period ending June 30, 2011. The experience study report is dated August 20, 2012.

The long-term expected real rate of return on pension plan investments was based upon the expected long-term investment returns provided by a consultant of the Nebraska Investment Council, who is responsible for investing the pension plan assets. The return assumptions were developed using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the pension plan’s target asset allocation as first quarter 2015, (see the discussion of the pension plan’s investment policy) are summarized below:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return*</u>
U.S. Stocks	29.0%	4.4%
Non-U.S. Stocks	13.5%	5.2%
Global Stocks	15.0%	4.8%
Fixed Income	30.0%	2.1%
Real Estate	7.5%	4.4%
Private Equity	5.0%	6.7%
TOTAL	100.0%	

*Geometric mean, net of investment expenses.

(Continued on next page)

**WAKEFIELD COMMUNITY SCHOOL
DISTRICT NO. 560, WAYNE COUNTY, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

August 31, 2016

NOTE 3: RETIREMENT PLAN – Pension Liabilities – At June 30, 2015, the District had a liability of \$1,505,315 for its proportionate share of the net pension liability (this liability is not recorded in the accompanying cash basis financial statements). The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined using an actuarial valuation as of that date. The NPERS School Plan was 89.86% funded as of June 30, 2015, based on actuarial calculations comparing total pension liability to the plan fiduciary net position. The District’s proportion of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2015, the District’s proportion was 0.138217%, which was an increase from its proportion of 0.137316% measured as of June 30, 2014. For the year ended June 30, 2015, the District’s allocated pension income was \$40,277.

Discount Rate – The discount rate used to measure the Total Pension Liability at both June 30, 2014, and June 30, 2015, was 8 percent. The discount rate is reviewed as part of the actuarial experience study, which was last performed for the period July 1, 2006, through June 30, 2011. The actuarial experience study is reviewed by the NPERS Board, which must vote to change the rate.

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and contributions from employers and nonemployers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plans’ fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payment to determine the total pension liability. The projected future benefit payments for all current plan members were projected through 2113.

Sensitivity of the District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 8 percent, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (7 percent) or 1 percentage point higher (9 percent) than the current rate:

	Discount Rate	District’s proportionate share of net pension liability
1 percent decrease	7.0%	\$ 3,417,910
Current discount rate	8.0%	\$ 1,505,315
1 percent increase	9.0%	\$ (85,147)

Plan Fiduciary Net Position – Detailed information about the Plan’s fiduciary net position is available in the separately issued Nebraska Public Employees Retirement Systems Plan financial report. NPERS issues a publicly available financial report that includes financial statements and required supplementary information for NPERS. That report may be obtained by writing to NPERS, P.O. Box 94816, Lincoln, NE 68509-4816, by calling 1-800-245-5712, or via the internet at:

http://www.auditors.nebraska.gov/APA_Reports/2015/SA185-03112015-July_1_2013_through_June_30_2014_Audit_Report.pdf

(Continued on next page)

**WAKEFIELD COMMUNITY SCHOOL
DISTRICT NO. 560, WAYNE COUNTY, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

August 31, 2016

NOTE 4: CASH AND INVESTMENTS – For the following disclosure required by GASB Statement No. 40, deposits include checking accounts, savings accounts, money market accounts, and certificates of deposit. At August 31, 2016 the carrying value of the School District’s deposits was \$2,114,716. The bank balances were \$2,257,443, of which \$250,000 was covered by federal depository insurance and the remaining balance was collateralized by U.S. government securities subject to joint safekeeping receipts issued by the custodial financial institution which was not the pledging institution. No attorney’s opinion has been obtained regarding the enforceability of claims that might arise under the custodial agreements.

“Cash – Restricted” and “Cash at County – Restricted”, shown on the Statement of Assets and Net Position/Fund Balances Arising from Cash Basis Transactions – Governmental Funds and Government-Wide Presentation, are cash balances restricted within the Bond and Qualified Capital Purpose Undertaking Funds for debt repayment, and within the Special Building Fund for capital expenditures.

NOTE 5: LONG-TERM DEBT – The following is a summary of the District’s long-term debt:

On July 14, 2014, the School 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 20th of each year, beginning in 2015. The payment schedule follows:

Fiscal Year Ended August 31,	Principal	Interest	Total
2017	108,805	9,171	117,976
2018	109,933	8,043	117,976
2019	111,047	6,929	117,976
2020	112,173	5,803	117,976
2021	113,298	4,678	117,976
2022-2024	346,872	7,059	353,931
	\$ 902,128	\$ 41,683	\$ 943,811

NOTE 6: COMMITMENTS AND CONTINGENCIES –

State and Federal Programs – The District participates in numerous State and Federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective programs are subject to audit and adjustment by the grantor agencies; therefore to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the ability to collect any related receipt after August 31, 2016 may be impaired. In the opinion of the District, there are no significant contingencies relating to the rules and regulations governing the respective grants.

(Continued on next page)

**WAKEFIELD COMMUNITY SCHOOL
DISTRICT NO. 560, WAYNE COUNTY, NEBRASKA**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

August 31, 2016

- NOTE 7:** **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. During the year, the District carried commercial insurance for general liability, public official’s liability, property coverage, and workers’ compensation coverage. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.
- NOTE 8:** **ENVIRONMENTAL RISK** – The District is subject to laws and regulations relating to the protection of the environment. The District’s policy is to expense environmental and cleanup related costs of a non-capital nature when incurred. Although it is not possible to quantify with any degree of certainty the potential financial impact of the District’s continuing compliance efforts, management believes any future remediation or other compliance related costs will not have a material adverse effect on the financial condition of the School.
- NOTE 9:** **INTERFUND TRANSFERS** – The District transferred \$20,000 from the General Fund to the Activity Fund in support of its athletic activities during the fiscal year, and also transferred \$300,000 from the General Fund to the Depreciation Fund for future capital purchases.
- NOTE 10:** **SUBSEQUENT EVENTS** – A review of events was made from the year end of August 31, 2016 to the date of this report that may have required an adjustment to, or inclusion in, the financial statements. The District had no subsequent events for inclusion in these financial statements.

SUPPLEMENTAL INFORMATION

**WAKEFIELD COMMUNITY SCHOOL
DISTRICT NO. 560, WAYNE COUNTY, NEBRASKA**

GENERAL FUND

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the Fiscal Year Ended August 31, 2016

	Actual	Orig. & Final Budget
RECEIPTS:		
Local Sources:		
Local Property Taxes	\$ 4,114,235	4,547,175
Motor Vehicle Taxes	145,692	138,000
Interest	1,805	900
License and Fees	1,820	3,900
Tuition from Other Districts - SPED	8,900	9,000
Other Local Revenue	6,705	7,000
TOTAL LOCAL SOURCES	4,279,157	4,705,975
County/ESU Sources:		
ESU receipts	7,291	0
County fines and licenses	18,469	13,000
TOTAL COUNTY/ESU SOURCES	25,760	13,000
State Sources:		
State Aid	437,929	437,929
Special Education	341,325	380,000
Special Education - Transportation	4,389	7,000
Property Tax Relief	269,858	0
Homestead Exemption	25,964	0
Pro-Rate Motor Vehicle	9,586	8,100
State Apportionment	56,831	54,000
High Ability Learners Grant	5,079	4,700
Distance Education	2,000	1,000
TOTAL STATE SOURCES	1,152,961	892,729
Federal Sources:		
Title I	74,987	88,500
IDEA - Base	35,886	93,000
IDEA - Base Preschool	486	0
IDEA - Below Age 5 Suppl.	38,011	0
IDEA - Poverty Enrollment	56,637	0
MAAPS	16,228	12,000
REAP Grants	27,545	0
Title II A	8,861	12,000
Title III	12,959	27,000
Medicaid in Public Schools	2,404	3,000
Private Grants	4,500	4,500
TOTAL FEDERAL SOURCES	278,504	240,000
Non-revenue Receipts: Sale of Property	8,250	0
TOTAL CASH RECEIPTS	\$ 5,744,632	\$ 5,851,704

(Continued on next page)

**WAKEFIELD COMMUNITY SCHOOL
DISTRICT NO. 560, WAYNE COUNTY, NEBRASKA**

GENERAL FUND

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL (CONTINUED)**

For the Fiscal Year Ended August 31, 2016

	<u>Actual</u>	<u>Orig. & Final Budget</u>
DISBURSEMENTS:		
Program:		
Regular Instructional Services	\$3,072,889	\$ 3,880,342
Special Education	839,466	928,338
Support Services - Pupils	152,749	167,377
Support Services - Instructional Staff	101,967	118,954
Support Services - Board of Education	48,822	88,000
Support Services - Executive Administration	154,395	157,000
Support Services - Office of Principal	283,594	295,738
Support Services - Business	95,880	115,000
Support Services - Maintenance and Operations	671,341	450,000
Support Services - Pupil Transportation	189,755	230,758
State Categorical Programs	7,350	6,200
Federal Programs	238,233	249,600
Summer School	5,769	10,000
Transfers	<u>20,000</u>	<u>35,000</u>
TOTAL CASH DISBURSEMENTS	<u>\$ 5,882,210</u>	<u>\$ 6,732,307</u>
CASH RECEIPTS OVER (UNDER) DISBURSEMENTS	(137,578)	
Beginning Bank Balances	662,892	
Beginning Balances at Co. Treasurer	<u>889,762</u>	
FUND BALANCE, BEGINNING OF YEAR	1,552,654	
Ending Bank Balances	488,133	
Ending Balances at Co. Treasurer	<u>926,943</u>	
FUND BALANCE, END OF YEAR	<u>1,415,076</u>	

The accompanying notes are an integral part of these financial statements.

**WAKEFIELD COMMUNITY SCHOOL
DISTRICT NO. 560, WAYNE COUNTY, NEBRASKA**

DEPRECIATION FUND

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the Fiscal Year Ended August	31, 2016	Orig. & Final Budget
	Actual	Budget
CASH RECEIPTS:		
Interest	802	450
Transfer from General	300,000	75,000
TOTAL CASH RECEIPTS	300,802	75,450
CASH DISBURSEMENTS:		
Capital Outlay	38,903	550,365
CASH RECEIPTS OVER (UNDER) DISBURSEMENTS	261,899	
FUND BALANCE, BEGINNING OF YEAR	474,934	
FUND BALANCE, END OF YEAR	\$ 736,833	

The accompanying notes are an integral part of these financial statements.

**WAKEFIELD COMMUNITY SCHOOL
DISTRICT NO. 560, WAYNE COUNTY, NEBRASKA**

EMPLOYEE BENEFIT FUND

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the Fiscal Year Ended August 31, 2016

	Actual	Orig. & Final Budget
CASH RECEIPTS:		
Interest	12	3
Other Local	5,293	2,500
TOTAL CASH RECEIPTS	5,305	2,503
 CASH DISBURSEMENTS:		
Unemployment and Benefits	3,787	20,767
 CASH RECEIPTS OVER (UNDER) DISBURSEMENTS	1,518	
 FUND BALANCE, BEGINNING OF YEAR	18,264	
 FUND BALANCE, END OF YEAR	\$ 19,782	

The accompanying notes are an integral part of these financial statements.

**WAKEFIELD COMMUNITY SCHOOL
DISTRICT NO. 560, WAYNE COUNTY, NEBRASKA**

ACTIVITIES FUND

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, TRANSFERS,
AND CHANGES IN FUND BALANCE**

For the Fiscal Year Ended August 31, 2016

	Balance Aug. 31, 2015	Receipts	Disbursements	Net Transfers	Balance Aug. 31, 2016
National Honor Society	\$ 2,758	\$ 2,395	2,338	\$ 1,192	\$ 4,007
Athletics	16,678	53,485	57,105	19,913	32,971
Concessions	(143)	18,334	10,516	(7,675)	0
Classes	933	4,439	5,996	2,106	1,482
Interest	14,632	167	0	0	14,799
PE Uniforms	438	1,098	951	0	585
FBLA	1,111	16,534	18,450	1,589	784
FCCLA	2,571	4,945	5,789	697	2,424
FFA	258	100	198	0	160
Student Assistance	500	0	0	0	500
Speech and Drama	0	5,325	3,933	0	1,392
Student Council	2,908	535	1,575	906	2,774
HS Lounge	1,283	1,142	688	0	1,737
Annual	364	3,991	1,305	0	3,050
TOTAD	578	0	0	0	578
Library	1,420	2,159	2,159	0	1,420
Pop Fund	12,851	2,434	4,883	(18)	10,384
Power Drive	1,141	0	0	0	1,141
Wakefield Elementary	9,602	2,670	3,286	(556)	8,430
One Act	0	706	706	0	0
HS Swing Choir	3,974	2,763	5,345	43	1,435
Youth Foundation	750	0	0	0	750
Playground Fund	500	0	0	0	500
Homecoming	0	888	888	0	0
Art Club	2,115	742	3,046	2,013	1,824
Memorials	200	0	0	0	200
State Tournaments	8,515	858	4,069	(210)	5,094
Student Fees	0	240	0	0	240
TOTALS	\$ 85,937	\$ 125,950	\$ 133,226	\$ 20,000	\$ 98,661

The accompanying notes are an integral part of these financial statements.

**WAKEFIELD COMMUNITY SCHOOL
DISTRICT NO. 560, WAYNE COUNTY, NEBRASKA**

SCHOOL NUTRITION FUND

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the Fiscal Year Ended August 31, 2016

	Actual	Orig. & Final Budget
CASH RECEIPTS:		
Sale of Lunches and Breakfasts	84,291	87,000
Federal Reimbursements	153,669	154,000
State Reimbursements	1,905	2,000
Interest	120	35
TOTAL CASH RECEIPTS	239,985	243,035
CASH DISBURSEMENTS:		
Salaries	59,019	62,000
Employee Benefits	28,478	32,000
Food Expense	127,105	167,516
Purchased Services	9,213	20,000
Supplies & Materials	5,144	12,000
Capital Outlay	3,650	20,000
Other Expenses	608	1,000
TOTAL CASH DISBURSEMENTS	233,217	314,516
CASH RECEIPTS OVER (UNDER) DISBURSEMENTS	6,768	
FUND BALANCE, BEGINNING OF YEAR	79,480	
FUND BALANCE, END OF YEAR	\$ 86,248	

The accompanying notes are an integral part of these financial statements.

**WAKEFIELD COMMUNITY SCHOOL
DISTRICT NO. 560, WAYNE COUNTY, NEBRASKA**

BOND FUND

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the Fiscal Year Ended August 31, 2016

	Actual	Orig. & Final Budget
CASH RECEIPTS:		
Local Property Taxes	28,357	23,933
Interest	34	20
Pro-Rate Motor Vehicle	87	0
Homestead Exemption	156	0
Property Tax Relief	1,420	0
TOTAL CASH RECEIPTS	30,054	23,953
CASH DISBURSEMENTS:		
Repayment of Principal	75,000	75,000
Debt Service Interest	975	975
Other Expenses	431	0
TOTAL CASH DISBURSEMENTS	76,406	75,975
CASH RECEIPTS OVER (UNDER) DISBURSEMENTS	(46,352)	
Beginning Bank Balances	62,273	
Beginning Balances at Co. Treasurer	19,644	
FUND BALANCE, BEGINNING OF YEAR	81,917	
Ending Bank Balances	30,763	
Ending Balances at Co. Treasurer	4,802	
FUND BALANCE, END OF YEAR	35,565	

The accompanying notes are an integral part of these financial statements.

**WAKEFIELD COMMUNITY SCHOOL
DISTRICT NO. 560, WAYNE COUNTY, NEBRASKA**

SPECIAL BUILDING FUND

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the Fiscal Year Ended August 31, 2016

	Actual	Orig. & Final Budget
CASH RECEIPTS:		
Local Property Taxes	23,032	11,966
Interest	876	410
Pro-Rate Motor Tax	89	0
Homestead Exemption	75	0
Property Tax Relief	710	0
TOTAL CASH RECEIPTS	24,782	12,376
CASH DISBURSEMENTS:		
Capital Outlay	0	505,368
TOTAL CASH DISBURSEMENTS	0	505,368
CASH RECEIPTS OVER (UNDER) DISBURSEMENTS	24,782	
Beginning Bank Balances	471,605	
Beginning Balances at Co. Treasurer	29,468	
FUND BALANCE, BEGINNING OF YEAR	501,073	
Ending Bank Balances	523,427	
Ending Balances at Co. Treasurer	2,428	
FUND BALANCE, END OF YEAR	525,855	

The accompanying notes are an integral part of these financial statements.

**WAKEFIELD COMMUNITY SCHOOL
DISTRICT NO. 560, WAYNE COUNTY, NEBRASKA**

QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL**

For the Fiscal Year Ended August 31, 2016

	Actual	Orig. & Final Budget
CASH RECEIPTS:		
Interest	157	25
Local Property Taxes	137,548	143,595
Property Tax Relief	8,520	0
Homestead Exemption	937	0
Motor Vehicle Pro Rate	345	0
TOTAL CASH RECEIPTS	147,507	143,620
CASH DISBURSEMENTS:		
Debt Service Interest	107,599	150,164
Debt Service Principal	10,377	10,239
TOTAL CASH DISBURSEMENTS	117,976	160,403
CASH RECEIPTS OVER (UNDER) DISBURSEMENTS	29,531	
Beginning Bank Balances	84,974	
Beginning Balances at Co. Treasurer	45,184	
FUND BALANCE, BEGINNING OF YEAR	130,158	
Ending Bank Balances	130,869	
Ending Balances at Co. Treasurer	28,820	
FUND BALANCE, END OF YEAR	159,689	

The accompanying notes are an integral part of these financial statements.

**WAKEFIELD COMMUNITY SCHOOL
DISTRICT NO. 560, WAYNE COUNTY, NEBRASKA**

STUDENT FEE FUND

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS, AND CHANGES IN
FUND BALANCE**

For the Fiscal Year Ended August 31, 2016

	<u>Actual</u>
CASH RECEIPTS:	
Extracurricular Fees	0
TOTAL CASH RECEIPTS	<u>0</u>
CASH DISBURSEMENTS:	
Extracurricular Expenses	<u>240</u>
CASH RECEIPTS OVER (UNDER) DISBURSEMENTS	(240)
FUND BALANCE, BEGINNING OF YEAR	<u>240</u>
FUND BALANCE, END OF YEAR	<u><u>\$ 0</u></u>

The accompanying notes are an integral part of these financial statements.

**WAKEFIELD COMMUNITY SCHOOL
DISTRICT NO. 560, WAYNE COUNTY, NEBRASKA
SCHEDULE OF CASH DISBURSEMENTS - GENERAL FUND**

For the Fiscal Year Ended August 31, 2016

REGULAR INSTRUCTIONAL SERVICES:

Regular Salaries	\$	1,591,092
Substitute Teachers		59,335
Clerical and Assistants		14,169
Other Employee Benefits		719,609
Contracted Services		45,178
Distance Learning		35,162
Teaching Supplies		156,838
Textbooks		9,363
Flex Allocation		40,650
LEP Allocation		131,650
Poverty Allocation		209,216
Early Childhood		59,303
Other Expenses		1,324
TOTAL REGULAR INSTRUCTIONAL SERVICES		3,072,889

SPECIAL EDUCATION:

Regular Salaries	184,222
Substitute Teachers	3,890
Clerical and Assistants	137,502
Other Employee Benefits	143,928
Purchased Pupil Services	209,590
Teaching Supplies	3,337
SPED Pre K Expenses	156,952
Other Expenses	45
TOTAL SPECIAL EDUCATION	839,466

SUPPORT SERVICES - PUPILS:

Regular Salaries	91,724
Clerical and Assistants	14,983
Other Employee Benefits	38,222
Supplies	5,200
Safety and Security	514
Other Expenses	2,106
TOTAL SUPPORT SERVICES - PUPILS	152,749

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**WAKEFIELD COMMUNITY SCHOOL
DISTRICT NO. 560, WAYNE COUNTY, NEBRASKA
SCHEDULE OF CASH DISBURSEMENTS - GENERAL FUND (CONTINUED)**

For the Fiscal Year Ended August 31, 2016

SUPPORT SERVICES - INSTRUCTIONAL STAFF:

Regular Salaries	\$	48,095
Clerical and Assistants		6,804
Other Employee Benefits		26,772
Supplies		8,749
Contracted Services		4,871
Staff Development		6,369
Other Expenses		307
TOTAL SUPPORT SERVICES - INSTRUCTIONAL STAFF		101,967

SUPPORT SERVICES - BOARD OF EDUCATION

Auditing and Accounting Services		6,300
Legal Services		11,035
Insurance		13,516
Contracted Services		5,665
Other Expenses		12,306
TOTAL SUPPORT SERVICES - BOARD OF EDUCATION		48,822

SUPPORT SERVICES - EXECUTIVE ADMINISTRATION

Regular Salaries		111,098
Other Employee Benefits		37,476
Other Expenses		5,821
TOTAL SUPPORT SERVICES - EXECUTIVE ADMINISTRATION		154,395

SUPPORT SERVICES - OFFICE OF PRINCIPAL:

Regular Salaries	\$	139,662
Clerical and Assistants		66,742
Other Employee Benefits		71,602
Supplies		1,080
Other Expenses		4,508
TOTAL SUPPORT SERVICES - OFFICE OF PRINCIPAL		283,594

SUPPORT SERVICES - BUSINESS:

Clerical and Assistants		38,606
Other Employee Benefits		13,373
Contracted Services		20,491
Insurance		20,736
Supplies		1,948
Other Expenses		726
TOTAL SUPPORT SERVICES - BUSINESS		95,880

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**WAKEFIELD COMMUNITY SCHOOL
DISTRICT NO. 560, WAYNE COUNTY, NEBRASKA
SCHEDULE OF CASH DISBURSEMENTS - GENERAL FUND (CONTINUED)**

For the Fiscal Year Ended August 31, 2016

SUPPORT SERVICES - MAINTENANCE AND OPERATIONS:	
Regular Salaries	\$ 126,393
Other Employee Benefits	41,615
Supplies	38,419
Property Insurance	25,865
Contracted Services	131,335
Capital Outlay	7,714
Other Expenses (transfer to Depr. Fund)	<u>300,000</u>
TOTAL SUPPORT SERVICES - MAINTENANCE AND OPERATIONS	<u>671,341</u>
SUPPORT SERVICES - PUPIL TRANSPORTATION:	
Regular Salaries	69,766
Other Employee Benefits	17,059
Contracted Services	44,309
Supplies	4,133
SPED Transportation	30,049
Capital Outlay	22,612
Other Expenses	<u>1,827</u>
TOTAL SUPPORT SERVICES - PUPIL TRANSPORTATION	<u>189,755</u>
STATE CATEGORICAL PROGRAMS:	
High Ability Learners Grant	<u>7,350</u>
TOTAL STATE CATEGORICAL PROGRAMS	<u>7,350</u>
FEDERAL PROGRAMS:	
Title I	93,709
Medicaid in Public Schools	2,404
Title IIA	13,381
Title III	6,822
IDEA - Base Preschool	486
IDEA - Base	35,886
IDEA - Enrollment/Poverty	58,000
REAP	<u>27,545</u>
TOTAL FEDERAL PROGRAMS	<u>238,233</u>
SUMMER SCHOOL:	
Regular Salaries (Net)	4,521
Other Employee Benefits	778
Supplies	<u>470</u>
TOTAL SUMMER SCHOOL	<u>5,769</u>
TRANSFERS:	
To Activity Fund	<u>20,000</u>
TOTAL TRANSFERS	<u>20,000</u>
TOTAL CASH DISBURSEMENTS	<u><u>\$ 5,882,210</u></u>

ADDITIONAL INFORMATION

Michael J. Pommer, CPA
P.O. Box 479
Wakefield, NE 68784
(402) 287-2060

**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***

Board of Education
Wakefield Community School, District No. 560

I have audited the financial statements of Wakefield Community School District No. 560, Wayne County, Nebraska, as of and for the year ended August 31, 2016, and issued my report thereon dated October 12, 2016. I conducted my 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. My report differed from the standard auditors' report because the financial statements were prepared on the cash basis of accounting (which is a comprehensive basis of accounting other than generally accepted accounting principles).

Internal Control Over Financial Reporting

In planning and performing my audit, I considered School District No. 560's internal control over the financial reporting as a basis for designing my auditing procedures for the purposes of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of School District No. 560's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of School District No. 560's internal control over financial reporting.

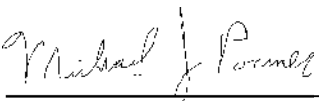
A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination 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.

My consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above, or certain deficiencies in internal control over financial reporting, described below, that I consider to be significant deficiencies in internal control over financial reporting. 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether School District No. 560's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information of the Board of Education, management, auditor of public accounts, state and federal awarding agencies, and the Nebraska Department of Education and is not intended to be and should not be used by anyone other than these specified parties.



Michael J. Pommer, CPA
October 12, 2016

Engagement Administration, Fees, and Other

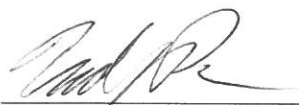
I understand that your employees will prepare all cash or other confirmations I request and will locate any documents selected by me for testing. I will provide copies of my reports to the School District; however management is responsible for distribution of the reports and financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of my reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Michael J. Pommer, CPA and constitutes confidential information. However, I may be requested to make certain workpapers available to regulatory agencies pursuant to authority given to it by law or regulation. If requested, access to such workpapers will be provided under the supervision of Michael J. Pommer, CPA. Furthermore, upon request, I may provide photocopies of selected workpapers to applicable regulatory agencies. The applicable regulatory agency may intend, or decide, to distribute the photocopies or information contained therein to other, including other governmental agencies. The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the regulators.

I expect to begin the audits shortly after the end of each fiscal year and to issue the reports no later than October 25th. The cost of the audits is not to exceed the following amounts: \$6,000 for fiscal year 2016-2017, \$6,100 for fiscal year 2017-2018, and \$6,200 for fiscal year 2018-2019. These fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audits. If significant additional time is necessary, I will discuss it with you and arrive at a new fee estimate before I incur the additional costs.

I appreciate the opportunity to be of service to the School and believe this letter accurately summarizes the significant terms of my engagement. If you have any questions, please let me know. If you agree with the terms of my engagement as described in this letter, please sign the enclosed copy and return it to me.

Sincerely,



Michael J. Pommer, CPA

RESPONSE:

This letter correctly sets forth the understanding of Wakefield Community School.

By: _____

Title: _____

November 10, 2016

Wakefield Community Schools

Board of Education

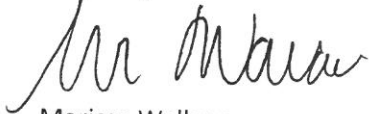
Wakefield, NE 68784

Dear Negotiations Committee:

The Wakefield Education Association requests that the school board of Wakefield Community Schools take action to recognize Wakefield Education Association as the exclusive bargaining agent for the district's non-supervisory certificated staff for the 2018-2019 contract year.

Please direct your response to the undersigned.

Sincerely,

A handwritten signature in black ink, appearing to read "Marissa Wallace". The signature is written in a cursive style with a large initial "M".

Marissa Wallace

President, Wakefield Education Association

Wakefield Community School District Concussion Management Procedures

I. Definition of Concussion

II. Education—Parents, Student-athletes, and Coaches

III. Neurocognitive Testing

IV. Acute Injury Assessment

V. Designation of a Concussion

VI. Return to Play Guidelines Following a Concussion

VII. Resources

VIII. Appendices

A. Concussion Information Notification

B. Authorization for Exchange of Health Information Form

C. Possible Concussion Suspected Form

D. Post-Concussion Symptom Checklist

E. Concussion Management Return to Learn Protocol

F. Concussion Management Return to Play Protocol

G. Return to Competition (Parent Release) Form

IX. Signature Page

Wakefield Community School District

Concussion Management Procedures

I. Definition of a concussion:

A concussion is a disturbance in brain function that occurs following either a blow to the head or as a result of the violent shaking of the head.

II. Education:

A. Parents/Student-Athletes

Prior to the start of the athletic season, all student athletes and their parents will be given an information packet pertaining to concussions.

The information will include:

- ◆ Signs and symptoms of concussions.
- ◆ Risks posed by sustaining a concussion.
- A consent form, giving permission to the athletic trainer the ability to discuss the student athlete's concussion with the appropriate coach, guidance counselor, or teacher.
- ◆ Actions that should be taken in response to sustaining a concussion.
- ◆ A form indicating that the parents have read the information as well as reviewed with their son or daughter. The form must be signed and returned before the athlete can participate in athletic contests.

All information and forms that are to be distributed are located in the Appendix

B. Coaches (staff or volunteer)

Coaching education classes will be completed prior to the beginning of each sports season every school year.

Each coach will be required to complete the course.

III. Neurocognitive Test

ImPACT concussion testing is a computer based, neurocognitive exam designed specifically for the management of sports related concussions. It is more sensitive to brain function than the pencil and paper tests.

All athletes that participate in football, volleyball, basketball, wrestling, golf, and track will take the ImPACT test and establish a baseline test prior to the start of their sports season. Once the student-athlete has been tested the test will be valid for all sports that the student athletes participate in the entire academic school year. Each athlete will be tested to establish a new baseline at two year intervals.

A new student athlete at the school will be baseline tested prior to the start of the sport that they will be joining if it falls into one of those designated for testing.

All of the remaining athletes who are participating in the different sports offered by Wakefield High School will be ImPACT tested if a concussion is suspected. The value of the ImPACT test will be compared to the national average on the database.

After the designation of a concussion the student-athletes may be tested as close as reasonably possible after the initial injury. If levels are not at baseline or within normative data range they will be tested again when they have been asymptomatic for 24 hours.

A final test will be given at stage 5 of the return to play criteria following practice to make sure that scores and symptoms are at normal levels for the student-athlete.

IV. Acute Injury Assessment

(On field or training room management)

- ◆ Sideline or training room evaluation will be done by the appropriate health care professional (certified athletic trainer, a medical doctor or neurologist) if available.
- ◆ **If a concussion is suspected by a coach or athletic trainer, the student-athlete will be removed from the practice or game.** An individual does not have to display all of the signs or symptoms to be assessed as a concussion. They will not be allowed to return to practice or athletic event until evaluated by a health care professional.
- ◆ **Any athletes that reports having a headache as a direct result of the activity they are participating in (mechanism of injury is involved) will be removed from the said activity for the remainder of that day and will not return to participation for a period of 24 hours whether assessed as a concussion or not.**
- ◆ If the athletic trainer is not available to evaluate a student athlete exhibiting signs of a concussion during a practice or event, than the coach will be responsible to give the parent a concussion information sheet and refer that person to an appropriate health care professional (athletic trainer, medical doctor, or neurosurgeon) at earliest convenience.
- ◆ Possible signs and symptoms that result from a concussion are listed Below:

Signs (observed by examiner)

- Appears to dazed or stunned
- Confusion
- Moves Clumsily
- Loss of consciousness
- Behavior/personality changes
- Forget events prior to injury (Retrograde amnesia)
- Forget events after injury (Anterograde amnesia)

Symptoms (reported by athlete)

- Headache
- Nausea
- Balance problems or dizziness
- Double or fuzzy vision
- Sensitivity to light
- Tinnitus (ringing in ears)
- Feeling “foggy”
- Concentration or memory issues
- Change in sleep pattern
- Feeling fatigued

V. Designation of a Concussion

- ◆ Upon identification of a concussion the student athlete will be placed in the concussion management protocol as set up by the Wakefield Community School District.
- ◆ An athlete with a concussion will be referred to a physician on the day of injury if he or she lost consciousness or experienced amnesia lasting longer than 15 minutes.
- ◆ All concussions with symptoms lasting longer than seven days will be referred to the family's choice of a primary care physician or a neurosurgeon at their earliest convenience.
- ◆ Past history of one or more uncomplicated concussions will be referred to medical doctor.
- ◆ IMPACT testing will be conducted as close as possible to after the injury event.
- ◆ A post concussion information sheet will be given to the student-athlete and or parent, which provides information regarding concussions and how they should be treated.
- ◆ **Notification** by the athletic trainer or coach to the parent/guardian informing them of the date and time of the student athlete's injury.
- ◆ If a concussion is identified by a health care professional at an away athletic contest, the head coach for that activity will assume responsibility of notifying the Wakefield High School athletic trainer and the parents of the student athlete of the injury. The injured athlete must be evaluated by a health care professional (athletic trainer, medical doctor, or neurologist) to determine appropriate care.
- ◆ Athletes with a concussion will report to the ATC for continued monitoring as need specified by the ATC.
- ◆ **A concussion management return to play protocol will be filled out and for each student-athlete (Appendix F).**
- ◆ Email will be sent to the guidance counselor of the student athlete so that they may inform the teachers of that student-athlete's injury.
- ◆ Written permission form must be signed by both parents/guardian and health care professional and returned to the athletic trainer before clearing the athletes to begin the concussion management return to play protocol.

VI. Return to Play Guidelines following designation of a concussion

- Once the student athlete has been seen by the health care professional they will be placed under the school's concussion management policy.
- Gradual return to participation will be based on the student athlete being completely asymptomatic before, during and after each designated stage. Student-athlete's cannot progress to the next stage without being asymptomatic. The student-athletes will also have the ImPACT tests back to baseline levels or if not previously tested be at the national normative data range.

Stage 1 Complete physical and cognitive rest

- ♦ Cognitive rest includes mathematical/analytical problems solving, focused/prolonged reading/testing, playing video games, or watching TV.
- ♦ No physical education or strength classes.

Stage 2 Light, Aerobic Activity-less than 70% max heart rate (10-20 minutes)

- ♦ Begins when the athlete has been symptom free for 24 hours.
- ♦ ImPACT tests have returned to baseline levels.
- ♦ Light activity/exertion-Walking, stationary bike, or elliptical for 20', no resistance exercises.

Stage 3 Sport Specific Conditioning Drills

- ♦ Moderate activity/exertion.
- ♦ Sport specific drills-**No head impact activities**. Consist of light to moderate running, moderate intensity weight training, agility drills, shooting, throwing, catching, kicking, ball control, passing drills, half court drills, shadow matt drills

Stage 4 Non-Contact Practice

- ♦ Non-contact training drills at full speed – **No head impact activities**

Stage 5 Full Contact Practice

- ♦ Regular full practice without restrictions.
- ♦ Post-practice ImPACT test remains at baseline levels.
- ♦ Need to have at least two full practices before allowed to participate in competition.

Stage 6 Return to Full Competition

- ♦ Normal game activity-cleared to return to athletic events without limitations

VIII. Appendices

A. Concussion Information Notification

B. Authorization for Exchange of Health Information Form

C. Possible Concussion Suspected Form

D. Post-Concussion Symptom Checklist

E. Concussion Management Return to Learn Protocol

F. Concussion Management Return to Play Protocol

G. Return to Competition (Parent Release) Form

Wakefield High School Information Notification

This form must be signed by all student athletes and parent/guardians before the student participates in any athletic or spirit practice or contest each school year.

A concussion is a brain injury and all brain injuries are serious. They are caused by a bump, blow, or jolt to the head, or by a blow to another part of the body with the force transmitted to the head. They can range from mild to severe and can disrupt the way the brain normally works. Even though most concussions are mild, **all concussions are potentially serious and may result in complications including prolonged brain damage and death if not recognized and managed properly.** In other words, even a “ding” or a bump on the head can be serious. You can’t see a concussion and most sports concussions occur without loss of consciousness. Signs and symptoms of concussion may show up right after the injury or can take hours or days to fully appear. If your child reports any symptoms of concussion, or if you notice the symptoms or signs of concussion yourself, seek medical attention right away.

Signs (observed by examiner)

- Appears to dazed or stunned
- Confusion
- Moves Clumsily
- Loss of consciousness
- Behavior/personality changes
- Forget events prior to injury
(Retrograde amnesia)
- Forget events after injury
(Anterograde amnesia)

Symptoms (reported by athlete)

- Headache
- Nausea
- Balance problems or dizziness
- Double or fuzzy vision
- Sensitivity to light
- Tinnitus (ringing in ears)
- Feeling “foggy”
- Concentration or memory issues
- Change in sleep pattern
- Feeling fatigued

Adapted from the CDC and the 3rd International Conference in Sport

What can happen if my child keeps on playing with a concussion or returns too soon?

Athletes with the signs and symptoms of concussion should be removed from play immediately. Continuing to play with the signs and symptoms of a concussion leaves the young athlete especially vulnerable to greater injury. There is an increased risk of significant damage from a concussion for a period of time after that concussion occurs, particularly if the athlete suffers another concussion before completely recovering from the first one (second impact syndrome). This can lead to prolonged recovery, or even to severe brain swelling with devastating and even fatal consequences. It is well known that adolescent or teenage athletes will often under report symptoms of injuries. And concussions are no different. As a result, education of administrators, coaches, parents and students is the key for student-athlete’s safety.

If you think your child has suffered a concussion

Any athlete even suspected of suffering a concussion should be removed from the game or practice immediately. No athlete may return to activity after an apparent head injury or concussion, regardless of how mild it seems or how quickly symptoms clear, without written medical clearance from a health care professional (athletic trainer, primary care physician, neurosurgeon) Close observation of the athlete should continue for several hours. You should also inform your child's coach if you think that your child may have a concussion Remember it is better to miss one game than miss the whole season. **When in doubt, the athlete sits out!**

Return to Practice and Competition

School High School Concussion Management Policy provides that if an athlete suffers, or is suspected of having suffered, a concussion or head injury during a competition or practice, the athlete must be immediately removed from the competition or practice and cannot return to practice or competition until a health care professional (athletic trainer, primary care physician, or neurologist) has evaluated the athlete and provided a written authorization to return to practice and competition. School High School recommends that an athlete not return to practice or competition the same day the athlete suffers or is suspected of suffering a concussion. School High School also recommends that an athlete's return to practice and competition should follow a graduated protocol under the supervision of the school's athletic trainers (Return to Activity Protocol)

For current and up-to-date information on concussions you can go to:

<http://www.cdc.gov/concussion/HeadsUp/youth.html>

For education from the Nebraska Concussion Network you can go to:

<http://Neb.SportsConcussion.org>

For concussion information and educational resources collected by the Wakefield High School, go to the Wakefield Schools Website, under "activities, athletics, concussion policy." The school web site is: www.wakefieldschools.org

INFORMATION NOTIFICATION SIGNATURE FORM

Signatures below signify receipt of concussion information.

Student-Athlete Student-Athlete Signature Date

Parent or Legal Guardian Parent or Legal Guardian Signature Date

AUTHORIZATION FOR EXCHANGE OF HEALTH INFORMATION

Student Name: _____

Birthdate: _____

I hereby authorize **Ross Hansen, PA-C** (Athletic Trainer) and Wakefield High School access to health information/records for educational evaluation and planning, or medical evaluation and treatment.

This authorization is valid for **one calendar year**. I understand that I may revoke this authorization at any time by submitting written notice of the withdrawal of my consent. I recognize that health records, once received by the school district, may not be protected by the HIPAA Privacy Rule, but will become education records protected by the Family Educational Rights and Privacy Act. I also understand that if I refuse to sign, such refusal will not interfere with my child's ability to obtain health care.

Parent/Guardian Signature

Date

Possible Concussion Suspected

*This student displayed symptoms of a possible concussion. Student was removed from

play Student's Name: _____

Date/Time of Suspected Concussion: _____

Activity during Suspected Concussion: _____

Signs and Symptoms Present: _____

Actions taken to treat: _____

Documentation of Parental Notification:

Date/Time of notification: _____

Staff member: _____

Parent Signature: _____

Information about concussion symptoms and management can be found at:

<http://www.cdc.gov/concussion>

This student displayed symptom(s) of a possible concussion and must be assessed by a licensed health care professional in accordance with the Nebraska Concussion Awareness Act.

A student-athlete may be allowed to return to play when:

- He/She has been evaluated by a licensed health care professional
- He/She has received written clearance from the licensed health care professional
- AND he/she has written permission to resume participation from the student's parent/guardian

*The student must pass Return To Learn Protocol (no academic accommodations needed) prior to beginning the Return To Play Protocol.

If you have any questions, please contact Wakefield Community School.

Post-Concussion Symptom Checklist

Name: _____ Date: _____

Please indicate how much each symptom has bothered you over the past 2 days.

	Symptoms	None	Mild	Moderate	Severe			
PHYSICAL	Headache	0	1	2	3	4	5	6
	Nausea	0	1	2	3	4	5	6
	Vomiting	0	1	2	3	4	5	6
	Balance Problem	0	1	2	3	4	5	6
	Dizziness	0	1	2	3	4	5	6
	Blurry or double vision	0	1	2	3	4	5	6
	Sensitivity to Light	0	1	2	3	4	5	6
	Sensitivity to Noise	0	1	2	3	4	5	6
	Balance Problems	0	1	2	3	4	5	6
Pain other than headache	0	1	2	3	4	5	6	
THINKING/ COGNITIVE	Feeling "in a fog"	0	1	2	3	4	5	6
	Feeling Slowed Down	0	1	2	3	4	5	6
	Difficulty concentrating	0	1	2	3	4	5	6
	Difficulty Remembering	0	1	2	3	4	5	6
SLEEP ISSUES	Trouble Falling Asleep	0	1	2	3	4	5	6
	Fatigue or low energy	0	1	2	3	4	5	6
	Drowsiness	0	1	2	3	4	5	6
EMOTIONAL	Feeling more Emotional	0	1	2	3	4	5	6
	Irritability	0	1	2	3	4	5	6
	Sadness	0	1	2	3	4	5	6
	Nervousness	0	1	2	3	4	5	6

Do symptoms worsen with physical activity? Yes _____ No _____ Not Applicable _____

Do symptoms worsen with thinking/cognitive activity? Yes _____ No _____ Not Applicable _____

Activity Level: Over the past two days, compared to what I would typically do, my level of activity has been _____ % of what it would normally be.

Adapted from Oregon Concussion Awareness and Management Program (OCAMP)
http://media.cbirt.org/uploads/files/sports_concussion_management_guide.pdf

Wakefield Community School
Concussion Management Team (CMT)
Return To Learn Protocol

The CMT Team consists of: the athletic trainer, school nurse, athletic director, principal, coaches and any others that may be needed to successfully manage a student's concussion. The return to learn protocols are in place until the student is symptom free. The time frame varies from situation to situation.

1. Parent signs Release of Information form allowing the school to be notified of concussion by the health care provider and for information sharing.
2. Suspected concussion occurs.
 - If at school sporting event or other school activity, family is notified of possible concussion.
3. Encourage parent to obtain medical confirmation of concussion from a licensed health care provider.
4. CMT contact person notified of concussion by parent, coach, athletic trainer or health care provider.
5. CMT Contact person informs appropriate school personnel (teachers, school nurse, athletic trainer, coaches, etc.) of concussed student and specifies general accommodations from health care provider, if available.
6. CMT implements a gradual Return to Learn Protocol based on the individual needs of the student. (Refer to Return to Academics Progression form.)
7. CMT documents physical, cognitive, behavioral, and emotional symptoms of concussed student and assesses the student's needs based on symptoms. (Refer to Post Concussion symptom Checklist).
8. CMT designs individual academic adjustment/accommodation plan with appropriate school staff and works with SAT process to coordinate academic adjustments/accommodations during recovery (about 2-3 weeks) and reviews with student and family.
9. CMT –Teachers monitor the effectiveness of adjustments, accommodations and symptoms of concussion and report progress/recovery data and results regularly to CMT contact person.
 - Data on progress/recovery shared with family and student.
 - Family tracks and regularly reports progress on physical, cognitive sleep and emotional symptoms to CMT.
10. CMT makes adjustments and readjustments to individual plan until student no longer has special needs in the classroom resulting from the concussion.
 - Student progress and updates are communicated to appropriate school staff, family and student.
11. CMT and family agree student is symptom free and function is “back to baseline” in the classroom.
12. Student returns to classroom full-time with no adjustments or accommodations!
13. Parents/guardians deliver medical clearance from the healthcare provider to the CMT and parent provides written permission for the Return to Play Progression to begin.
14. Student begins Return to Play Progression after a successful Return to Learn.
15. CMT ensures that the concussion date and adjustments for Return to Learn are documented in the student's file.
 - If symptoms last more than 2-3 week, follow up assessment and academic adjustments may need to be strengthened or remain in place longer.
 - Student may need to visit physician for further evaluation.
 - If problems persist, student supports may be provided through an MTSS/Rtl Plan, a Health Plan or a 504 Plan. A small percentage of students may require a referral for special education.
 - CMT offers resources on concussion to educators and parents throughout the Return to Learn progression.

RETURN TO ACADEMICS PROGRESSION

Progression is **individual**. All concussions are different. Students may start at any of these steps, depending on symptoms, and may remain at a step longer if needed. If symptoms worsen, the CMT should reassess. If symptoms quickly improve, a student may also skip a step or two. Be flexible!

Steps	Progression	Description
1	HOME – Cognitive and physical rest	<ul style="list-style-type: none"> ➤ Stay at home ➤ No driving ➤ Limited mental exertion – computer, texting, video games, homework
2	HOME – Light Mental Activity	<ul style="list-style-type: none"> ➤ Stay at home ➤ No driving ➤ Up to 30 minutes mental exertion ➤ No prolonged concentration

Progress to Step 3 when student handles up to 30 minutes of sustained mental exertion without worsening of symptoms.

3	SCHOOL – Part Time Maximum adjustments Shortened day/schedule Built-in breaks	<ul style="list-style-type: none"> ➤ Provide quiet place for scheduled mental rest ➤ Lunch in quiet environment ➤ No significant classroom or standardized testing ➤ Modify rather than postpone academics ➤ Provide extra time, help, and adjustment of assignments
---	---	---

Progress to Step 4 when student handles 30-40 minutes of sustained mental exertion without worsening of symptoms.

4	SCHOOL – Part Time Maximum adjustments Shortened day/schedule	<ul style="list-style-type: none"> ➤ No standardized testing ➤ Modified classroom testing ➤ Moderate decrease of extra time, help, and modification of assignments
---	--	---

Progress to Step 5 when student handles 60 minutes of mental exertion without worsening of symptoms.

5	SCHOOL – Part Time Minimal adjustments	<ul style="list-style-type: none"> ➤ No standardized testing; routine tests are OK ➤ Continued decrease of extra time, help, and adjustment of assignments ➤ May require more support in academically challenging subjects
---	--	---

Progress to Step 6 when student handles all class periods in succession without worsening of symptoms AND receives medical clearance for full return to academics and athletics.

6	SCHOOL – Full Time Full academics No adjustments	<ul style="list-style-type: none"> ➤ Attends all classes ➤ Full homework and testing
---	---	--

When symptoms continue beyond 3-4 weeks, prolonged in-school supports are required. Request a 504 meeting to plan and coordinate student supports.

© 2013 ORCAS www.orcasinc.com Adapted with permission from Oregon Concussion and Management Program (OCAMP) and Slocum Sports Concussion Program

WAKEFIELD COMMUNITY SCHOOL
CONCUSSION MANAGEMENT
RETURN TO PLAY PROTOCOL

Athlete: _____ Grade: _____ Coach: _____

Sport: _____

Date of Concussion Injury: _____

Date of doctor's note with concussion diagnosis: _____

Brief description of how injury occurred:

Stage 1--Rest

No activity—complete physical and cognitive rest Dates: _____

***Return to Learn Protocol must be completed BEFORE Stage 2**

***ImPACT test given** Date: _____

***Assessment from Athletic Trainer or School Nurse**

Trainer or Nurse Signature: _____ **Date:** _____

Stage 2--Light Aerobic Activity (Heart rate less than 70%)

Light aerobic exercise-Stationary –Less than 20 minutes (walking, stationary bike)

Date started: _____ **Activity:** _____

Stage 3--Sport Specific Exercises

Moderate activity/exertion-Non contact sport specific drills (no head impact injuries) 45 minutes or greater

Date started: _____ **Activity:** _____

Stage 4--Non-Contact Practice

Full practice with NO live, full speed, full-court activities

Date started: _____ **Activity:** _____

***CLEARANCE FROM DOCTOR (MUST receive clearance after Stage 4 and before Stage 5)**

Date of Doctor's clearance note: _____

Stage 5--TWO Full Contact Practices

Date started: _____ **Activity:** _____

***Post Full Contact Practice ImPACT test**

Date of ImPACT test: _____

Stage 6--Resume normal game competition

***Return to Competition form signed**

Comments _____

Athletic Trainer _____ **Date** _____

RETURN TO COMPETITION FORM

This form is to be used after an athlete is removed from and not returned to competition following the identification of a concussion by a health care professional. The athlete should not be returned to play until written authorization is obtained from an appropriate health care professional and the parent/guardians. Appropriate health care professional shall be an athletic trainer, medical doctor or neurosurgeon.

Athlete: _____ School: _____

Grade: _____ Sport: _____

Date of Injury: _____

Guidelines for Returning to an Activity after Concussion

Note: Each step should be completed with no concussion symptoms before proceeding to the next step.

1. No activity, complete physical and cognitive rest with no symptoms for 24 hours following injury event.
2. Light aerobic activity (10-20 minutes @ <70 max heart rate: walking, swimming, or stationary cycling
3. Sport specific exercises, Conditioning Drills
4. Non-Contact practice
5. 2 Full Contact Practices
6. Return to game play

I have examined and progressed the named student-athlete following his/her identification of a concussion and they have completed the return to activity as mandated by the concussion management policy of Wakefield Community School District. In order for the student-athlete to complete stage six and return to full athletic competition the parent must grant permission for the student-athlete to do so.

_____ **Permission is granted** for the athlete to return to competition

_____ **Permission is not granted** for the athlete to return to competition

COMMENT: _____

_____ Date: _____
Health Care Professional

_____ Date: _____
Parent/Guardian

Signature Page

The above policy has been reviewed and agreed upon by the following persons. It will be effective November 14, 2016 and reviewed annually by the athletic trainer and activities director to keep up to date with current research on concussions and their evaluation and treatment.

School Board President

Date

Superintendent

Date

Activities Director

Date

Athletic Trainer

Date

School Nurse

Date

WAKEFIELD COMMUNITY SCHOOL
SUPERINTENDENT EVALUATION

Please rate your perception of the Superintendent’s performance on each of the following items using the following scale:

MET – Met or exceeds expectations NOT MET - Unsatisfactory or needs improvement

1. Board of Education	MET	NOT MET
1.1 Attends board meetings and participates in a positive manner	_____	_____
1.2 Develops the board meeting agenda in consultation with the board president	_____	_____
1.3 Supervises the preparation and distribution of reports and information prior to board meetings	_____	_____
1.4 Recommends policies for the board’s consideration and provides for the continuous review and revision of the board’s policy manual	_____	_____
1.5 Interprets and implements all board policies and relevant laws and regulations	_____	_____
1.6 Represents the board as a liaison between the school district and the community	_____	_____
Overall Rating (Goals and Objectives)	_____	_____

Comments: _____

MET NOT MET

2. Personnel

- 2.1 Recommends to the board the selection of high equality employees for the school district _____
- 2.2 Makes appropriate staffing assignments and holds employees accountable for high quality job performance pursuant to their qualifications _____
- 2.3 Supervises and evaluates the staff members directly to him/her and ensures that all other personnel are supervised and evaluated _____
- 2.4 Ensures staff participation in relevant professional development activities _____
- Overall Rating (Organization) _____

Comments: _____

3. Public Relations

- 3.1 Participates in community activities and organizations _____
- 3.2 Ensures that the board is kept abreast of proposed legislation _____
- 3.3 Establishes and maintains a good relationship between the school district and the community _____
- Overall Rating: (Public Relations) _____

Comments: _____

Superintendent Evaluation

MET NOT MET

4. **Students**

4.1 Is responsible for the proper classification and promotion of students according to board policy

4.2 Oversees student discipline in accordance with board policies and student due process rights

Overall Rating: (Students)

Comments: _____

5. **Business/Financial Management**

5.1 Assumes responsibility for the overall financial planning of the district and for the preparation of the annual budget

5.2 Establishes and maintains efficient procedures and effective controls for all expenditures of school funds in accordance with the adopted budget, subject to the direction and approval of the board

Overall Rating: (Business/Financial Management)

Comments: _____

MET NOT MET

6. Planning/School Improvement

6.1 Ensures that the district regularly engages in a strategic planning process _____

6.2 Supervises the implementation of goals established in the planning process and ensures that progress is regularly reported to the board. _____

6.3 Assumes responsibility for the efficient maintenance and use of the facilities and sites, and for recommending to the board plans for needed improvements _____

Overall Rating: (Planning/School Improvement) _____

Comments: _____

7. Curriculum/Instructional Management

7.1 Defines educational needs and formulates policies and implementation plans for recommendation to the board _____

7.2 Ensures that the district complies with all legal requirements and maintains its state accreditation _____

Overall Rating: (Curriculum/Instructional Management) _____

Comments: _____

MET NOT MET

8. Professional Growth

8.1 Attends such conventions and conferences as are necessary to keep abreast of the latest trends that might have an impact in the schools, in keeping with board policies and regulations _____

Overall Rating: (Professional Growth) _____

Comments: _____

9. Standards and Assessments

9.1 Assigns responsibility to ensure the school district completes all required state standards testing _____

9.1 Ensures that the school district develops standards that are adequate to represent the knowledge of the students _____

9.2 Ensures that all standards for which reporting is required are taught, assessed and reported at the local level _____

9.3 Ensures that test results are reported to the Nebraska State Department of Education in the appropriate manner and at the appropriate time _____

Overall Rating: (Standards and Assessments) _____

Comments: _____

Superintendent Evaluation

Superintendent of Schools

Board of Education President

Date