

**Wakefield Community School
Board of Education Regular Meeting
Monday, November 13, 2023 Immediately following American Civics Hearing
Posted Locations:**

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

Posted Date: 11/09/2023

The Board of Education Regular Meeting convened in open and public session on Monday, November 13, 2023 at Immediately following American Civics Hearing in the Board of Education Room at the HS Computer Lab - Room 213
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 Immediately following American Civics Hearing:

Present: Bree Brown, Josh Dorcey, Jeffrey Keagle, Jim Litchfield, Sherri Lundahl, Eric Riewer.
Present: 6. **Absent:** Jeffrey Keagle. **Present:** 5, **Absent:** 1.

Opening Procedures

Call to Order

Open Meetings Act

Pledge of Allegiance

School District Mission Statement

Roll Call

Approval of Agenda

Motion to approve the agenda Passed with a motion by Jeffrey Keagle and a second by Josh Dorcey.

Bree Brown: Yea

Josh Dorcey: Yea

Jeffrey Keagle: Yea

Jim Litchfield: Yea

Sherri Lundahl: Yea

Eric Riewer: Yea

Yea: 6, Nay: 0

Awards and Special Recognition

Reports

Administrators

Elementary Principal Report

Secondary/AD Principal Report

District Program Director Report

Superintendent Report

Board Committee Reports

Board Policy

Building, Sites & Transportation

Business & Finance

American Civics, Curriculum & Technology

Negotiations & Public Relations

Strategic Planning

Recognition of Visitors/Communication from the Public

WEA

Discussion and Action Items

Consent Agenda

Motion to approve the Consent Agenda Passed with a motion by Josh Dorcey and a second by Jim Litchfield.

Bree Brown: Yea

Josh Dorcey: Yea

Jim Litchfield: Yea

Sherri
Lundahl: Yea

Eric Riewer: Yea

Yea: 5, Nay: 0

Minutes of the previous meeting

Financial Reports

Discuss and take appropriate action approving the Policy Committee's review of policy series 4000.

Move to approve the review of the 4000 series of Board policies by the Policy Committee. Passed with a motion by Josh Dorcey and a second by Eric Riewer.

Bree Brown: Yea

Josh Dorcey: Yea

Jim Litchfield: Yea

Sherri
Lundahl: Yea

Eric Riewer: Yea

Yea: 5, Nay: 0

Hold for discussion and take appropriate action on the revision of Board Policy 4047: Student Assistance Team or Comparable Student-Problem Solving Team.

Move to approve the revision of Board Policy 4047 as presented Passed with a motion by Sherri Lundahl and a second by Eric Riewer.

Bree Brown: Yea

Josh Dorcey: Yea

Jim Litchfield: Yea

Sherri
Lundahl: Yea

Eric Riewer: Yea

Yea: 5, Nay: 0

Hold for discussion and take appropriate action on the revision of Board Policy 4032: Professional Growth.

Move to approve the revision of Board Policy 4032 as presented Passed with a motion by Josh Dorcey and a second by Eric Riewer.

Bree Brown: Yea

Josh Dorcey: Yea

Jim Litchfield: Yea

Sherri
Lundahl: Yea

Eric Riewer: Yea

Yea: 5, Nay: 0

Hold for discussion and take appropriate action on the updating of the Professional Growth section of the 23-24 Staff Handbook.

I move to approve the revision of the Professional Growth section of the 2023-2024 Staff Handbook. Passed with a motion by Eric Riewer and a second by Josh Dorcey.

Bree Brown: Yea

Josh Dorcey: Yea

Jim Litchfield: Yea

Sherri
Lundahl: Yea

Eric Riewer: Yea

Yea: 5, Nay: 0

Discuss and take appropriate action on the Superintendent and Director of Transportation's recommendation to declare the school's John Deere mower as surplus.

I move to declare the school district mower as surplus. Passed with a motion by Josh Dorcey and a second by Eric Riewer.

Bree Brown: Yea

Josh Dorcey: Yea

Jim Litchfield: Yea

Sherri
Lundahl: Yea

Eric Riewer: Yea

Yea: 5, Nay: 0

Discuss and give feedback on the Superintendent Evaluation.

Upcoming Dates and Times

Set the date and time for the next regular meeting

Adjournment

Motion to adjourn the meeting at 7:58pm Passed with a motion by Josh Dorcey and a second by Eric Riewer.

Bree Brown: Yea

Josh Dorcey: Yea

Jim Litchfield: Yea

Sherri Lundahl: Yea

Eric Riewer: Yea

Yea: 5, Nay: 0

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

Total Enrollment - 351

PreK (3): 27 Students

Mrs. Kaufman Morning: 14 Afternoon: 13

PreK (4): 28 Mrs. Schumer - 14 Mrs. Kotas - 14

Kindergarten: 36 Mrs. Steinman - 19 Mrs. Jech - 19

1st Grade: 46 Mrs. Hoffart - 23 Ms. Langley - 23

2nd Grade: 45 Mrs. Valenzuela - 23 Mrs. Loberg - 22

3rd Grade: 49 Mrs. Hight - 17 Mrs. Eisenmann - 17 Mrs. Gallegos - 17

4th Grade: 41 Ms. Bellows - 23 Mr. Johnson - 22

5th Grade: 40 Ms. Rooney - 20 Mrs Haisch - 20

6th Grade: 32 Mrs. Dather - 15 Mr. Galles - 16

Guiding Principle II: Layered Continuum of Supports

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

To wrap up Parent/Teacher conferences, all the parents/guardians of students in the elementary have been contacted. Having this contact is very important.

Lexi Kapanka has been hired as a preschool paraprofessional. She takes the place of Ivon Martinez who resigned at the end of October. She will be a good addition to Wakefield.

Mid-Quarter grades will be going out on Friday, November 17th.

Guiding Principle IV: Communication and Collaboration

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

On Tuesday, October 31st, PreK - 3rd grade students dressed up in their Halloween costumes and headed to the Wakefield Senior Citizen Center. They paraded through the senior center as the residents handed out candy to them. This was the first time since COVID that the students were able to go into the senior center.

The students were supposed to head downtown to parade for the community. Because of the cold weather, this was moved to the gym. Community businesses came up to school and handed out treats as the students paraded through the gym. It was great to have the community of Wakefield celebration with the elementary students.

On Thursday, November 2nd, the elementary school had their monthly birthday assembly. Students and staff were recognized for their October birthdays. Once this was done, Officer Sands, our new SRO officer introduced himself to the students. Officer Sands has been visible at the beginning of the day and after school. He has also been in the elementary throughout the day trying to get to know the students at Wakefield.

After introducing Officer Sands, tokens of appreciation (tokens for book vending machine) were given out to students who have gone above and beyond while riding the bus or helping out in the lunchroom. The bus drivers and the lunch staff nominated the students. The students that were recognized were:

Bus Helpers: Maggie Sievers (4th - Mr. Johnson)
Claire Walsh (6th - Mrs. Dathers)
MacKenzie Rewinkel (6th - Mr. Galles)

Lunchroom Helpers: Candy Santoyo Sanchez (6th - Mrs. Dather)
Natalie Briones (6th - Mr. Galles)
Juan Galindo Vera (6th - Mr. Galles)
Alejandro Padilla Botello (6th - Mr. Galles)

After the recognition of bus and lunchroom helpers, the October Super Trojans were announced. Super Trojans were:

PreKindergarten (3 yr olds): Demi Bartels - Mrs. Kaufman (Afternoon)
PreKindergarten (4 yr olds): Emilio Ordonez de la Cruz - Ms. Kotas
Kindergarten: Nikolai Francisco-Perez - Mrs. Steinman
1st Grade: Carter Sebade - Mrs. Hoffart
2nd Grade: Sophia Gothier - Mrs. Loberg
3rd Grade: Nayvi Brambi - Mrs. Hight
4th Grade: Nora Sebade - Mr. Johnson
5th Grade: Conner Hansen - Ms. Rooney
6th Grade: Natalie Briones - Mr. Galles

Finally, Mrs. Lamprecht led the students with the singing of some songs. It was a great time to celebrate the accomplishments of the students in the month of October.

**Board of Education/AD Report
November 13, 2023
5:30p.m.**

1. NSCAS Results from last year:

7th Grade	<u>Developing</u>	<u>On-Track</u>	<u>Advanced</u>
<u>ELA</u>	17%	46%	12%
<u>Math</u>	46%	48%	5%

8th Grade	<u>Developing</u>	<u>On-Track</u>	<u>Advanced</u>
<u>ELA</u>	63%	25%	13%
<u>Math</u>	34%	41%	25%

9th Grade	<u>Developing</u>	<u>On-Track</u>	<u>Advanced</u>
<u>ELA</u>	30%	62%	8%
<u>Math</u>	14%	65%	22%
<u>Science</u>	27%	70%	2%

Guiding Principle III: Data-Based Decision-Making


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

- 2. Conference Volleyball Tournament Results: The Wakefield girls finish as Conference Runner-up. The girls played Wynot in the finals on Tuesday, October 17, 2023 in Laurel. Also the Girls Volleyball team finished runner-up in the Sub-district to Oakland-Craig who went on to place 4th at the State VB Tournament. All-Conference Lewis & Clark VB Recipients: Jordan Metzler, Daveigh Munter-McAfee and Katie Borg. Honorable Mention: Alli Brown**
- 3. K-12 Science Curriculum Review Team met with Kellen Conroy on Wednesday, October 18, 2023 and will meet again with Kellen on Wednesday, November 15, 2023.**
- 4. P/T Conferences were held on Wednesday, October 11, 2023 and Thursday, October 12, 2023 from 3p.m. to 7p.m. both days. We had a total of 66 parents attend during the two days with over 40 of the 66 parents being parents of our ELL students. EL participation is a very positive thing, I really wish there was a way to get more parent involvement overall. I have visited with staff about getting the names of students whose parents they need to see and trying to schedule those**

conferences. I will need to work with the elementary office staff to make sure we don't interfere with their scheduling of conferences.

Guiding Principle IV: Communication and Collaboration

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

5. **Attended the Wayne State College Student Teacher Fair on Wednesday, October 18, 2023. We had a table set up with a Wakefield banner along with computers at the table showing the school website as well as the video that Mr. Farup and Mr. Pieper created. We also had some Wakefield swag to give away to WSC students. We talked with a lot of students, some upperclassmen and some younger.**
6. **I will be finishing the Fall Coaching Evaluation meetings soon. The Winter sports practice season started today for both high school boys and girls basketball and wrestling. JH boys and girls wrestling is in full swing with practices and tournaments.**
7. **Formal evaluations started about a month ago. Those are going well as are the meetings with staff once the formal evaluations are completed. I hope to have the first round of formal evaluations done by early December or so.**
8. **Attended the Leadership Cadre with other area principals on Tuesday, October 17, 2023 at ESU1 in Wakefield. We spent time reviewing our involvement in IEP meetings, completed a couple group activities, and participated in whole group discussions with the ESU1 staff and other area principals.**
9. **On Wednesday, October 25, 2023 I had staff work on the Homework issue we are having with some students in the JH and HS. They completed the attached Problem-Solving Notes Page. I think they did a nice job of addressing the issue and coming up with a solution to try.  Problem Solving Homework Detention**

Guiding Principle II: Layered Continuum of Supports

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

Guiding Principle I: Infrastructure and Shared Leadership

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

10. NCPA Academic All-State Award Winners for Wakefield High School

Play Production: Ashlyn Catalan Vazquez, Bianca Castillo
Volleyball: Jordan Metzler, Katie Borg

Football: Timothy Kaufman, Jesse Lundahl

- 11. The WHS Course Catalog is getting close to being completed and reviewed. As soon as it is completed, reviewed and approved, I will share it with the BOE. My plan is to have this document posted to our school website.**
- 12. During Wednesday PD time our Grade Level Collaborative teams work together to discuss students grades, behaviors, attendance and tardies. If there are concerns with students, the group completes a Student Referral Form and submit this referral. In this referral, a research based strategy should be chosen to work on the concerns of the group. Here is a nice website connected to PBIS that Mrs. Vinchattle shared with me and I shared with the staff. [PBIS World](#)**

Angie Zach
District Programs Coordinator
November, 2023-2024 School Year

Guiding Principle I: Infrastructure and Shared Leadership

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

- The PBIS focus group has participated in 2 training webinars. The group has met weekly to plan for a staff professional development event during our next in-service day. Focus group members will be offering several breakout sessions for a variety of topics related to PBIS.
- Sherri Lundahl, Josh Dorcey, and I presented our NeMTSS policy at the MTSS Summit. Four teachers also attended the summit.
- During the October District Leadership Team meeting, the focus was team building and returning to the “why” behind the work we are doing.
- I attended the Tri-State Sped Law conference. The main focus this year at the conference was 504 plans. KSB Law offered many breakout sessions. I would advocate that our special education teachers attend the conference. Hearing about litigation makes the rules and regulations we have to follow more meaningful.
- Our teacher mentee/mentor group completed an activity in which core beliefs were identified. We discussed how our core beliefs are present in our classrooms and in our interactions with students. At our next meeting, we will be doing classroom tours to look for visible clues of core beliefs in classrooms.

Guiding Principle II: Layered Continuum of Supports

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

- During a Sped department meeting, we examined specific parts of the IEP in which we need to improve continuity and fluency. We have a department Google folder in which resources and examples have been shared for future reference.
- The EL department met and extended an invitation to Mr. Pieper to help us create our orientation video. We will be meeting with him again to finalize our design and set a date for filming.
- I (along with Mr. Farup and Mr. Sindelar) attended an overview presentation of the preschool Pyramid Model. Meagan Hernandez and Brooke Gebers, Region 3 NeMTSS facilitators, were the presenters. I have scheduled a follow-up meeting with Brooke and Meagan to discuss next steps.
- Our guidance department met to examine SEBL screener data. Our school psychologist is helping us to organize the data. When finalized, the data will be presented to staff and added to the district data profile.
- Kid-grit (SEBL instructional program) began for grades 7-9. Meg Rose and Jamie Mackling are providing the instruction one day a week during health/PE classes.

Guiding Principle III: Data-Based Decision-Making

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

- I have been invited to attend multiple grade level collaborative team meetings. As the teams are learning the student problem-solving process, they are reaching out for clarification and asking great questions about the process.
- I attended a grant writing workshop. I returned feeling pretty motivated to help get grant writing off the ground for our district. I brought back many useful resources. I will start with building our school profile and creating resources for quick access to our district information required on most grants. We will start with “easy” grants. Through professional development, teachers will have the opportunity to write “easy” grants.

Guiding Principle IV: Communication and Collaboration

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

- Our preschool teachers and the ESU preschool team met during PD. This collaboration is long overdue. Plans were made to meet on a regular basis to discuss and problem-solve student needs.

WAKEFIELD COMMUNITY SCHOOLS DISTRICT NO. 560

WAKEFIELD, NEBRASKA

FINANCIAL STATEMENTS

AUGUST 31, 2023



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

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

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audited Financial Statements

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Wakefield Community Schools District No. 560, Wakefield, Nebraska, as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise Wakefield Community Schools District No. 560, Wakefield, Nebraska's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Wakefield Community Schools District No. 560, Wakefield, Nebraska, as of August 31, 2023, and the respective changes in modified cash basis financial position thereof for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

Basis for Opinions

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

Emphasis of Matter - Basis of Accounting

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Wakefield Community Schools District No. 560, Wakefield, Nebraska's basic financial statements. The supplementary information on pages 25 - 43 and the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting

and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information on pages 25 - 43 and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

We also have previously audited, in accordance with auditing standards generally accepted in the United States of America, the District's basic financial statements for the year ended August 31, 2022, which are not presented with the accompanying financial statements and we expressed unmodified opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Wakefield Community Schools District No. 560, Wakefield, Nebraska's basic financial statements as a whole. The supplementary information on pages 30 - 43 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 supplementary information on pages 30 - 43 is fairly stated in all material respects in relation to the basic financial statements from which it has been derived.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 6, 2023, on our consideration of Wakefield Community Schools District No. 560, Wakefield, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Wakefield Community Schools District No. 560, Wakefield, Nebraska's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Wakefield Community Schools District No. 560, Wakefield, Nebraska's internal control over financial reporting and compliance.

Dana F Cole + Company, LLP

O'Neill, Nebraska
November 6, 2023

WAKEFIELD COMMUNITY SCHOOLS DISTRICT NO. 560
WAKEFIELD, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
YEAR ENDED AUGUST 31, 2023

		Program Receipts			Net (Disbursements) Receipts and Changes in Net Position
	Disbursements	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Total Governmental Activities
FUNCTIONS/PROGRAMS					
	Governmental activities				
4	Instruction	5,878,042	34,859	799,270	(5,043,913)
	Student support services	659,136	182,170		(476,966)
	Instructional support	59,194			(59,194)
	General administration	315,357			(315,357)
	School administration	345,762			(345,762)
	Central and business services	327,923			(327,923)
	Operation and maintenance of plant	832,942			(832,942)
	Student transportation	246,419		452	(245,967)
	Nutrition Program	592,881	132,018	374,695	(86,168)
	Debt Service				
	Principal	903,038			(903,038)
	Interest	51,757			(51,757)
	Capital outlay	575,995		97,707	765,733
	Total governmental activities	10,788,446	349,047	1,272,124	1,244,021
	General receipts				
	Taxes				
	Property taxes - general purpose				4,876,650
	Property taxes - Debt Service				92,267
	Motor vehicle taxes				171,522

WAKEFIELD COMMUNITY SCHOOLS DISTRICT NO. 560
WAKEFIELD, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
YEAR ENDED AUGUST 31, 2023

		Program Receipts			Net (Disbursements) Receipts and Changes in Net Position
	Disbursements	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Total Governmental Activities
FUNCTIONS/PROGRAMS (Continued)					
	General receipts (Continued)				
5	Taxes (Continued)				
					40,800
					19,828
					1,438,020
					82,552
					29,674
					224,659
					390,604
					31,946
					7,096
					<u>7,405,618</u>
	CHANGE IN NET POSITION				(517,636)
	NET POSITION, beginning of year				<u>4,690,003</u>
	NET POSITION, end of year				<u><u>4,172,367</u></u>

WAKEFIELD COMMUNITY SCHOOLS DISTRICT NO. 560
WAKEFIELD, NEBRASKA
STATEMENT OF ACTIVITIES AND NET POSITION - MODIFIED CASH BASIS
YEAR ENDED AUGUST 31, 2023

		Program Receipts			Net (Disbursements) Receipts and Changes in Net Position
	Disbursements	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Total Governmental Activities
ASSETS					
Cash					2,947,123
Cash at county treasurers					<u>1,225,244</u>
TOTAL ASSETS					<u><u>4,172,367</u></u>
NET POSITION					
Restricted for capital outlay					1,415,738
Restricted for Debt Service					39,912
Restricted for Nutrition Program					38,378
Unrestricted					<u>2,678,339</u>
TOTAL NET POSITION					<u><u>4,172,367</u></u>

See accompanying notes to financial statements.

WAKEFIELD COMMUNITY SCHOOLS DISTRICT NO. 560
WAKEFIELD, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN
FUND BALANCES - MODIFIED CASH BASIS AND
STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
YEAR ENDED AUGUST 31, 2023

	General Fund	Special Building Fund	Other Governmental Funds	Total Governmental Funds
RECEIPTS				
Local receipts				
Property taxes - general purpose	4,416,824	459,826		4,876,650
Property taxes - Debt Service			92,267	92,267
Motor vehicle taxes	171,522			171,522
Tuition	23,499			23,499
Interest	28,174	10,463	2,163	40,800
Fees	6,560			6,560
Licenses and fees	2,100			2,100
Categorical grants from corporations and private sources		1,244,021		1,244,021
Other local receipts	47,145			47,145
Nutrition Program receipts			132,018	132,018
Student activities			182,170	182,170
County receipts	17,728			17,728
State receipts	2,469,209	57,255	16,182	2,542,646
Federal receipts	415,909		371,044	786,953
Other	3,949	97,707	3,075	104,731
Total receipts	<u>7,602,619</u>	<u>1,869,272</u>	<u>798,919</u>	<u>10,270,810</u>
DISBURSEMENTS				
Instruction	5,878,042			5,878,042
Student support services	383,506		275,630	659,136
Instructional support	59,194			59,194
General administration	315,357			315,357

WAKEFIELD COMMUNITY SCHOOLS DISTRICT NO. 560
WAKEFIELD, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN
FUND BALANCES - MODIFIED CASH BASIS AND
STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
YEAR ENDED AUGUST 31, 2023

	General Fund	Special Building Fund	Other Governmental Funds	Total Governmental Funds
DISBURSEMENTS (Continued)				
School administration	345,762			345,762
Central and business services	327,923			327,923
Operation and maintenance of plant	832,942			832,942
Student transportation	246,419			246,419
∞ Nutrition Program			592,881	592,881
Debt Service				
Principal		787,186	115,852	903,038
Interest		49,633	2,124	51,757
Capital outlay		575,995		575,995
Total disbursements	<u>8,389,145</u>	<u>1,412,814</u>	<u>986,487</u>	<u>10,788,446</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	(786,526)	456,458	(187,568)	(517,636)
OTHER FINANCING SOURCES (USES)				
Operating transfers in			50,000	50,000
Operating transfers out	(50,000)			(50,000)
Total other financing sources (uses)	<u>(50,000)</u>		<u>50,000</u>	
NET CHANGE IN FUND BALANCES	(836,526)	456,458	(137,568)	(517,636)
FUND BALANCES, beginning of year	<u>3,502,422</u>	<u>859,155</u>	<u>328,426</u>	<u>4,690,003</u>
FUND BALANCES, end of year	<u><u>2,665,896</u></u>	<u><u>1,315,613</u></u>	<u><u>190,858</u></u>	<u><u>4,172,367</u></u>

WAKEFIELD COMMUNITY SCHOOLS DISTRICT NO. 560
WAKEFIELD, NEBRASKA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN
FUND BALANCES - MODIFIED CASH BASIS AND
STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
YEAR ENDED AUGUST 31, 2023

	General Fund	Special Building Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
ASSETS				
Cash	1,578,467	1,200,347	168,309	2,947,123
Cash at county treasurers	<u>1,087,429</u>	<u>115,266</u>	<u>22,549</u>	<u>1,225,244</u>
TOTAL ASSETS	<u>2,665,896</u>	<u>1,315,613</u>	<u>190,858</u>	<u>4,172,367</u>
FUND BALANCES				
FUND BALANCES				
Restricted				
Debt Service			39,912	39,912
Capital outlay		1,315,613	100,125	1,415,738
Nutrition Program			38,378	38,378
Committed				
Student activities			12,443	12,443
Assigned				
Capital outlay	355,179			355,179
Employee benefits	69,225			69,225
Future year's budget	1,240,494			1,240,494
Unassigned	<u>1,000,998</u>			<u>1,000,998</u>
TOTAL FUND BALANCES	<u>2,665,896</u>	<u>1,315,613</u>	<u>190,858</u>	<u>4,172,367</u>

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See accompanying notes to financial statements.

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant accounting policies of Wakefield Community Schools District No. 560, Wakefield, Nebraska (the District).

Reporting Entity

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

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

The Wakefield Educational Facilities Leasing Corporation (the Corporation), is a legally separate, nonprofit corporation, which is a component unit of the District. The Corporation was formed by the Wakefield Community Schools' Board of Education in April 2021, to acquire property to be leased to and purchased by the District. The Corporation is governed by a four-person Board of Directors elected by the District's Board of Education. The services provided by the Corporation are so intertwined with the District that the Corporation is, in substance, the same as the District, and it is reported as part of the District, and blended into the District's basic financial statements. For budgetary reporting and NDE reporting on the Annual Financial Report to the State, the Corporation is not required for inclusion since it is a separate legal entity. There is no activity in the Corporation in the year ended August 31, 2023.

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

Government-Wide Statements

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-Wide Statements (Continued)

established standards for external financial reporting for all state and local government entities, which includes government-wide financial statements, fund financial statements, and the classification of net position into the following components: restricted and unrestricted.

The statement of net position and statement of activities report information on the District as a whole. They include all funds of the District except for fiduciary funds. The effects of interfund activity have been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental receipts, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The District does not report any business-type activities.

The statement of activities demonstrates the degree to which the direct disbursements of a given function or segment are offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program receipts are reported instead as general receipts.

Fund Financial Statements

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

The District reports the following major governmental funds:

General Fund - The General Fund is the general operating fund of the District and accounts for all receipts and disbursements of the District not encompassed within other funds. All property tax receipts and other receipts that are not allocated by law, budgetary requirement, or contractual agreement to some other fund are accounted for in this fund. General operating disbursements and the new replacement capital outlay costs that are not paid through other funds are paid from the General Fund.

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Financial Statements (Continued)

The General Fund for financial reporting purposes also includes the following components, which are considered funds for budgetary purposes but do not meet the definition as special revenue funds as clarified in GASB 54, or whose activities are insignificant and reporting as part of the General Fund is allowable.

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

Employee Benefit Fund - The Employee Benefit Fund is established to specifically reserve General Fund money for the benefit of the District employees.

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

The District reports the following nonmajor governmental funds:

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

Bond Fund - This fund accounts for taxes levied and other revenue specifically maintained for the payment of bond principal and interest. Proceeds from bond issuance are deposited and recorded as a receipt in the Special Building Fund. Proceeds from refunding bond issues are deposited and recorded as a receipt in the Bond Fund. The General Fund is used to make bond principal and interest payments if the Bond Fund balance is not sufficient to meet these requirements.

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

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

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting

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

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

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

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

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

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

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

Capital Assets

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Leases

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

Long-Term Obligations

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

Equity Classification

Government-Wide Statements

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

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

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

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

Fund Financial Statements

Governmental fund equity is classified as fund balance.

Fund Balance Classification

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

Fund Balance Classification (Continued)

which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable

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

Restricted

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

Committed

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

Assigned

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

Unassigned

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Equity Classification (Continued)

Fund Financial Statements (Continued)

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

Interfund Balances and Activities

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

Budget Process and Property Taxes

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

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

Compensated Absences

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

Use of Estimates

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

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

New Accounting Pronouncements

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

NOTE 2. CASH

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

The District's cash is reported as follows:

Governmental-type activities	<u>2,947,123</u>
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The carrying value (fair value) of the cash consisted of the following:

Checking and savings accounts	<u>2,947,123</u>
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Custodial Credit Risk - Deposits

As of August 31, 2023, all of the District's deposits with financial institutions were fully insured or collateralized by securities held in the District's name in the form of joint safekeeping receipts. State law requires all funds in depositories to be fully insured or collateralized, and the District's policy is to require depositories to provide pledged securities to cover deposits in excess of Federal Deposit Insurance Corporation (FDIC) limits.

Investments

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

NOTE 3. RETIREMENT PLAN

Plan Description

Wakefield Community Schools District No. 560, Wakefield, Nebraska, contributes to the Nebraska School Employees Retirement System, a cost-sharing multiple-employer defined

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

NOTE 3. RETIREMENT PLAN (Continued)

Plan Description (Continued)

benefit pension plan administered by the Nebraska Public Employees Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions.

In 1945, the Nebraska Legislature enacted the law establishing a retirement plan for school employees of the State. During the NPERS fiscal year ended June 30, 2022, there were 263 participating school districts. These were the districts that had contributions during the fiscal year. All regular public school employees in Nebraska, other than those who have their own retirement plans (Class V school districts, Nebraska State Colleges, University of Nebraska, and Nebraska Community Colleges), are members of the plan.

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

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

Benefit calculations vary with early retirement. Employees' benefits are vested after five years of plan participation or when termination occurs at age 65 or later.

For school employees who became members prior to July 1, 2013, the benefit paid to a retired member or beneficiary receives an annual cost-of-living adjustment, which is increased by the lesser of the percentage change in the Consumer Price Index for Urban Wage Earners and Clerical Workers or two and one-half percent. The current benefit paid to a retired member or beneficiary is adjusted so that the purchasing power of the benefit being paid is not less than 75 percent of the purchasing power of the initial benefit.

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

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

NOTE 3. RETIREMENT PLAN (Continued)

Contributions

The State's contribution is based on an annual actuarial valuation. In addition, the State contributes an amount equal to two percent of the compensation of all members. This contribution is considered a nonemployer contribution since school employees are not employees of the State. The employee contribution was equal to 9.78 percent from July 1, 2021 through June 30, 2022 (and from July 1, 2022 through August 31, 2023). The school district (employer) contribution is 101 percent of the employee contribution. The District's contribution to the Plan for the year ended August 31, 2023, was \$434,226.

For the District's year ended August 31, 2023, the District's total payroll for all employees was \$4,717,063. Total covered payroll was \$4,395,981. Covered payroll refers to all compensation paid by the District to active employees covered by the Plan.

Plan Fiduciary Net Position

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

NOTE 4. LONG-TERM DEBT

Nebraska Department of Energy Loan (Direct Borrowing)

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

Note Payable (Direct Borrowing)

On August 24, 2021, the District entered into a loan agreement with Bank First for a facility lighting project in the amount of \$188,952. The loan carries a fixed interest rate of 1%, with annual payments of principal and interest due by January 20 of each year beginning in 2022. The loan is being serviced by the Special Building Fund.

Capital Financing Agreement (Direct Borrowing)

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

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

NOTE 4. LONG-TERM DEBT (Continued)

Capital Financing Agreement (Direct Borrowing) (Continued)

The District has no unused lines of credit at August 31, 2023, and their long-term debt agreement has no terms related to default or termination events with finance-related consequences, or subjective acceleration clauses.

Changes in Long-Term Debt

	Department of Energy Loan 2014	Bank Loan 2021	Capital Financing Agreement 2022
Balance, beginning of year	232,413	151,899	1,825,000
Principal payments	<u>(115,620)</u>	<u>(37,418)</u>	<u>(750,000)</u>
Balance, end of year	<u>116,793</u>	<u>114,481</u>	<u>1,075,000</u>

Future Maturities

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

Year Ending	Department of Energy Loan 2014		Bank Loan 2021		Capital Financing Agreement 2022	
	Principal	Interest	Principal	Interest	Principal	Interest
August 31,						
2024	116,793	1,184	37,788	929	625,000	25,737
2025			38,160	556	300,000	9,425
2026			38,533	184	100,000	3,625
2027					50,000	725
	<u>116,793</u>	<u>1,184</u>	<u>114,481</u>	<u>1,669</u>	<u>1,075,000</u>	<u>39,512</u>

NOTE 5. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. To manage its workers' compensation and property and casualty risks, the District has joined All Lines Interlocal Cooperative Aggregate Pool (ALICAP), currently operating as a common risk management and insurance program for its members. The District pays an annual contribution to ALICAP for its pooled self-insurance coverage of property, general

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

NOTE 5. RISK MANAGEMENT (Continued)

liability, automobile liability and physical damage, school board errors and omissions, crime, public employee dishonesty, workers' compensation, and associated coverages. Settled claims have not significantly exceeded the coverage limits offered by ALICAP in any of the past three fiscal years.

NOTE 6. TAX ABATEMENTS

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

Information relevant to the tax abatements impacting the District for the year ending August 31, 2023, are as follows:

Total TIF Valuation 2022	111,292,115
District's total levy (per \$100 valuation)	1.011465
District's share of tax abatement	1,125,681

NOTE 7. FEDERAL AND STATE AWARD PROGRAMS

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

NOTE 8. SUBSEQUENT EVENT

In preparing the financial statements, the District has evaluated events and transactions for potential recognition or disclosure through November 6, 2023, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

WAKEFIELD COMMUNITY SCHOOLS DISTRICT NO. 560
WAKEFIELD, NEBRASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Grant Number	Assistance Listing Number	Federal Expenditures
<u>U.S. Department of Health and Human Services</u>			
Passed through Nebraska Department of Health and Human Services Medicaid Cluster			
Medical Assistance Program	052305NE5ADM	93.778	<u>6,564</u>
Total Medicaid cluster			<u>6,564</u>
Total U.S. Department of Health and Human Services			<u>6,564</u>
<u>U.S. Department of Education</u>			
Special Education Cluster (IDEA) Passed through Nebraska Department of Education			
Special Education - Grants to States	90-0560-000	84.027	118,800
Special Education - Preschool Grants	90-0560-000	84.173	<u>818</u>
Total Special Education Cluster			<u>119,618</u>
Passed through Nebraska Department of Education			
Title III Part A English Language Acquisition	90-0560-000	84.365A	17,652
Title 1 Grants to Local Educational Agencies	90-0560-000	84.010	138,190
COVID-19 - American Rescue Plan (ESSER III) Collaborative Expanding Learning After School	90-0560-000	84.425U	54,490
COVID-19 - American Rescue Plan (ESSER III) Collaborative Expanding Learning Summer	90-0560-000	84.425U	41,366
COVID-19 - American Rescue Plan Elementary and Secondary School Emergency Relief	90-0560-000	84.425U	155,723
Passed through Educational Service Unit No. 1			
Career and Technical Education	90-0560-000	84.048	6,131
Rural Education Achievement Program	90-0560-000	84.358	<u>67,910</u>
Total U.S. Department of Education			<u>601,080</u>

WAKEFIELD COMMUNITY SCHOOLS DISTRICT NO. 560
WAKEFIELD, NEBRASKA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED AUGUST 31, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Grant Number	Assistance Listing Number	Federal Expenditures
<u>U.S. Department of Agriculture</u>			
Child Nutrition Cluster			
Passed through Nebraska Department of Education			
National School Lunch Program	90-0560-000	10.555	228,255
School Breakfast Program	90-0560-000	10.553	49,676
COVID-19 Summer Food Service Program	90-0560-000	10.559	54,408
Fresh Fruit and Vegetable Program	90-0560-000	10.582	15,037
Supply Chain	90-0560-000	10.555	23,669
Passed through Nebraska State Health and Human Services			
Commodity Supplemental Food Program - Food Commodities Received - Noncash Award	90-0560-000	10.555	<u>23,830</u>
Total U.S. Department of Agriculture			<u>394,875</u>
TOTAL			<u>1,002,519</u>

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

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule), includes the federal award activity of the District under programs of the federal government for the year ended August 31, 2023. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of operations of Wakefield Community Schools District No. 560, Wakefield, Nebraska, it is not intended to and does not present the financial position, changes in net position, or cash flows of Wakefield Community Schools District No. 560, Wakefield, Nebraska.

NOTE 2. BASIS OF ACCOUNTING

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

NOTE 3. SUBRECIPIENTS

There are no subrecipients to the federal awards of Wakefield Community Schools District No. 560, Wakefield, Nebraska.

NOTE 4. FOOD DISTRIBUTION

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

NOTE 5. INDIRECT COST RATE

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

WAKEFIELD COMMUNITY SCHOOLS DISTRICT NO. 560
WAKEFIELD, NEBRASKA
GENERAL FUND COMPONENTS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS AND SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
YEAR ENDED AUGUST 31, 2023

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total General Fund
RECEIPTS					
Local receipts					
Property taxes - general purpose	4,416,824				4,416,824
Motor vehicle taxes	171,522				171,522
Tuition	23,499				23,499
Interest	23,435	4,127	612		28,174
Fees	6,560				6,560
Local licenses and fees	2,100				2,100
Other local receipts	47,145				47,145
County receipts	17,728				17,728
State receipts	2,469,209				2,469,209
Federal receipts	415,909				415,909
Other	3,949				3,949
Total receipts	<u>7,597,880</u>	<u>4,127</u>	<u>612</u>	<u> </u>	<u>7,602,619</u>
DISBURSEMENTS					
Instruction	5,277,123			600,919	5,878,042
Student support services	383,506				383,506
Instructional support	59,194				59,194
General administration	315,357				315,357
School administration	345,762				345,762
Central and business services	327,923				327,923
Operation and maintenance of plant	739,242	93,700			832,942

WAKEFIELD COMMUNITY SCHOOLS DISTRICT NO. 560
WAKEFIELD, NEBRASKA
GENERAL FUND COMPONENTS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS AND SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
YEAR ENDED AUGUST 31, 2023

	General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total General Fund
DISBURSEMENTS (Continued)					
Student transportation	246,419				246,419
State categorical programs	567			(567)	
Federal programs	600,352			(600,352)	
Total disbursements	<u>8,295,445</u>	<u>93,700</u>	<u> </u>	<u> </u>	<u>8,389,145</u>
RECEIPTS OVER (UNDER)					
DISBURSEMENTS	(697,565)	(89,573)	612		(786,526)
OTHER FINANCING SOURCES (USES)					
Transfers out	<u>(50,000)</u>	<u> </u>	<u> </u>	<u> </u>	<u>(50,000)</u>
NET CHANGE IN FUND BALANCE	<u>(747,565)</u>	<u>(89,573)</u>	<u>612</u>	<u> </u>	<u>(836,526)</u>
FUND BALANCE, beginning of year	<u>2,989,057</u>	<u>444,752</u>	<u>68,613</u>	<u> </u>	<u>3,502,422</u>
FUND BALANCE, end of year	<u><u>2,241,492</u></u>	<u><u>355,179</u></u>	<u><u>69,225</u></u>	<u><u> </u></u>	<u><u>2,665,896</u></u>

WAKEFIELD COMMUNITY SCHOOLS DISTRICT NO. 560
WAKEFIELD, NEBRASKA
GENERAL FUND COMPONENTS
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS AND SCHEDULE OF ASSETS AND FUND BALANCE - MODIFIED CASH BASIS
YEAR ENDED AUGUST 31, 2023

		General Fund	Depreciation Fund	Employee Benefit Fund	Reclassifications	Total General Fund
	ASSETS					
	ASSETS					
	Cash	1,154,063	355,179	69,225		1,578,467
27	Cash at county treasurers	<u>1,087,429</u>	_____	_____	_____	<u>1,087,429</u>
	TOTAL ASSETS	<u><u>2,241,492</u></u>	<u><u>355,179</u></u>	<u><u>69,225</u></u>	<u><u> </u></u>	<u><u>2,665,896</u></u>
	FUND BALANCE					
	FUND BALANCE					
	Assigned					
	Capital outlay		355,179			355,179
	Employee benefits			69,225		69,225
	Future year's budget	1,240,494				1,240,494
	Unassigned	<u>1,000,998</u>	_____	_____	_____	<u>1,000,998</u>
	Total fund balance	<u><u>2,241,492</u></u>	<u><u>355,179</u></u>	<u><u>69,225</u></u>	<u><u> </u></u>	<u><u>2,665,896</u></u>
	TOTAL FUND BALANCE	<u><u>2,241,492</u></u>	<u><u>355,179</u></u>	<u><u>69,225</u></u>	<u><u> </u></u>	<u><u>2,665,896</u></u>

WAKEFIELD COMMUNITY SCHOOLS DISTRICT NO. 560
WAKEFIELD, NEBRASKA
NONMAJOR FUNDS - COMBINING STATEMENT OF RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
AND STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
YEAR ENDED AUGUST 31, 2023

	School Nutrition Fund	Bond Fund	Qualified Capital Purpose Fund	Activities Fund	Total
RECEIPTS					
Local receipts					
Property taxes - Debt Service			92,267		92,267
Interest	726	353	740	344	2,163
Nutrition Program receipts	132,018				132,018
Student activities				182,170	182,170
State receipts	3,651		12,531		16,182
Federal receipts	371,044				371,044
Other	3,075				3,075
Total receipts	<u>510,514</u>	<u>353</u>	<u>105,538</u>	<u>182,514</u>	<u>798,919</u>
DISBURSEMENTS					
Student support services				275,630	275,630
Nutrition Program	592,881				592,881
Debt Service					
Principal			115,852		115,852
Interest			2,124		2,124
Total disbursements	<u>592,881</u>	<u>353</u>	<u>117,976</u>	<u>275,630</u>	<u>986,487</u>
RECEIPTS OVER (UNDER)					
DISBURSEMENTS	(82,367)	353	(12,438)	(93,116)	(187,568)
OTHER FINANCING SOURCES (USES)					
Operating transfers in				50,000	50,000
NET CHANGE IN FUND BALANCE	(82,367)	353	(12,438)	(43,116)	(137,568)
FUND BALANCES, beginning of year	<u>120,745</u>	<u>39,559</u>	<u>112,563</u>	<u>55,559</u>	<u>328,426</u>
FUND BALANCES, end of year	<u>38,378</u>	<u>39,912</u>	<u>100,125</u>	<u>12,443</u>	<u>190,858</u>

WAKEFIELD COMMUNITY SCHOOLS DISTRICT NO. 560
WAKEFIELD, NEBRASKA
NONMAJOR FUNDS - COMBINING STATEMENT OF RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
AND STATEMENT OF ASSETS AND FUND BALANCES - MODIFIED CASH BASIS
YEAR ENDED AUGUST 31, 2023

	School Nutrition Fund	Bond Fund	Qualified Capital Purpose Fund	Activities Fund	Total
ASSETS					
ASSETS					
Cash	38,378	39,912	77,576	12,443	168,309
Cash at county treasurers			22,549		22,549
	<u>38,378</u>	<u>39,912</u>	<u>100,125</u>	<u>12,443</u>	<u>190,858</u>
TOTAL ASSETS	<u>38,378</u>	<u>39,912</u>	<u>100,125</u>	<u>12,443</u>	<u>190,858</u>
FUND BALANCES					
FUND BALANCES					
Restricted					
Debt Service		39,912			39,912
Capital outlay			100,125		100,125
Nutrition Program	38,378				38,378
Committed					
Student activities				12,443	12,443
	<u>38,378</u>	<u>39,912</u>	<u>100,125</u>	<u>12,443</u>	<u>190,858</u>
TOTAL FUND BALANCES	<u>38,378</u>	<u>39,912</u>	<u>100,125</u>	<u>12,443</u>	<u>190,858</u>

WAKEFIELD COMMUNITY SCHOOLS DISTRICT NO. 560
WAKEFIELD, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED AUGUST 31, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year	<u>3,001,780</u>	<u>2,989,057</u>	<u>2,527,985</u>
RECEIPTS			
Local sources			
Taxes			
1100	4,768,000	4,416,824	4,353,175
1125	145,620	171,522	169,540
1312	5,500	4,800	6,400
1315	4,000	23,499	2,447
1510	5,000	23,435	6,039
1740		6,560	6,135
1910		20	1,786
1911	2,000	2,100	2,070
1925		42,273	500
1960			5,090
1990		52	271
	<u>4,930,120</u>	<u>4,691,085</u>	<u>4,553,453</u>
Total local sources			
County sources			
2110	<u>20,000</u>	<u>17,728</u>	<u>29,430</u>
State sources			
3110	1,438,020	1,438,020	1,786,492
3120	350,080	335,591	307,541
3125		452	244
	4,000		
3130		26,332	32,182
3131		346,164	346,958
3133	200,000	224,659	244,730
3180	9,000	9,942	10,159
3400	50,000	82,552	55,360
3535	5,000	5,497	5,699
3599	5,000		
	<u>2,061,100</u>	<u>2,469,209</u>	<u>2,789,365</u>
	Total state sources		

WAKEFIELD COMMUNITY SCHOOLS DISTRICT NO. 560
WAKEFIELD, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED AUGUST 31, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

		Original and Final Budget	2023 Actual	2022 Actual
RECEIPTS (Continued)				
Federal sources				
4505	Title I, Part A	120,000	102,352	106,515
4509	Title II, Part A		8,565	7,490
4531	Title III	18,000		
4310	REAP	50,000	67,911	85,023
4421	IDEA Part-B (611) ARP		24,871	
4422	IDEA Preschool (611) ARP		1,982	
4516	IDEA Preschool Base Allocation		740	643
4518	IDEA Part B (611) Base	100,000	127,346	104,403
4524	Other federal non-categorical receipts	150,000		
4525	Vocational education	5,000	6,131	115
4530	Categorical receipts			11,792
4709	Medicaid Administrative Activities (MAAPS)	5,000	6,564	8,112
4969	Title IV-A	10,000	10,000	10,000
4998	ESSER III	500,000	59,447	271,952
	Total federal sources	958,000	415,909	606,045
Nonrevenue receipts				
5200	Fund transfers in			1,247
5300	Sale of real or personal property		1,493	2,276
5301	Insurance adjustments		2,456	678
	Total nonrevenue receipts		3,949	4,201
	Total receipts	7,969,220	7,597,880	7,982,494
TOTAL FUNDS AVAILABLE		10,971,000	10,586,937	10,510,479
DISBURSEMENTS				
1000	Instruction	4,498,000		
1100	Regular instruction		3,669,728	3,017,250
1125	Flex funding		25,747	24,797
1150	Limited English proficiency		339,194	278,017
1160	Poverty programs		340,113	321,225
1190	Early childhood educational programs	1,000,000	235,518	159,145
1200	Special education - school age		662,009	594,583

WAKEFIELD COMMUNITY SCHOOLS DISTRICT NO. 560
WAKEFIELD, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED AUGUST 31, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

		Original and Final Budget	2023 Actual	2022 Actual
DISBURSEMENTS (Continued)				
Instruction (Continued)				
1291	Special education - ages 3 - 5		24	98,971
1300	Summer school	8,000	4,790	6,461
2100	Support services - students	300,000		
2120	Guidance services		109,343	137,015
2130	Health services		46,919	47,302
2141	Psychological services - special education school age	250,000	76,167	101,250
2151	Speech pathology and audiology - special education school age		107,170	104,645
2161	Occupational therapy - special education school age		16,710	7,420
2171	Physical therapy - special education school age		4,421	1,270
2190	Support - other		22,776	21,340
2200	Support services - instruction	70,000		
2213	Instructional staff training		9,632	3,913
2220	Library/Media services		46,730	46,542
2290	Support services - other		2,832	884
2300	Support services - general administration			
2310	Board of Education	65,000	91,469	60,161
2320	Executive administration	250,000	208,028	199,143
2330	District legal services	25,000	15,860	29,372
2410	Office of the Principal	425,000	345,762	352,946
2500	Central services	350,000		
2510	Fiscal services		175,015	173,007
2570	Personnel services		3,632	3,912
2580	Administrative technology services		149,276	125,062
2600	Operation and maintenance of plant	750,000		
2610	Operation of buildings		662,954	554,115
2620	Maintenance of buildings		5,104	56,380
2630	Care and upkeep of grounds		66,774	8,711
2650	Vehicle acquisition and maintenance	150,000		40,000
2670	Safety		4,410	3,649
2700	Student transportation			
2710	Regular pupil transportation	350,000	196,312	153,028

WAKEFIELD COMMUNITY SCHOOLS DISTRICT NO. 560
WAKEFIELD, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED AUGUST 31, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
DISBURSEMENTS (Continued)			
2700 Student transportation (Continued)			
2712 School age special education pupil transportation	3,000	132	999
2730 Vehicle servicing and maintenance - regular education		49,975	31,066
3500 State categorical programs	7,000		
3535 High ability learners		567	6,177
6000 Federal programs	1,200,000		
6200 Title I, Part A		138,190	120,917
6406 IDEA preschool base		818	740
6408 IDEA enrollment/poverty - birth to age 21		118,800	127,346
6421 IDEA Part B ARP			24,871
6422 IDEA preschool base ARP			1,982
6690 Other federal non-categorical programs			
6700 Vocational education		6,131	117
6925 Title III ESSA		17,652	
6990 Other federal categorical programs		14	12,000
6992 REAP		67,910	57,333
6997 ESSER II			30,521
6988 ARP expanded learning collaboration - after school		54,490	
6989 ARP expanded learning collaboration - summer school		41,366	
6998 ESSER III		154,981	325,837
8000 Activities Fund support	70,000	50,000	50,000
Total disbursements	<u>9,771,000</u>	<u>8,345,445</u>	<u>7,521,422</u>
FUND BALANCE, end of year	<u>1,200,000</u>	<u>2,241,492</u>	<u>2,989,057</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		1,154,063	1,850,660
County treasurers		<u>1,087,429</u>	<u>1,138,397</u>
TOTAL FUND BALANCE		<u>2,241,492</u>	<u>2,989,057</u>

WAKEFIELD COMMUNITY SCHOOLS DISTRICT NO. 560
WAKEFIELD, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
DEPRECIATION FUND
YEAR ENDED AUGUST 31, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year	<u>424,501</u>	<u>444,752</u>	<u>555,561</u>
RECEIPTS			
Interest	700	4,127	1,080
Interfund transfers - expensed from the General Fund	<u>100,000</u>		<u>120,000</u>
Total receipts	<u>100,700</u>	<u>4,127</u>	<u>121,080</u>
TOTAL FUNDS AVAILABLE	<u>525,201</u>	<u>448,879</u>	<u>676,641</u>
DISBURSEMENTS			
Technology	150,000	3,400	9,158
Capital outlay	200,000	90,300	33,035
Maintenance	<u>175,201</u>		<u>189,696</u>
Total disbursements	<u>525,201</u>	<u>93,700</u>	<u>231,889</u>
FUND BALANCE, end of year	<u> </u>	<u>355,179</u>	<u>444,752</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>355,179</u>	<u>444,752</u>

See accompanying notes to budgetary schedules.

WAKEFIELD COMMUNITY SCHOOLS DISTRICT NO. 560
 WAKEFIELD, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 EMPLOYEE BENEFIT FUND
 YEAR ENDED AUGUST 31, 2023
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year	<u>68,562</u>	<u>68,613</u>	<u>39,232</u>
RECEIPTS			
Interest	150	612	137
Other			<u>31,983</u>
Total receipts	<u>150</u>	<u>612</u>	<u>32,120</u>
TOTAL FUNDS AVAILABLE	<u>68,712</u>	<u>69,225</u>	<u>71,352</u>
DISBURSEMENTS			
Purchased services	1,000		619
Other items	<u>67,712</u>		<u>2,120</u>
Total disbursements	<u>1,000</u>		<u>2,739</u>
FUND BALANCE, end of year	<u>67,712</u>	<u>69,225</u>	<u>68,613</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>69,225</u>	<u>68,613</u>

See accompanying notes to budgetary schedules.

WAKEFIELD COMMUNITY SCHOOLS DISTRICT NO. 560
WAKEFIELD, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
SCHOOL NUTRITION FUND
YEAR ENDED AUGUST 31, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year	<u>140,715</u>	<u>120,745</u>	<u>177,775</u>
RECEIPTS			
Federal reimbursements	410,000	371,044	450,722
State reimbursements		3,651	
Sales	300,000	132,018	43,567
Interest	250	726	396
Nonrevenue receipts	<u>4,000</u>	<u>3,075</u>	<u>4,797</u>
Total receipts	<u>714,250</u>	<u>510,514</u>	<u>499,482</u>
TOTAL FUNDS AVAILABLE	<u>854,965</u>	<u>631,259</u>	<u>677,257</u>
DISBURSEMENTS			
Cost of food supplies	470,000	357,491	316,604
Salaries and benefits	187,000	193,679	189,073
Purchased services	8,500	6,205	6,619
Supplies and materials	35,000	34,938	33,996
Capital outlay	10,000		10,055
Other expenses	<u>10,500</u>	<u>568</u>	<u>165</u>
Total disbursements	<u>721,000</u>	<u>592,881</u>	<u>556,512</u>
FUND BALANCE, end of year	<u>133,965</u>	<u>38,378</u>	<u>120,745</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>38,378</u>	<u>120,745</u>

See accompanying notes to budgetary schedules.

WAKEFIELD COMMUNITY SCHOOLS DISTRICT NO. 560
 WAKEFIELD, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 BOND FUND
 YEAR ENDED AUGUST 31, 2023
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year	<u>39,532</u>	<u>39,559</u>	<u>39,472</u>
RECEIPTS			
Interest	<u> </u>	<u> 353</u>	<u> 87</u>
TOTAL FUNDS AVAILABLE	<u>39,532</u>	<u>39,912</u>	<u>39,559</u>
DISBURSEMENTS			
Transfer to General Fund	<u>39,532</u>	<u> </u>	<u> </u>
FUND BALANCE, end of year	<u> </u>	<u> 39,912</u>	<u> 39,559</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u> 39,912</u>	<u> 39,559</u>

See accompanying notes to budgetary schedules.

WAKEFIELD COMMUNITY SCHOOLS DISTRICT NO. 560
WAKEFIELD, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
SPECIAL BUILDING FUND
YEAR ENDED AUGUST 31, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year	<u>890,569</u>	<u>859,155</u>	<u>1,023,713</u>
RECEIPTS			
Local			
Property taxes	518,657	459,826	172,380
Interest	4,500	10,463	7,265
State			
Homestead exemption		2,795	1,276
Property tax credit		37,169	13,876
Pro-rate motor vehicle	200	919	381
Nameplate capacity		16,372	8,289
Other			
Categorical grants from corporations and private sources	1,500,000	1,244,021	1,271,543
Loan proceeds			2,200,000
Other nonrevenue receipts		<u>97,707</u>	
Total receipts	<u>2,023,357</u>	<u>1,869,272</u>	<u>3,675,010</u>
TOTAL FUNDS AVAILABLE	<u>2,913,926</u>	<u>2,728,427</u>	<u>4,698,723</u>
DISBURSEMENTS			
Loan repayment	850,000	836,819	442,959
Loan issue costs			44,060
Capital outlay	2,063,926	510,169	3,327,137
Site acquisition and improvement		3,818	12,838
Building acquisition and improvement		62,008	12,574
Total disbursements	<u>2,913,926</u>	<u>1,412,814</u>	<u>3,839,568</u>
FUND BALANCE, end of year	<u> </u>	<u>1,315,613</u>	<u>859,155</u>

WAKEFIELD COMMUNITY SCHOOLS DISTRICT NO. 560
 WAKEFIELD, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 SPECIAL BUILDING FUND
 YEAR ENDED AUGUST 31, 2023
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		1,200,347	814,127
County treasurers		<u>115,266</u>	<u>45,028</u>
 TOTAL FUND BALANCE		 <u>1,315,613</u>	 <u>859,155</u>

See accompanying notes to budgetary schedules.

WAKEFIELD COMMUNITY SCHOOLS DISTRICT NO. 560
WAKEFIELD, NEBRASKA
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
MODIFIED CASH BASIS - BUDGET AND ACTUAL
QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND
YEAR ENDED AUGUST 31, 2023
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year	<u>112,732</u>	<u>112,563</u>	<u>134,793</u>
RECEIPTS			
Local			
Property taxes	100,000	92,267	83,655
Interest	150	740	224
State			
Homestead exemption		547	612
Property tax credit		7,271	6,653
Nameplate capacity	4,000	4,508	4,408
Pro-rate motor vehicle	175	205	194
Total receipts	<u>104,325</u>	<u>105,538</u>	<u>95,746</u>
TOTAL FUNDS AVAILABLE	<u>217,057</u>	<u>218,101</u>	<u>230,539</u>
DISBURSEMENTS			
Debt service principal	115,620	115,852	114,459
Debt service interest	2,356	2,124	3,517
Total disbursements	<u>117,976</u>	<u>117,976</u>	<u>117,976</u>
FUND BALANCE, end of year	<u>99,081</u>	<u>100,125</u>	<u>112,563</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		77,576	90,978
County treasurers		<u>22,549</u>	<u>21,585</u>
TOTAL FUND BALANCE		<u>100,125</u>	<u>112,563</u>

See accompanying notes to budgetary schedules.

WAKEFIELD COMMUNITY SCHOOLS DISTRICT NO. 560
 WAKEFIELD, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 STUDENT FEE FUND
 YEAR ENDED AUGUST 31, 2023
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year	<u>1,197</u>	_____	<u>1,247</u>
RECEIPTS	_____	_____	_____
TOTAL FUNDS AVAILABLE	<u>1,197</u>	_____	<u>1,247</u>
DISBURSEMENTS			
Transfer to general fund	_____	_____	<u>1,247</u>
FUND BALANCE, end of year	<u><u>1,197</u></u>	=====	=====
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		=====	=====

See accompanying notes to budgetary schedules.

WAKEFIELD COMMUNITY SCHOOLS DISTRICT NO. 560
 WAKEFIELD, NEBRASKA
 SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE
 MODIFIED CASH BASIS - BUDGET AND ACTUAL
 ACTIVITIES FUND
 YEAR ENDED AUGUST 31, 2023
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR 2022)

	Original and Final Budget	2023 Actual	2022 Actual
FUND BALANCE, beginning of year	<u>57,789</u>	<u>55,559</u>	<u>32,770</u>
RECEIPTS			
Local receipts			
Interest	100	344	132
Activities receipts	200,000	182,170	155,665
General Fund support	<u>70,000</u>	<u>50,000</u>	<u>50,000</u>
Total receipts	<u>270,100</u>	<u>232,514</u>	<u>205,797</u>
TOTAL FUNDS AVAILABLE	<u>327,889</u>	<u>288,073</u>	<u>238,567</u>
DISBURSEMENTS			
Other disbursements	<u>300,000</u>	<u>275,630</u>	<u>183,008</u>
FUND BALANCE, end of year	<u>27,889</u>	<u>12,443</u>	<u>55,559</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		<u>12,443</u>	<u>55,559</u>

See accompanying notes to budgetary schedules.

WAKEFIELD COMMUNITY SCHOOLS DISTRICT NO. 560
WAKEFIELD, NEBRASKA
NOTES TO BUDGETARY SCHEDULES

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

Basis of Accounting

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

The \$50,000 transfer to the Activity Fund is included in operation and maintenance of plant, and student transportation for budgetary reporting purposes.

Budget Law

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

Comparative Data

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

Reconciliation

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

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

Receipts over disbursements - financial reporting basis	
General Fund	<u>(836,526)</u>
Receipts over disbursements - budgetary basis	
General Fund	(747,565)
Depreciation Fund	(89,573)
Employee Benefit Fund	612
	<u>(836,526)</u>



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

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Wakefield Community Schools District No. 560, Wakefield, Nebraska, as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise Wakefield Community Schools District No. 560, Wakefield, Nebraska's basic financial statements, and have issued our report thereon dated November 6, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Wakefield Community Schools District No. 560, Wakefield, Nebraska's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Wakefield Community Schools District No. 560, Wakefield, Nebraska's internal control. Accordingly, we do not express an opinion on the effectiveness of Wakefield Community Schools District No. 560, Wakefield, Nebraska's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2023-001, 2023-002, and 2023-003 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Wakefield Community Schools District No. 560, Wakefield, Nebraska's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

Government Auditing Standards requires the auditor to perform limited procedures on the Wakefield Community Schools District No. 560, Wakefield, Nebraska's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Wakefield Community Schools District No. 560, Wakefield, Nebraska's responses were not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on them.

Purpose of this Report

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

Dana J Cole + Company, LLP

O'Neill, Nebraska
November 6, 2023



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

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

Report on Compliance for Each Major Program

Opinion on Each Major Federal Program

We have audited Wakefield Community Schools District No. 560, Wakefield, Nebraska's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the District's major federal programs for the year ended August 31, 2023. Wakefield Community Schools District No. 560, Wakefield, Nebraska's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Wakefield Community Schools District No. 560, Wakefield, Nebraska complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in 2023-004 to be a significant deficiency.

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

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

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

Dana F Cole + Company, LLP

O'Neill, Nebraska
November 6, 2023

WAKEFIELD COMMUNITY SCHOOLS DISTRICT NO. 560
WAKEFIELD, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2023

SECTION I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weaknesses identified: Yes No

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

Noncompliance matter to the financial statements disclosed: Yes No

Federal Awards

Internal control over major programs:

Material weakness identified: Yes No

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

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

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

Identification of major programs:

Child Nutrition Cluster	10.555/10.553/10.559/10.582
Title III ESSA	84.365A

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

Auditee qualified as a low-risk auditee: Yes No

WAKEFIELD COMMUNITY SCHOOLS DISTRICT NO. 560
WAKEFIELD, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2023

SECTION II. FINDINGS - FINANCIAL STATEMENT AUDIT

2023-001 SEGREGATION OF DUTIES

Criteria

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

Condition

Due to the size of the District, there is limited segregation of duties over bookkeeping and accounting functions. The same individual routinely reconciles the bank statements, processes payroll, including initiation and control of automated banking transactions, makes journal entries, and manages the general ledger functions. Controls over Activities Fund receipts, especially gate receipts, are also limited.

Cause

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

Potential Effect

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

Recommendations

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

District's Response

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

2023-002 FINANCIAL STATEMENT PREPARATION AND REVIEW

Criteria

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

WAKEFIELD COMMUNITY SCHOOLS DISTRICT NO. 560
WAKEFIELD, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2023

SECTION II. FINDINGS - FINANCIAL STATEMENT AUDIT (Continued)

2023-002 FINANCIAL STATEMENT PREPARATION AND REVIEW (Continued)

Condition

The District does not have a system of internal control that would provide management with reasonable assurance that the District's financial statements and related disclosures are complete and presented in accordance with the modified cash basis of accounting. As such, management requested us to prepare a draft of the financial statements, including the related note disclosures.

Cause

Management has requested that the auditors prepare the financial statements and related notes to the financial statements in accordance with the modified cash basis of accounting.

Potential Effect

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

Recommendations

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

District's Response

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

2023-003 DOCUMENTATION OF PROCEDURES

Criteria

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

WAKEFIELD COMMUNITY SCHOOLS DISTRICT NO. 560
WAKEFIELD, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2023

SECTION II. FINDINGS - FINANCIAL STATEMENT AUDIT (Continued)

2023-003 DOCUMENTATION OF PROCEDURES (Continued)

Condition

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

Cause

The District has limited number of personnel.

Potential Effect

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

Recommendations

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

District's Response

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

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2023-004 INTERNAL CONTROL OVER SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS PREPARATION AND REVIEW

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

Criteria

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

WAKEFIELD COMMUNITY SCHOOLS DISTRICT NO. 560
WAKEFIELD, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2023

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

2023-004 INTERNAL CONTROL OVER SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS PREPARATION AND REVIEW (Continued)

Condition

The District does not have a system of internal control that would provide management with reasonable assurance that the District's schedule of expenditures of federal awards and related disclosures are complete and presented in accordance with the modified cash basis of accounting. As such, management requested us to compile the trial balance from the general ledger and prepare a draft of the schedule of expenditures of federal awards, including the related note disclosures.

Cause

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

Potential Effect

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

Recommendation

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

Views of Responsible Officials and Planned Corrective Actions

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

WAKEFIELD COMMUNITY SCHOOLS DISTRICT NO. 560
WAKEFIELD, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2023

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

CONTROL DEFICIENCIES REPORTED IN PRIOR YEAR

Items 2023-001, 2023-002, 2023-003, and 2023-2004 were also reported for the year ended August 31, 2022, in our report dated November 3, 2022, as 2022-001, 2022-002, 2022-003 and 2022-005. The following prior year finding has not been resolved as follows:

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

Child Nutrition Cluster (Assistance Listing No. 10.553/10.555/10.559/10.582)
Significant Deficiency

Criteria

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

Condition

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

Cause

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

Effect

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

Recommendations

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

WAKEFIELD COMMUNITY SCHOOLS DISTRICT NO. 560
WAKEFIELD, NEBRASKA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED AUGUST 31, 2023

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

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

District's Response

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

Current Status

The District promptly contacted the state on September 28, 2022, by email. On October 26, 2022, the District notified the state to deduct the overpayment from future claims. As of our audit date this has not been done. The District has contacted the state again for resolution.



**DANA F. COLE
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CERTIFIED PUBLIC ACCOUNTANTS

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November 6, 2023

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

Dear Members of the Board:

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

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

As a result of the above tests of compliance over Wakefield Community Schools District No. 560, Wakefield, Nebraska's student membership and attendance reporting we state the following:

1. We documented the District's policies and procedures for collecting student membership and attendance data.
2. We determined that the District was following its policies and procedures for collecting student census data.
3. We determined that attendance at the District is collected at least daily and calculated to the nearest hundredth of a day.
4. We determined that the District maintains a cumulative attendance and membership record for each student.
5. We determined that the cumulative attendance and membership records contain the date of enrollment, number of days or partial days in attendance and absent during each school year enrolled, and the date of withdrawal or graduation.

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

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

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

Yours truly,

A handwritten signature in cursive script that reads "Dana F. Cole & Company, LLP".

DANA F. COLE & COMPANY, LLP

NDE -
RULE 10

Annual Review
Of
Wakefield Community School
Safety and Security Plan

Walk Through Conducted on
October 3, 2023

By
Craig Frerichs
October 3, 2023

Overview

Craig Frerichs completed the annual review of Wakefield Community School Safety and Security Plan on October 3, 2023. This review is required and conducted in accordance with rules and regulations established by the Nebraska Department of Education. This specific rule is NDE, Rule 10, 011.01D

The review was a process that included:

1. A checklist of considerations was discussed with your Superintendent.
2. A walkthrough of the facility was made with your custodian Rex Hansen and observations discussed.
3. A review of your Safety and Security Plans were discussed with your Superintendent.
4. An exit review of the findings was made with your Superintendent. Rex should be commended for taking time to show me through your building.
5. A written report of all findings is to be forwarded to the Superintendent.

When entering your facility through the breezeway, I used your buzz-in system to contact the office. I was taken to Mr. Farup office where greeted me to start the safety visitation process. The buzz in security system you have in place is adequate but has no secure are after entering. Your security camera system is being updated throughout your facility for the safety of your staff and students.

While visiting the Wakefield Community School Plant, I was pleased with the clean and orderly atmosphere. Your building has been well kept and is in excellent condition. As I toured your facility I found the following suggestions for you to consider. Your new stadium is a beautiful state of the art facility that will serve your students for years to come.

Suggestions to be addressed during my visit:

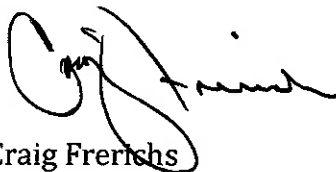
- Three Posters are suggested for each classroom, which include a tornado evacuation map, fire evacuation map, and I Love U Guys poster. All are found in each room.
- The science rooms are well arranged and orderly. A Gas shut-off sign is needed near your gas shut-off valve for quick location if needed.
- Numbering of your classrooms inside for quicker identification is completed in your elementary and high school.
- Custodial rooms with chemicals now have a chemical sign on the door as a reminder where chemicals are stored.
- Keep an eye on your Industrial Arts Department for proper egress throughout the year. It is not a large area so needs to constantly be organized. Use a cleanup chart to have students help take the responsibility to keep the shop clean and organized. Be sure your students wear eye protection at ALL times. Having a larger new shop area would be a huge improvement.
- Your playground area is a very nice large area that will accommodate many students.
- Getting people trained in Treat Assessment will help with safety and security.
- Getting a new fob system for entering your building was a great idea.
- Getting trained in Safe2Schools will serve your students well.
- Please be sure to log your drills to make sure you have completed them as suggested. I would recommend trying to have a re-unification drill this year if possible.
- Be sure your bullying policies are up to date.
- Signs in your hallways are needed where to find your shelters.
- Having an electronic spreadsheet to document inspections of playground, fire extinguishers, fire exit signs, etc. is great!

- New door sensors is a great system knowing when a door is opened at any time to keep track of anyone leaving or entering the building.
- New cameras with facial recognition will soon be placed in the school for better safety.
- Re-unification training will take place Oct. 25th to prepare for a re-unification drill later this year.
- Modules need to be locked during the day. Having students leave them for the restroom is not a good situation. Anytime a student leaves the module is a safety and security issue.
- Crowded classrooms are a safety issue for your school. Exiting a classroom can create issues of egress when over crowded.
- When entering your building through a buzz in system, once in, you do not have a good secure system for those entering. You may want to look at a two or three door area secure system before entering your main building.

During my meeting with your Superintendent, I was impressed how well he has pushed for safety and security in your facility. He is adamant about having a safe and secure building. I understand if a bond is passed a Wakefield, every issue of safety would be addressed and eliminated from overcrowding, modular classroom safety, Industrial Arts program issues, Main entrance safety Issues just to mention a few. In todays world safety cannot be stressed enough in our schools for the safety and security of our students.

Due to the continued threat with covid variances in our society, continue to take it very serious to protect your students. Continue to schedule drills for your HOLD, SECURE, LOCKDOWN, EVACUATE, SHELTER, and Reunification. The more drills you can have the better students and staff will react if ever a need. This might be a good year to have a Re-Unification drill.

My observations/concerns for each facility and each room reflect only one person's observations and opinions based on that particular day and time. They should not be considered final judgments that schools must enact immediately.



Craig Frerichs

Rule 10 School Safety Recommendations

School District: Wakefield Date: OCTOBER 3, 2023

- | | | |
|---|------------|-----------|
| 1. School district has a Labor and Safety committee: | <u>Yes</u> | No |
| a. Composition includes representatives from each work department one being an EMT | <u>Yes</u> | No |
| b. Composition (includes local law enforcement, fire department, rescue) Great Job!
Having representatives from these departments helps the safety of your school. | <u>Yes</u> | No |
| c. Meetings (Recommended to meet at least quarterly) | <u>Yes</u> | No |
| d. Safety committee conducts an annual review of the safety and security plan | <u>Yes</u> | No |
| e. External visitation. | <u>Yes</u> | No |
| 2. School district has adopted the Standard Response Protocol (SRP) http://iloveyouguys.org
They have a modified SRP. The new version of SRP has been approved for your school. | <u>Yes</u> | No |
| 3. The school system has established Standard Response Protocol (SRP) procedures to monitor school
Safety and security protocols for off-campus school sponsored events. | <u>Yes</u> | No |
| 4. The school system has policies and protocols regarding security and visitor management in alignment
With Readiness and Emergency Management of Schools (REMS) | <u>Yes</u> | No |
| 5. The school system has developed and implements security and visitor policies and protocols for
Specialized areas (pools, gyms, pre-kindergarten, playgrounds, fences, vehicles/buses, vehicle facilities,
Bus barns, science labs, sporting venues, cafeterias, kitchens, and classrooms with exterior doors, portables) | <u>Yes</u> | No |
| 6. The school system has planned protocols for required drills, including, but not limited to: | | |
| a. Fire Drills | <u>Yes</u> | No |
| b. Tornado Drills | <u>Yes</u> | No |
| c. Bus Evacuation Drills | <u>Yes</u> | No |
| ALL DRILLS ARE UP TO DATE
<i>(The school system shall provide training for the specified employees in the required drill areas
 In compliance with local, state, and federal regulations)</i>
<i>Are there maps in each room indicating where to go for each drill?</i> | <u>Yes</u> | No |
| 7. The school system has planned protocols for non-required drills, including but not limited to: | | |
| a. HOLD Drills are planned for this year. | <u>Yes</u> | No |
| b. SECURE Drills are planned for this year. | <u>Yes</u> | No |
| c. LOCKDOWN Drills (multiple sites) Are planned for this year. | <u>Yes</u> | No |
| d. EVACUATE Drills are planned for this year. | <u>Yes</u> | No |
| e. SHELTER Drills are planned for this year. | <u>Yes</u> | No |
| f. Reunification Drills were not done last year. I would like to see one <u>Planned for this year.</u>
One with only staff and one in the spring with everyone is planned. | <u>Yes</u> | <u>No</u> |
| 8. The school system has assessed positive relationships between employees and students | <u>Yes</u> | No |
| 9. The school system has assessed positive relationships between students and students | <u>Yes</u> | No |
| 10. The school system has a process in place to assist and address identified individuals who exhibit signs
Have risky, harmful, or violent behaviors and /or pose a threat of committing criminal activity (THREAT ASSESSMENT)
Someone has been trained in Levels I – III. Good Job! I think you will find this very helpful. | <u>Yes</u> | No |
| 11. All school employees wear picture ID's | <u>Yes</u> | No |
| 12. School personnel monitor entrances at the beginning of the day | <u>Yes</u> | No |
| 13. School personnel monitor entrances after open-campus lunch. No Open Campus | NA | NA |
| 14. School personnel monitor hallways between classes | <u>Yes</u> | NO |

15. School personnel monitor hallways and exits at the end of the day	<u>Yes</u>	No
16. School personnel monitor parking lots Cameras are used if needed	Yes	<u>No</u>
17. The school building has a clearly marked main entrance	Yes	<u>No</u>
18. The external doors are locked during the school day	<u>Yes</u>	No
19. The school building has a controlled entry (buzz-in system with camera identification)	<u>Yes</u>	No
20. The school building has surveillance cameras and recording equipment	<u>Yes</u>	No
21. All classroom doors and offices can be locked	<u>Yes</u>	No
22. The school has visible signage to identify interior/exterior spaces for emergency responders. All drills will be pre-arranged.		
a. Tornado Shelter(s) Arrows are needed in hallways to locate shelters.	<u>Yes</u>	No
b. Chemical Supply Rooms	<u>Yes</u>	No
c. Boiler Room/Mechanical Rooms	<u>Yes</u>	No
23. Outside entry/exit doors are numbered (large numbers visible from the street)	<u>Yes</u>	No
24. Fire exit route and tornado shelter route are posted in each classroom and office	<u>Yes</u>	No
25. Exit lights are in proper working order	<u>Yes</u>	No
26. Emergency lights are in proper working order	<u>Yes</u>	No
27. All state fire codes are being followed	<u>Yes</u>	No
28. All safety and security plans include the needs of students, employees, and persons with and without Disabilities or any person(s) with limited English proficiency	<u>Yes</u>	No
29. Classrooms numbered inside and out for identification.	<u>Yes</u>	No
30. Have Maps of your school been distributed to Fire/ Law/Rescue	<u>Yes</u>	No
31. All drills include bus drivers, cooks, custodians, Substitutes, etc.	<u>Yes</u>	No
32. Is each drill recorded, discussed, for future reference?	<u>Yes</u>	No
33. Have you met with your staff and students on cyber bullying (speaker/workshop)? On-Line training as well as having KSB has been used.	<u>Yes</u>	No

AQuESTT Report	22-23	21-22	Change	22-23 Standard Score z-score
District Classification	Great	Good		
ELA & Math % Proficient (NCAS & ACT)	58.10%	43.10%	15.00%	
4-year Graduation	94.12%	95.45%	-1.33%	
7-year Graduation	100.00%	95.00%	5.00%	
Chronic Absenteeism	5.71%	12.68%	-6.97%	0.52
ELL Proficiency	45.95%	37.36%	8.59%	0.27
Growth % ELA & Math	72.12%	64.76%	7.36%	0.52
% Non-Proficiency ELA & Math	41.90%	56.90%	-15.00%	0.55
Science Proficiency	69.07%	77.14%	-8.07%	-0.03
High School	22-23	21-22		
Classification	Great	Excellent		
ELA & Math % Proficient (ACT)	59.38%	61.67%	-2.29%	
4-year Graduation	94.12%	95.45%	-1.33%	
7-year Graduation	100.00%	95.00%	5.00%	
Chronic Absenteeism	12.73%	19.08%	-6.35%	0.51
ELL Proficiency	27.27%	38.64%	-11.37%	-0.95
% Non-Proficiency ELA & Math	40.62%	38.33%	2.29%	0.88
Science Proficiency	59.38%	73.33%	-13.95%	-0.63

Middle School (JH)	22-23	21-22		
Classification	Great	Good		
ELA & Math % Proficient (NCAS)	66.42%	44.85%	21.57%	
Chronic Absenteeism	4.23%	10.81%	-6.58%	0.59
ELL Proficiency	13.64%	30.77%	-17.13%	-1.83
Growth % ELA & Math	67.74%	57.35%	10.39%	0.01
% Non-Proficiency ELA & Math	33.58%	55.15%	-21.57%	0.33
Science Proficiency (8th Grade only)	74.29%	68.57%	5.72%	0.28
Elementary	22-23	21-22		
Classification	Great	Good		
ELA & Math % Proficient (NCAS)	54.05%	38.06%	15.99%	
Chronic Absenteeism	2.08%	10.23%	-8.15%	0.52
ELL Proficiency	60.45%	38.39%	22.06%	1.21
Growth % ELA & Math	74.76%	69.90%	4.86%	0.83
% Non-Proficiency ELA & Math	45.95%	61.94%	-15.99%	0.6
Science Proficiency (5th Grade only)	73.33%	87.50%	-14.17%	0.23

NSCAS	Goal 23-24	22-23	21-22	Difference
ELA % Proficient		56%	42%	14%
Math % Proficient		59%	36%	23%
Science % Proficient		72%	74%	-2%
ELA by grade				
3rd		52%	44%	8%
4th		61%	43%	18%
5th		52%	39%	13%
6th		62%	45%	17%
7th		38%	44%	-6%
8th		70%	41%	29%
Math by grade				
3rd		48%	44%	4%
4th		50%	20%	30%
5th		45%	28%	17%
6th		57%	32%	25%
7th		66%	53%	13%
8th		86%	35%	51%
Science by Grade				
5th		71%	81%	-10%
8th		73%	65%	8%
Demographic Groups % (3rd-8th)				
ELA SE		13%	7%	6%
Math SE		28%	14%	14%

Science SE		38%	67%	-29%
ELA ELL		32%	21%	11%
Math ELL		44%	19%	25%
Science ELL		59%	53%	6%
ELA Poverty		50%	29%	21%
Math Poverty		54%	27%	27%
Science Poverty		67%	58%	9%

ELP21							
District							
Year	# Tested	# Proficient	% Proficient	# Eligible	# On track	% On Track	
22-23	150	23	15.33%	111	51	46.00%	
21-22	135	6	4.4%	91	34	37.36%	
20-21	122	9	7.4%	87	30.5	35.06%	
19-20	130	15	11.5%	101	45.5	45.05%	
Secondary							

ACT Data	22-23	21-22	20-21
	Class of 24	Class of 23	Class of 22
ELA % Proficient	53%	53%	37%
Math % Proficient	53%	63%	33%
Science % Proficient	53%	69%	33%
ELA SE	33%	0%	0%
Math SE	0%	0%	0%
Science SE	0%	0%	0%
ELA ELL	0%	42%	0%
Math ELL	0%	50%	29%
Science ELL	0%	50%	14%
ELA Poverty	37%	54%	33%
Math Poverty	37%	54%	33%
Science Poverty	42%	69%	22%

Superintendent Report

Mr. Farup

November 13, 2023

Guiding Principle II: Layered Continuum of Supports

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

- I attended a Standard Response Protocol and Standard Reunification Method training on October 25th. This method is being utilized by most schools (and in communities) in Nebraska.
- We will schedule a reunification drill with staff only in the spring.
- Attached to the agenda is our Rule 10 Safety inspection.

Guiding Principle III: Data-Based Decision-Making

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

- Our AQuESTT Report will be made publicly available on November 22nd.
- Data from the report is attached to my report.
- We have produced remarkable growth in just about every indicator. Our entire staff deserves high praise and recognition. It is evidence we are going in the right direction.
- I will submit an article to the paper and post on social media after the 22nd.
- Our profile site is <https://nep.education.ne.gov//snapshot.html#90-0560-000>
- I've attached a comparison study of school districts in our array. This document will be helpful in our negotiations with the Teachers Association.

Guiding Principle IV: Communication and Collaboration

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

- We hosted our annual Veteran's Day assembly on Friday, November 10th.
- There were 17 Veterans awarded the Quilt of Honor.

- It was a great event, and many people helped make it great. Especially Kelsy Thomas, Rex Hansen, Tiffany Lamprecht, Jennifer Trenhaile, and The Wakefield Quilt Shop quilters.
- We have held 4 community events regarding the bond election, and I was invited to another event. There was great dialogue and questions during all events. My faith in the people of Wakefield was reinforced by the decorum of all participants. No matter the outcome, I know our community will continue to work together for the good of our students, district, and community.

**Wakefield Community School
Board of Education Regular Meeting
Monday, October 9, 2023 5:30 PM**

Posted Locations:

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

Posted Date: 10/05/2023

The Board of Education Regular Meeting convened in open and public session on Monday, October 9, 2023 at 5:30 PM in the HS Computer Lab - Room 213 at 802 Highland Street Wakefield, NE 68784.

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

Opening Procedures

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

Attendance Taken at 5:30 PM:

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

Absent: Jim Litchfield,

Present: 5, Absent: 1.

Approval of Agenda

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

Yea: Brown, Dorcey, Keagle, Lundahl, Riewer

Yea: 5, Nay: 0

Awards and Special Recognition

- Mrs. Zach shared with the board that she has seen so much growth in Donna Johnson this year as a SPED Teacher and the services she is providing K-3 students.
- Our new Speech Pathologist, Caitlyn Smith, is co-teaching in the 5th Grade Classroom so all students are benefiting from her services.

Recognition of Visitors/Communication from the Public

WEA

- Donna Johnson is coaching One Act again this year with the help of Katlyn Pommer. There are 27 students with cast and crew participating this year. They are going to their first festival in Wynot, hosting a dual against Allen and will be holding a dinner and show on November 11 open to the community.

Presentation by Sara Schlickbernd regarding AimsWeb Data from Fall of 2023.

- All elementary students participate in AimsWeb Assessments in the fall, winter and spring. The assessment tests on letter naming fluency, letter work sound fluency, oral reading fluency, phoneme segmentation, vocabulary, reading comprehension and silent reading fluency.
- How are we meeting the reading needs of our students?
 - K-3 Implementation of IMSE Impact Plus Structured Literacy Program
 - All K-3 teachers and specialists were trained during the summer of 2023
 - Every K-3 classroom has a block of time dedicated to explicitly teaching phonics using the Orton-Gillingham approach.

- Progress Monitoring
 - We are progress monitoring Oral Reading Fluency on ALL students, either weekly, bi-weekly, or monthly, depending on their level of performance.
 - We will review progress monitoring data regularly to make instructional and grouping changes
- Data-driven Intervention Time
 - K-3 implementing a “flood” model for intervention time. We flood each grade with as many specialists (Reading, EL, SPED), teachers, and paras so ALL students are receiving small group time based on their needs.
 - 4-6 students who fall below benchmark are receiving daily reading intervention during each grade’s WIN time.

Reports

Elementary Principal Report

- Total elementary enrollment as of 9/28/2023 is 350.
- During Professional Development time, the math teachers met with Kellon Conroy, from ESU 1, to work on aligning the Reveal Math Curriculum with the new state standards. This is a working document the teachers will have to show all the state standards are covered in the Reveal Math Curriculum. Teachers will be able to fill this out during the school year as they use the Reveal Math Curriculum. The document shows the following information:
 1. Module/Chapter
 2. Lesson
 3. 2022 NE State Standard(s)
 4. Number of Days each teacher spent on the lesson
 5. Month/Quarter it was taught

If there are concepts that are missing from the curriculum, teachers will add what concept they are adding and when it is being taught. This will be a great curriculum tool going forward to help teachers to use the Reveal Math Curriculum at its highest level.

- I have received the results from the NSCAS test from the Spring 2023. The results are as follows:

Language Arts	Developing	On Track	Advanced	Above State Average
4 th	19	17	5	20 (49%)
5 th	16	12	10	22 (61%)
6 th	14	9	7	15 (50%)
Math	Developing	On Track	Advanced	Above State Average
4 th	21	16	4	19 (46%)
5 th	19	17	2	14 (39%)
6 th	16	11	3	11 (37%)
Science	Developing	On Track	Advanced	Above State Average
6 th	7	20	3	14 (47%)

- On Friday, September 29th, the elementary school had a birthday assembly. Students and staff that had birthdays in July, August, and September were recognized at this time. Once everyone’s name had been called, the entire school sang Happy Birthday to them. Students and staff with birthdays received a “Happy Birthday” pencil and a Tootsie Pop.
- Also, at this time, *Super Trojan* certificates, which were designed by Mrs. Kruse, were given out to a student at each grade level. This is something we will do at every birthday assembly. Teachers from each grade level nominated students from their class who they felt went above and beyond expectations. Each student was able to pick a book out of our book vending machine. Parents of the students were invited to come and watch them receive their award. Those students were: PreKindergarten (3 yr olds): Cruz Torres; PreKindergarten (4 yr olds): Holden Kammer; Kindergarten: Jessly Maldonado Pedro; 1st Grade: Ximena Hernandez; 2nd

Grade: Yuleidy Alonzo Guterrez; 3rd Grade: Jose Ruiz Arana; 4th Grade: Ella Reimers; 5th Grade: Melanie Armendariz; 6th Grade: Madelyne Herting

Secondary Principal Report

- Parent Teacher Conferences are scheduled for October 11 and 12th from 3-7pm
- Formal Evaluations and Classroom Walkthroughs started last week. I am trying to complete one formal evaluation a week. I gave the staff being evaluated a specific week and they chose the day and time. The summative evaluation will be unannounced during the 2nd semester.
- Conference Volleyball Tournament seedings come out on Tuesday, October 10. Tournament starts with seeds 5, 6, 7 and 8 hosting games on October 14. Wakefield won't play until October 16 either in Homer or LCC. Consolation and Finals are scheduled to be played in Laurel on October 17, 2023. Consolation at 5:30p.m. and Championship to follow.
- K-12 Science Curriculum Teams are working through materials received from a variety of vendors. Jr. High has received sample textbooks and manuals, plus digital access to curriculum. Elementary vendor materials should be arriving at any time.
- I have reached out to WSC about the possibility of having some of the WSC students to serve as tutors for Math and possibly some other classes.

District Program Director Report

- The District Leadership Team met in September. We completed factual data points for NSCAS data and ELPA21 data. We also met in our focus groups to discuss timelines and due dates for report or grant submissions and who in the group is responsible for reminding members of timeline activities.
- The PBIS focus group from our District Leadership Team participated in a PBIS webinar. The intent of this webinar was to help the focus group revisit their plan for PBIS rollout and refresh their knowledge of the components of Tier 1.
- EL monitoring forms have been collected. The EL department will review the data to determine if additional support for students who are proficient or progressing-high is needed. The EL department will also determine if staff needs professional development in using the monitoring form or implementing strategies that help our EL students be successful in the classroom.
- The counseling department met to prepare for the distribution of the SEBL screener for grades 3-12. Letters were mailed to parents. The screener will be given the week of Oct. 9. Students in grades 7-12 will complete the screener online. Mrs. Vinchattle will give the screener via paper/pencil to students in grades 3-6 during her classroom guidance time. The department will meet once screeners are completed to organize and examine the data.
- The preschool teachers examined TS Gold data during professional development. Professional development was facilitated by Kary Pfeil, ESU1 Early Childhood Specialist. Kary helped us to better understand how OSEP uses the data collected from TS Gold. She had great advice for inputting data into TS Gold during required checkpoints.
- I attended the Dixon County LB1184 meeting. This meeting was attended by law enforcement, DHHS case workers, local school guidance counselors, Dixon County Attorney, and family advocates. We discussed specific cases, some that involved students in our school district. This meeting creates an opportunity to partner with those who support families in our community. It is also a good opportunity to learn how community agencies operate. My biggest takeaway was how important it is to support SEBL in our school. We must continue to try to educate and support our families to promote healthy living and choices.

Superintendent Report

- 2023-2024 official enrollment as of October 1st is 596. NDE Fall Membership (K-12 + PK4x.5) is 552. Last year we were 567 for total enrollment and 528 for NDE Membership.
- Our state aid was reported as \$2,683,393 on Feb. 28; after June 9th, it was \$2,699,464. So, the LB 243 difference is \$16,071. The reduction in the levy was mostly due to the additional state aid we would already get. This leads me to believe we will continue to receive that aid. In conversations with State Senators and the Governor, they indicated this level of funding would last at least six years.

- Will the School levy increase with the addition of the construction if the bond passes? It could go up, but not significantly. The state aid will be there, LB 243 will still be there, and if past history is an indicator we have been able to hold general fund expenditures down even while we added certified staff. We have added 10 FTE certified positions in the last 4 years and our general fund tax asking has been:
 - \$4,353,169 in 23-24 \$7,304 per student
 - \$4,816,162 in 22-23 \$8,494 per student
 - \$4,710,866 in 21-22 \$8,628 per student
 - \$4,607,107 in 20-21 \$8,361 per student
- Community Bond Election meetings will be held October 10th, October 17th, and November 2nd. All meetings will be at 6:00 in the main gym.
- I attended the NCSA Educators Academy for Legislative Advocacy where I learned the ins-and-outs of the state legislature and participated in mock hearings where I gave testimony in front of a mock panel of senators. I will prepare to give actual testimony in front of a legislative committee in the spring session.
- I attended a GetConnected after school program conference to learn of more opportunities for grant funding for our after-school programs. I connected with many people and cultivated relationships to help us procure funding for the program in the future. I am confident we will be able to fund this program outside of the general education budget.
- I attended the NASB Labor Relations Conference. This year is a negotiations year. I also learned a lot about recruiting and retaining all staff, certified and classified. There could be some changes to the Fair Labor Standards Act that could apply to the district.

Board Committee Reports

Board Policy

- Committee met to review the 4000-policy series. There are some questions to resolve, but the committee will bring the revisions to the board for approval at the November meeting.

American Civics, Curriculum & Technology

- The board is required to hold semiannual American Civics hearing. The hearing will be scheduled prior to the November board meeting.

Negotiations & Public Relations

- Jeff Keagle, Eric Riewer and Mr. Farup attended the NASB Labor Relations conference.
- Negotiations with the WEA need to hold their first meeting prior to November 1.

Discussion and Action Items

Consent Agenda

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

Yea: Brown, Dorcey, Keagle, Lundahl, Riewer

Yea: 5, Nay: 0

Bills were reviewed by the Finance Committee and approved as follow: General: \$488,146.52; Lunch: \$40,754.13; Payroll: \$287,129.46; Activities: \$19,674.76.

Hold for discussion and possible action a request by the Wakefield Education Association to be certified as the exclusive bargaining unit for the 2025-26 school year.

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

Motion to certify the Wakefield Education Association as the exclusive bargaining unit for the certified teachers for the 2025-2026 school year passed with a motion by Keagle and a second by Riewer.

Yea: Brown, Dorcey, Keagle, Lundahl, Riewer

Yea: 5, Nay: 0

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

Motion to appoint Josh Dorcey as the voting delegate to the 2023-24 NASB Delegate Assembly passed with a motion by Keagle and a second by Riewer.

Yea: Brown, Dorcey, Keagle, Lundahl, Riewer

Yea: 5, Nay: 0

Take action to approve the Superintendent Evaluation.

The board will approve the evaluation in this meeting and discuss it in the November Board Meeting.

Motion to approve the superintendent evaluation passed with a motion by Dorcey and a second by Lundahl.

Yea: Brown, Dorcey, Keagle, Lundahl, Riewer

Yea: 5, Nay: 0

Upcoming Dates and Times

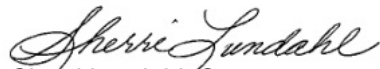
- Policy Committee Meeting – November 9 at 2:30
- American Civics Hearing – November 13 at 5:30
- Regular Board Meeting – November 13 following American Civics Hearing

Adjournment

Motion to adjourn the meeting at 7:33pm passed with a motion by Riewer and a second by Keagle.

Yea: Brown, Dorcey, Keagle, Lundahl, Riewer

Yea: 5, Nay: 0


Sherri Lundahl, Secretary


Becky Gothier, Recording Secretary

Wakefield Community School

Cash Summary Report

Accounting Cycle: FY23-24; Beginning Period: Period 02 (10/01/2023 - 10/31/2023) ; Ending Period: Period 02 (10/01/2023 - 10/31/2023) ; Show Prior Year Expense/Encumbrance: No; Prior Year Ending Balance for Beginning Balance: No; Include Transactions after the Last Period: None; Exclude Closing Entries: No; Include Unposted Transactions: No; Created On: 11/10/2023 11:57:49 AM

Fund	Description	Beginning Balance	Revenue	Expenditure	Other	Ending Balance	Encumbrances	Liabilities	Available
01	General Fund	\$1,680,616.71	\$472,953.78	(\$811,385.75)	\$0.00	\$1,342,184.74	(\$145,171.26)	\$0.00	\$1,197,013.48
02	Depreciation Fund	\$376,591.44	\$455.62	\$0.00	\$0.00	\$377,047.06	\$0.00	\$0.00	\$377,047.06
03	Employee Benefit Fund	\$69,283.95	\$65.60	\$0.00	\$0.00	\$69,349.55	\$0.00	\$0.00	\$69,349.55
05	Activity Fund	\$48,662.46	\$0.00	\$0.00	\$0.00	\$48,662.46	\$0.00	\$0.00	\$48,662.46
06	School Nutrition Fund	\$25,802.22	\$64,256.90	(\$50,169.63)	\$1,478.78	\$41,368.27	(\$7,330.64)	(\$500.14)	\$33,537.49
07	Bond Fund	\$39,946.40	\$37.82	\$0.00	\$0.00	\$39,984.22	\$0.00	\$0.00	\$39,984.22
08	Special Building Fund	\$1,328,118.45	\$20,166.53	\$0.00	\$0.00	\$1,348,284.98	\$0.00	\$0.00	\$1,348,284.98
09	QCPUF Fund	\$100,199.68	\$3,834.50	\$0.00	\$0.00	\$104,034.18	\$0.00	\$0.00	\$104,034.18
11	Interim Fund	\$4,586.77	\$800.01	(\$3,510.00)	\$0.00	\$1,876.78	\$0.00	\$0.00	\$1,876.78
Sub Total		\$3,673,808.08	\$562,570.76	(\$865,065.38)	\$1,478.78	\$3,372,792.24	(\$152,501.90)	(\$500.14)	\$3,219,790.20

Wakefield Community School

Budget Report - October 31, 2023

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

FUNCTION	October Expenses	Current Budget	Actuals (YTD)	Encumbrances (YTD)	Available	% of Budget Used
01100 - Regular Instruction	\$356,933.42	\$0.00	\$714,107.20	\$11,200.24		
01150 - Limited English Proficiency Programs	\$28,773.82	\$0.00	\$59,462.45	\$729.55		
01160 - Poverty Programs	\$29,315.99	\$0.00	\$60,481.39	\$0.00		
01190 - Early Childhood Educational Programs	\$20,034.66	\$0.00	\$37,999.60	\$1,000.00		
01200 - Special Education Instructional Programs - School Age	\$59,270.83	\$0.00	\$113,063.02	\$298.98		
01291 - Special Education Instructional Programs - Ages 3-5	\$7,033.23	\$0.00	\$14,976.16	\$0.00		
01300 - Summer School	\$0.00	\$0.00	\$58.52	\$0.00		
02120 - Guidance Services	\$13,846.11	\$0.00	\$28,371.43	\$245.93		
02130 - Health Services	\$7,267.71	\$0.00	\$12,257.50	\$5,995.00		
02190 - Support Services - Student - Other	\$0.00	\$0.00	\$176.00	\$0.00		
02220 - Library or Media Services	\$89.11	\$0.00	\$284.11	\$286.90		
02290 - Other Support Services - Instructional Staff	\$0.00	\$0.00	\$278.36	\$0.00		
02310 - Board of Education	\$22,759.56	\$0.00	\$23,523.78	\$2,873.00		
02320 - Executive Administration	\$17,499.34	\$0.00	\$34,425.78	\$507.00		
02410 - Office of the Principal	\$33,681.68	\$0.00	\$69,519.58	\$0.00		
02490 - School Administration Other	\$2,565.80	\$0.00	\$5,067.79	\$0.00		
02510 - Fiscal Services	\$10,525.38	\$0.00	\$22,070.73	\$1,848.00		
02580 - Administrative Technology Service	\$9,808.07	\$0.00	\$23,709.41	\$110,857.48		
02610 - Operation of Buildings	\$54,374.33	\$0.00	\$87,878.42	\$2,033.13		
02630 - Care and Upkeep of Grounds	\$471.75	\$0.00	\$2,579.55	\$0.00		
02670 - Safety	\$10,533.55	\$0.00	\$10,619.55	\$0.00		
02710 - Vehicle Operation and Purchasing - Regular Education	\$22,034.65	\$0.00	\$35,840.31	\$0.00		
02712 - Vehicle Operation and Purchasing - School Age SPED	\$44,529.00	\$0.00	\$44,529.00	\$0.00		
02730 - Vehicle Servicing and Maintenance - Regular Education	\$3,827.80	\$0.00	\$7,931.15	\$0.00		
03100 - Food Services Operations	\$7,066.01	\$0.00	\$14,132.02	\$0.00		
06200 - Federal Services - Title I, Part A ESSA Improving Basic Programs Operated by Local Educational Agencies	\$11,273.73	\$0.00	\$23,014.41	\$125.00		
06700 - Federal Services - Federal Vocational and Applied Technology Education (Carl Perkins)	\$5,773.81	\$0.00	\$11,553.99	\$0.00		
06925 - Federal Services - Title III ESSA - ELL	\$100.00	\$0.00	\$100.00	\$0.00		
06988 - Expanded Learning Collaborative Afterschool - ARP ESSER III	\$6,611.51	\$0.00	\$14,862.36	\$7,171.05		
06989 - Expanded Learning Collaborative Summer -ARP ESSER III	\$0.00	\$0.00	\$2,367.97	\$0.00		
06992 - Federal Services - REAP	\$0.00	\$0.00	\$6,811.56	\$0.00		
06998 - Emergency Relief - ESSER III	\$5,384.90	\$0.00	\$10,657.25	\$0.00		
08000 - Transfers (Outgoing)	\$20,000.00	\$0.00	\$50,000.00	\$0.00		
General Fund Grand Total	\$811,385.75	\$10,639,500.00	\$1,542,710.35	\$145,171.26	\$8,951,618.39	15.86
General Fund Grand Total Prior Year	\$650,419.73	\$9,771,000.00	\$1,245,885.36	\$174,588.11	\$8,350,526.53	14.54

GENERAL FUND - #195103
TREASURER'S REPORT AS OF OCTOBER 31, 2023

BALANCE AS OF OCTOBER 1, 2023 **\$1,680,616.71**

REVENUE

Various Summer Insurance Premium Reimb.	1,822.10	
Retiree Premiums	173.52	
Surplus Property Sales	2,152.00	
Personal Charge on Credit Card	18.63	
SON - State Aid	275,493.00	
Thurston County - Proceeds	18,955.91	
Dixon County - Proceeds	122,795.15	
Wayne County- Proceeds	51,790.63	
Bank - Interest	1,767.09	
TOTAL REVENUE		<u><u>\$474,968.03</u></u>

EXPENSES

October Payables	525,503.30	
October Payroll	287,896.70	
TOTAL EXPENDITURES		<u><u>\$813,400.00</u></u>

TOTAL **\$1,342,184.74**

GENERAL FUND AS OF OCTOBER 31, 2023 **\$1,342,184.74**

**SPECIAL BUILDING FUND
TREASURER'S REPORT AS OF OCTOBER 31, 2023**

BALANCE AS OF OCTOBER 1, 2023 **\$1,328,118.45**

REVENUE

GiveCampus Online Donations	60.00	
Dixon County - Proceeds	11,997.96	
Thurston County - Proceeds	1,964.01	
Wayne County- Proceeds	5,009.52	
Bank - Interest	1,135.04	
TOTAL REVENUE		<u><u>\$20,166.53</u></u>

EXPENSES

TOTAL EXPENDITURES		<u><u>\$0.00</u></u>
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TOTAL		<u><u>\$1,348,284.98</u></u>
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SPECIAL BUILDING FUND AS OF OCTOBER 31, 2023 **\$1,348,284.98**

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 09/01/2022 to 08/31/2023.

Site ID	Site Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
Group ID	Group Name					
Activity ID	Activity Name					
WCS	Wakefield Community School					
A	ATHLETICS					
100	FOOTBALL	2,531.80	2,676.00	1,585.54	0.00	3,622.26
110	VOLLEYBALL	1,949.71	2,750.95	3,307.51	0.00	1,393.15
125	BOYS BASKETBALL	4,444.84	5,668.00	6,176.20	0.00	3,936.64
130	GIRLS BASKETBALL	1,319.86	2,146.00	1,344.05	0.00	2,121.81
145	TRACK	0.00	970.00	702.00	300.00	568.00
160	NEW UNIFORMS	0.00	0.00	4,055.90	0.00	-4,055.90
170	WRESTLING	2,318.25	1,245.00	2,172.81	0.00	1,390.44
175	GEN ATHLETICS	-17,120.73	93,382.01	120,805.95	5,241.46	-39,303.21
580	GOLF	300.00	0.00	0.00	0.00	300.00
GIRLSW	GIRLS WRESTLING	0.00	200.00	0.00	0.00	200.00
A Totals:		-4,256.27	109,037.96	140,149.96	5,541.46	-29,826.81
B	CLASSES					
215	CLASS OF 2024	1,010.18	6,355.01	4,278.31	140.02	3,226.90
216	CLASS OF 2025	1,023.61	373.81	0.00	0.00	1,397.42
582	CLASS OF 2026	455.76	549.94	0.00	0.00	1,005.70
584	CLASS OF 2027	411.54	0.00	0.00	0.00	411.54
CLASS28	Class of 2028	0.00	100.98	0.00	0.00	100.98
B Totals:		2,901.09	7,379.74	4,278.31	140.02	6,142.54

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 09/01/2022 to 08/31/2023.

Site ID Group ID	Site Name Group Name	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
C	ORGANIZATIONS							
301	POWER DRIVE			0.00	0.00	0.00	0.00	0.00
302	FFA			625.42	0.00	0.00	-625.42	0.00
303	SPEECH			2,398.67	328.00	1,184.01	0.00	1,542.66
305	DISTRICT 7 FCCLA			6,437.37	624.00	1,597.10	32.00	5,496.27
306	MUSIC BOOSTERS			0.00	0.00	0.00	0.00	0.00
310	NATIONAL HONOR SOCIETY			2,428.72	776.56	105.32	0.00	3,099.96
315	FBLA			6,672.13	5,161.24	6,093.67	0.00	5,739.70
320	ANNUAL			1,185.94	8,905.41	11,064.47	-41.00	-1,014.12
330	FCCLA			4,360.78	9,592.30	10,472.18	-32.00	3,448.90
335	STUCO			3,219.46	0.00	938.35	0.00	2,281.11
345	ONE ACT			-57.60	1,761.50	1,863.29	0.00	-159.39
346	ART CLUB			1,713.68	1,887.88	2,672.79	0.00	928.77
355	TROJAN ZONE			2,862.88	5,533.50	2,924.01	0.00	5,472.37
385	LIBRARY			1,809.85	1,741.79	1,633.79	0.00	1,917.85
395	HOMECOMING			-284.10	2,405.00	1,257.17	0.00	863.73
501	COLOR GUARD			608.46	310.00	576.00	0.00	342.46
553	ELEMENTARY STUCO			84.68	480.20	199.64	0.00	365.24
578	SKILLS USA			1,433.56	3,403.26	5,453.42	0.00	-616.60
581	FCA			416.53	0.00	85.54	0.00	330.99
CHEER	CHEER GROUP			0.00	7,581.72	5,310.86	0.00	2,270.86
EDURIS	EDUCATORS RISING			500.00	802.69	560.49	0.00	742.20
OWORLDCLUB	ONE WORLD CLUB			500.00	3,373.72	2,221.38	0.00	1,652.34
SNACK	SNACK SHACK			0.00	0.00	0.00	0.00	0.00
C Totals:				36,916.43	54,668.77	56,213.48	-666.42	34,705.30
D	CONCESSIONS							
400	CONCESSIONS			-558.57	22,876.74	23,226.92	908.75	0.00
D Totals:				-558.57	22,876.74	23,226.92	908.75	0.00

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 09/01/2022 to 08/31/2023.

Site ID	Site Name					
Group ID	Group Name					
Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
E	MISC					
190	ACTIVITY PASSES	2,130.00	2,170.00	0.00	-2,580.00	1,720.00
350	SCHOLARSHIPS	1,000.00	0.00	0.00	-1,000.00	0.00
390	STUDENT ASSISTANCE	2,720.65	863.00	736.37	0.00	2,847.28
503	LOUNGE	-66.27	2,555.40	2,876.72	0.00	-387.59
505	CHECKING INTEREST	247.62	343.90	0.00	0.00	591.52
510	CD Plus Interest	2,701.60	0.00	0.00	0.00	2,701.60
520	ELEMENTARY	2,295.19	3,958.30	2,760.53	0.00	3,492.96
540	POP FUND	4,012.63	3,113.38	1,780.87	0.00	5,345.14
550	STUDENT FEES	240.00	0.00	0.00	-240.00	0.00
555	WAKEFIELD PLAYGROUND FUND	500.00	0.00	0.00	-500.00	0.00
560	MEMORIALS	200.00	0.00	0.00	0.00	200.00
576	PE UNIFORMS	0.00	0.00	0.00	0.00	0.00
577	STATE TOURNAMENTS	-170.11	1,000.00	14,639.11	0.00	-13,809.22
901	D-Day Band Trip	396.43	0.00	0.00	0.00	396.43
903	MUSIC TOUR	2,400.00	19,630.47	25,253.15	0.00	-3,222.68
BETTERB	BETTER BLENDED	0.00	4,639.50	3,139.31	0.00	1,500.19
E Totals:		18,607.74	38,273.95	51,186.06	-4,320.00	1,375.63

Current Cash Balance

Sorted by Site ID, Group ID, Activity ID.
From 09/01/2022 to 08/31/2023.

Site ID Group ID	Site Name Group Name	Activity ID	Activity Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
Z	Inactive							
	105		JH FOOTBALL	0.00	0.00	0.00	0.00	0.00
	115		JH VOLLEYBALL	0.00	0.00	0.00	0.00	0.00
	120		GIRLS GOLF	0.00	0.00	0.00	0.00	0.00
	135		JH BOYS BASKETBALL	0.00	0.00	0.00	0.00	0.00
	140		JH GIRLS BASKETBALL	0.00	0.00	0.00	0.00	0.00
	150		JH TRACK	0.00	0.00	0.00	0.00	0.00
	155		BOYS GOLF	0.00	0.00	0.00	0.00	0.00
	180		JH WRESTLING	0.00	0.00	0.00	0.00	0.00
	212		CLASS OF 2023	448.99	265.00	573.97	-140.02	0.00
	226		CLASS OF 2008	0.00	0.00	0.00	0.00	0.00
	227		CLASS OF 2009	0.00	0.00	0.00	0.00	0.00
	228		CLASS OF 2010	0.00	0.00	0.00	0.00	0.00
	229		CLASS OF 2011	0.00	0.00	0.00	0.00	0.00
	230		CLASS OF 2012	0.00	0.00	0.00	0.00	0.00
	231		CLASS OF 2013	0.00	0.00	0.00	0.00	0.00
	232		CLASS OF 2014	0.00	0.00	0.00	0.00	0.00
	233		CLASS OF 2015	0.00	0.00	0.00	0.00	0.00
	234		CLASS OF 2016	0.00	0.00	0.00	0.00	0.00
	235		CLASS OF 2017	0.00	0.00	0.00	0.00	0.00
	236		CLASS OF 2018	0.00	0.00	0.00	0.00	0.00
	300		VOCAL/INSTRUMENTAL CONTESTS	0.00	0.00	0.00	0.00	0.00
	325		TOTAD	0.00	0.00	0.00	0.00	0.00
	340		SPEECH & DRAMA	0.00	0.00	0.00	0.00	0.00
	360		CINCO DE MAYO	0.00	0.00	0.00	0.00	0.00
	365		VICA	0.00	0.00	0.00	0.00	0.00
	370		EMBROIDERY	0.00	0.00	0.00	0.00	0.00
	405		CONSTRUCTION	0.00	0.00	0.00	0.00	0.00
	502		YOUTH FOUNDATION	750.00	0.00	0.00	-750.00	0.00
	551		5TH BUSINESS FAIR	0.00	0.00	0.00	0.00	0.00
	552		TITLE I CARNIVAL	0.00	0.00	0.00	0.00	0.00
	575		WAKEFIELD VB	0.00	0.00	0.00	0.00	0.00
	579		STUDENTS TRACK ACCOUNT	300.00	0.00	0.00	-300.00	0.00
	583		CLASS OF 2007	0.00	0.00	0.00	0.00	0.00
	902		EDUCATION CLUB	464.04	0.00	0.00	-464.04	0.00
	Z Totals:			1,963.03	265.00	573.97	-1,654.06	0.00
	WCS Activity Totals:			55,573.45	232,502.16	275,628.70	-50.25	12,396.66

	Begin Balance	Transfers	Receipts	Disbursements	Adjustments	End Balance
WCS Checking:	55,573.45	0.00	232,502.16	275,628.70	-50.25	12,396.66
WCS Investment:	0.00	0.00			0.00	0.00
WCS Bank Balances:	55,573.45		232,502.16	275,628.70	-50.25	12,396.66

Report Activity Totals:

55,573.45

232,502.16

275,628.70

-50.25

12,396.66

Receipt History

Detail report. Sorted by Site, Receipt Number.
From 10/01/2023 to 10/31/2023.

Receipt Number	Receipt Date	Void Date	Deposit Number	Check Number	Received From	Receipt Description	Amount	Sales Tax	Amount
Activity ID	Activity Name		Fee Name & Student ID				Amount	Tax Amount	
Tax Name	Tax Activity						Tax Rate %	Tax Amount	
WCS Wakefield Community School									
001299	10/02/2023					Homecoming Dance			Homecoming Dance Fees
395	HOMECOMING						475.00	0.00	475.00
									<u>475.00</u>
						Total For 001299:			475.00
001300	10/02/2023					Gate FB 9.29.23			Gate FB 9.29.23
175	GEN ATHLETICS						402.00	0.00	402.00
									<u>402.00</u>
						Total For 001300:			402.00
001301	10/02/2023					Gate FB 9.29.23			Gate FB 9.29.23
175	GEN ATHLETICS						898.00	0.00	898.00
									<u>898.00</u>
						Total For 001301:			898.00
001302	10/03/2023					Pop Lounge			Pop-Lounge
503	LOUNGE						152.90	0.00	152.90
									<u>152.90</u>
						Total For 001302:			152.90
001303	10/04/2023					Gate Vball 10.3.23			Gate Vball vs Ponca 10.3.23
175	GEN ATHLETICS						266.00	0.00	266.00
									<u>266.00</u>
						Total For 001303:			266.00
001304	10/04/2023					Gate Vball 10.3.23			Gate Vball vs Ponca 10.3.23
175	GEN ATHLETICS						231.00	0.00	231.00
									<u>231.00</u>
						Total For 001304:			231.00
001305	10/04/2023					Concessions 10/3/23 One			Concessions One World 10/3/23
400	CONCESSIONS						781.75	0.00	781.75
									<u>781.75</u>
						Total For 001305:			781.75
001306	10/04/2023					One World Fundraiser			One World Fundraiser 10.3.23
OWORLDCL	ONE WORLD CLUB						30.00	0.00	30.00
									<u>30.00</u>
						Total For 001306:			30.00
001307	10/04/2023					Homecoming Sponsors			Homecoming
395	HOMECOMING						275.00	0.00	275.00
									<u>275.00</u>
						Total For 001307:			275.00
001310	10/05/2023					Skills USA			Skills USA Dues
578	SKILLS USA						140.00	0.00	140.00
									<u>140.00</u>
						Total For 001310:			140.00
001311	10/06/2023			010062		Laurel-Concord-Coleridge			Entry Fee
175	GEN ATHLETICS						140.00	0.00	140.00
									<u>140.00</u>
						Total For 001311:			140.00
001312	10/06/2023					Educators Rising Dues			Educators Rising Dues
EDURIS	EDUCATORS RISING						30.00	0.00	30.00
									<u>30.00</u>
						Total For 001312:			30.00
001313	10/09/2023					Concesesions Girls			Concessions 10/7/23 Girls Wrestl.
400	CONCESSIONS						190.00	0.00	190.00
									<u>190.00</u>
						Total For 001313:			190.00
001314	10/10/2023					Gate Vball 10.7.23			Gate Vball 10.7.23
175	GEN ATHLETICS						64.00	0.00	64.00

Receipt History

Detail report. Sorted by Site, Receipt Number.
From 10/01/2023 to 10/31/2023.

Receipt Number	Receipt Date	Void Date	Deposit Number	Check Number	Received From	Amount	Sales Tax	Amount
Activity ID	Activity Name		Fee Name & Student ID			Tax Amount		
	Tax Name		Tax Activity	Tax Rate %				
001315	10/10/2023				Yearbook			64.00
320	ANNUAL				Yearbook Ads	375.00	0.00	375.00
								Total For 001314: 64.00
								Total For 001315: 375.00
001316	10/10/2023				Gate Vball 10.7.23			
175	GEN ATHLETICS				Gate Vball 10.7.23	163.00	0.00	163.00
								Total For 001316: 163.00
001317	10/10/2023				Junior Class-Prom			
216	CLASS OF 2025				Junior Class Blanket Fundraiser	5,475.00	0.00	5,475.00
								Total For 001317: 5,475.00
001318	10/12/2023			1213	Wakefield Athletic Boosters Athletic Boosters Contribution			
580	GOLF					200.00	0.00	200.00
								Total For 001318: 200.00
001319	10/16/2023				Gate Fball 10.13.23			
175	GEN ATHLETICS				Gate Fball 10.13.23	806.00	0.00	806.00
								Total For 001319: 806.00
001320	10/16/2023				Concessions STUCO			
400	CONCESSIONS				Concessions STUCO 10.12.23	1,055.25	0.00	1,055.25
								Total For 001320: 1,055.25
001321	10/16/2023				Gate Vball 10.12.23			
175	GEN ATHLETICS				Gate Vball 10.12.23	439.00	0.00	439.00
								Total For 001321: 439.00
001322	10/16/2023				Gate Vball 10.12.23			
175	GEN ATHLETICS				Gate Vball 10.12.23	226.00	0.00	226.00
								Total For 001322: 226.00
001323	10/17/2023				Book Fair			
385	LIBRARY				Book Fair Sales 2023	2,739.90	0.00	2,739.90
								Total For 001323: 2,739.90
001324	10/17/2023				Gate Conf. Vball 10.16.23			
175	GEN ATHLETICS				Gate Conf. Vball 10.16.23	442.00	0.00	442.00
								Total For 001324: 442.00
001325	10/17/2023				Concessions Edu. Rising			
400	CONCESSIONS				Concessions Edu. Rising	1,051.00	0.00	1,051.00
								Total For 001325: 1,051.00
001326	10/17/2023				Gate Conf. Vball 10.16.23			
175	GEN ATHLETICS				Gate Conf. Vball 10.26.23	883.00	0.00	883.00
								Total For 001326: 883.00
001327	10/17/2023				Crystal Clark			
190	ACTIVITY PASSES				Family Pass + Returned Check	205.00	0.00	205.00
								Total For 001327: 205.00
001328	10/20/2023				Vball gate 10.19.23			
175	GEN ATHLETICS				Vball Gate 10.19.23	282.00	0.00	282.00

Receipt History

Detail report. Sorted by Site, Receipt Number.
From 10/01/2023 to 10/31/2023.

Receipt Number	Receipt Date	Void Date	Deposit Number	Check Number	Received From	Amount	Sales Tax	Amount
Activity ID	Activity Name		Fee Name & Student ID			Tax Rate %	Tax Amount	
Tax Name	Tax Activity							
						Total For 001328:		282.00
001329	10/20/2023				Vball Gate 10.19.23			
175	GEN ATHLETICS						528.00	528.00
						Total For 001329:		528.00
001330	10/20/2023				Concessions SKILLS USA			
400	CONCESSIONS						1,084.45	1,084.45
						Total For 001330:		1,084.45
001331	10/20/2023				Yearbook			
320	ANNUAL						310.00	310.00
						Total For 001331:		310.00
001332	10/20/2023			63127453	Elevance Health, Inc			
	SNACK				Grant		750.00	750.00
						Total For 001332:		750.00
001333	10/23/2023				FBLA			
315	FBLA						1,400.00	1,400.00
						Total For 001333:		1,400.00
001334	10/23/2023				Better Blended			
	BETTERB				Better Blended Sales		193.00	193.00
						Total For 001334:		193.00
001335	10/23/2023				Coin War FBLA/FCCLA			
315	FBLA						564.57	564.57
						Total For 001335:		564.57
001342	10/31/2023				Bank Interest			
505	CHECKING INTEREST						46.99	46.99
						Total For 001342:		46.99
001343	10/17/2023				LINPEPCO			
503	LOUNGE				Snack Machine Commission		18.42	18.42
						Total For 001343:		18.42
						Site Total		23,313.23
						Report Total		23,313.23

Check Summary

Sorted by Activity ID, Site ID.
From 10/01/2023 to 10/31/2023.

Activity ID Site ID			Activity Name Site Name				
Check Number	Status	Check / Void Date	Vendor Name	PO Number	Invoice No.#	Description	Amount
<hr/>							
100	FOOTBALL						
<hr/>							
WCS	Wakefield Community School						
012048	Printed	10/18/2023	SIDELINE POWER		11251	Extension Cable/HDMI	70.00
Total:							\$ 70.00
<hr/>							
110	VOLLEYBALL						
<hr/>							
WCS	Wakefield Community School						
012030	Cleared	10/05/2023	Lazy Acres Decor		226	Volleyball Flowers	111.50
012032	Cleared	10/05/2023	A to Z Designs		78	Volleyball shirts	85.00
Total:							\$ 196.50
<hr/>							
175	GEN ATHLETICS						
<hr/>							
WCS	Wakefield Community School						
012020	Cleared	10/02/2023	Traci Krusemark			Vball Dual vs Ponca 10.3.23	155.00
012021	Cleared	10/02/2023	Klay Koehlmoos			Vball Dual vs Ponca 10.3.23	155.00
012022	Cleared	10/02/2023	Mike Mogus			JH/JV Fball 10.2.23	160.00
012023	Cleared	10/02/2023	Roger Lueth			JH/JV Fball 10.2.23	160.00
012024	Cleared	10/02/2023	Tim Haglund			JH/JV Fball 10.2.23	160.00
012025	Cleared	10/05/2023	Neil VanLengen			V Vball Ref 10.7.23 vs Creighton	155.00
012026	Cleared	10/05/2023	Audrey VanLengen			V Vball Ref 10.7.23 vs Creighton	155.00
012028	Cleared	10/05/2023	Awards Unlimited Inc		74758	Wrestling/Golf	404.21
012031	Cleared	10/05/2023	BSN Sports		1086783	FB/VB/Med Kits/Ect.	2,754.58
012033	Cleared	10/05/2023	Steve Greve			JH Vball 10.5.23 vs Hartington/Newcastle	105.00
012035	Cleared	10/09/2023	Steve Greve			JH Vball Ref 10/10/23 vs Wayne	105.00
012036	Cleared	10/09/2023	Gary Eikmeier			V Fball vs Crofton 10/13/23	130.00
012037	Cleared	10/09/2023	Mark Burenheide			V Fball vs Crofton 10/13/23	130.00
012038	Cleared	10/09/2023	Neil VanLengen			V Fball vs Crofton 10/13/23	130.00
012039	Cleared	10/09/2023	Tim Wobken			V Fball vs Crofton 10/13/23	130.00
012040	Printed	10/09/2023	Tom Grovijohn			V Fball vs Crofton 10/13/23	130.00
012041	Cleared	10/11/2023	Paul Steuter			V Vball Dual TCNE 10.12.23	155.00
012042	Printed	10/11/2023	Kelly Ballinger			V Vball Dual TCNE 10.12.23	155.00
012043	Cleared	10/16/2023	Brad Greene			Vball Conf. Quarterfinal/Semifinal 10.16.23	168.00
012044	Cleared	10/16/2023	Gary Troth			Vball Conf. Quarterfinal/Semifinal 10.16.23	168.00
012045	Cleared	10/16/2023	Tom Nitzschke			Vball Conf. Quarterfinal/Semifinal 10.16.23	168.00
012046	Cleared	10/16/2023	Carol Manganaro			Vball Conf. Quarterfinal/Semifinal 10.16.23	168.00
012050	Cleared	10/18/2023	ACE Hardware & Home		15377	Propane-Stadium Concessions	38.00
012052	Printed	10/19/2023	Rick Adams			V Vball Ref 10.19.23	185.00
012053	Printed	10/19/2023	Shelly Adams			V Vball Ref 10.19.23	185.00
012054	Cleared	10/23/2023	Oakland Craig High School			Sub Dist. Vball-Extra Team Members	50.00
012055	Printed	10/23/2023	Lewis & Clark Conference			Lewis & Clark Conf. Vball Day 2 10.16.23	148.92
012057	Cleared	10/23/2023	Wisner-Pilger High School			B/C VB Quad 10.2.23	175.00
012059	Cleared	10/24/2023	Oakland Craig High School			Sub-District VBall	50.00
Total:							\$ 6,932.71

Check Summary

Sorted by Activity ID, Site ID.
From 10/01/2023 to 10/31/2023.

Activity ID Site ID			Activity Name Site Name				Amount
Check Number	Status	Check / Void Date	Vendor Name	PO Number	Invoice No.#	Description	
305 DISTRICT 7 FCCLA							
WCS Wakefield Community School							
012034	Cleared	10/09/2023	Center for Survivors		10.11.23	Van Rental	180.63
Total:							\$ 180.63
315 FBLA							
WCS Wakefield Community School							
012060	Printed	10/30/2023	Providence Medical Center			Coin War FBLA/FCCLA	564.57
Total:							\$ 564.57
345 ONE ACT							
WCS Wakefield Community School							
012027	Cleared	10/05/2023	Amazon		17YC-JK-7C-1VRC	Black Eye Stickers	114.63
012056	Cleared	10/23/2023	Wayne Community Theatre			WSC Black Shirt/Drama Day 2023	162.00
012058	Cleared	10/24/2023	Wayne Community Theatre			Black Shirt Day	18.00
Total:							\$ 294.63
355 TROJAN ZONE							
WCS Wakefield Community School							
012032	Cleared	10/05/2023	A to Z Designs		78	Volleyball shirts	400.52
Total:							\$ 400.52
395 HOMECOMING							
WCS Wakefield Community School							
012027	Cleared	10/05/2023	Amazon		17YC-JK-7C-1VRC	Black Eye Stickers	215.71
012030	Cleared	10/05/2023	Lazy Acres Decor		226	Volleyball Flowers	223.80
012049	Printed	10/18/2023	Wakefield Community School			Homecoming DJ	300.00
012051	Cleared	10/18/2023	Pac N Save		10.15.23	Hot Dog Buns	62.37
Total:							\$ 801.88
400 CONCESSIONS							
WCS Wakefield Community School							
012029	Cleared	10/05/2023	Pepsi-Cola of Siouxland		2100189129	Concessions Pop	571.25
012051	Cleared	10/18/2023	Pac N Save		10.15.23	Hot Dog Buns	162.37
Total:							\$ 733.62
520 ELEMENTARY							
WCS Wakefield Community School							
012047	Cleared	10/18/2023	Pepsi-Cola of Siouxland		2100190662	Gatorade- HS	120.50
Total:							\$ 120.50

Check Summary

Sorted by Activity ID, Site ID.
From 10/01/2023 to 10/31/2023.

Activity ID Site ID	Activity Name Site Name						Amount
Check Number	Status	Check / Void Date	Vendor Name	PO Number	Invoice No.#	Description	
540		POP FUND					
WCS		Wakefield Community School					
012047	Cleared	10/18/2023	Pepsi-Cola of Siouxland		2100190662	Gatorade- HS	155.80
Total:							\$ 155.80
CHEER		CHEER GROUP					
WCS		Wakefield Community School					
012027	Cleared	10/05/2023	Amazon		17YC-JK-7C- 1VRC	Black Eye Stickers	71.96
Total:							\$ 71.96
Report Total :							10,523.32

Wakefield Community School

Check Payments By Fund Report

Accounting Cycle: FY23-24; Begin Date: 10/20/2023; End Date: 11/09/2023; Display Element Description: BUILDING; Check Type: Warrants; Sort By Element: FUND; Account Expression: [ALL]; Created On: 11/10/2023 11:25:17 AM

Sorted By	Value	Description		
FUND	01	General Fund		
Check Number	Check Date	Payee	Reason	Amount
	10/20/2023	Century Link	Phone Service	\$410.73
	10/20/2023	Century Link	BB Phone/Internet Svcs	\$117.28
		Century Link Total		\$528.01
53687	10/20/2023	Agile Sports Technologies	Hudl AD Package	\$8,000.00
		Agile Sports Technologies Total		\$8,000.00
53688	10/20/2023	Kid-Grit	Amazing Kid-Grit Activity Guide	\$149.99
53688	10/20/2023	Kid-Grit	Kid -Grit Worksheet Packet 6th-12th	\$150.00
53688	10/20/2023	Kid-Grit	Kid-Grit The Book	\$29.90
53688	10/20/2023	Kid-Grit	Shipping	\$37.33
		Kid-Grit Total		\$367.22
	10/31/2023	Vesta Modular	Modular/Ramp Rent	\$15,675.00
		Vesta Modular Total		\$15,675.00
53689	10/20/2023	Wakefield Lunch Fund	Wakefield Lunch Fund	\$20,000.00
		Wakefield Lunch Fund Total		\$20,000.00
	10/9/2023	WoodRiver Energy LLC	Sept Natural Gas	\$497.10
		WoodRiver Energy LLC Total		\$497.10
53690	11/9/2023	ACE Hardware & Home	330 Yd Line	\$6.74
53690	11/9/2023	ACE Hardware & Home	ITE Supplies	\$160.48
53690	11/9/2023	ACE Hardware & Home	Socket Adptr Set	\$21.48
53690	11/9/2023	ACE Hardware & Home	Staples	\$11.86
		ACE Hardware & Home Total		\$200.56
	11/9/2023	Amazon	Shipping	\$6.99
	11/9/2023	Amazon	Vuzvuv 8Pcs Black White Grey Cork Board Bar Strips with 50 Pushpins & Sticky Notes, Self-Adhesive Bulletin Board Strips No Damage for Wall, Felt Pin Board for Paste Notes, Photos, Office Decor	\$19.98
	11/9/2023	Amazon	(45 Pack) Premium 9-Inch Round Foil Pans with Plastic Dome LIDS Heavy Duty Disposable Aluminum Tin for Roasting, Baking, Cake or Cooking	\$21.99
	11/9/2023	Amazon	Shipping	\$6.99
	11/9/2023	Amazon	Shipping	\$6.99
	11/9/2023	Amazon	uxcell Square Hole Drill Bit, 3/8" High-Carbon Steel Hollow Chisel Mortise Power Tool for Woodworking 2 Pcs	\$16.89
	11/9/2023	Amazon	Animal Farm LitPlan - A Novel Unit, Teacher Guide With Daily Lesson Plans (Paperback)	\$25.16
	11/9/2023	Amazon	Shipping	\$6.99
	11/9/2023	Amazon	18 Gauge Aluminum Craft Wire, 165 Feet 1mm Bendable Metal Wire for Jewelry Making, Sculpting, Modelling, Floral Making, Wreath Making, Crafting, Wire Wrapping (Silver)	\$6.99
	11/9/2023	Amazon	6-pack Premium Plastic Condiment Squeeze Squirt Bottles for Sauces, Paint, Oil, Condiments, Salad Dressings, Arts and Crafts - Food Grade- Includes Funnel, Erasable Marker and Reusable Labels (4 oz)	\$14.49
	11/9/2023	Amazon	Amazon Basics Ruled Lined Index Cards, 1000 count, 10 Pack of 100, White, 3 in x 5 in	\$25.26
	11/9/2023	Amazon	Bulletin Boards	(\$1,077.94)

Check Number	Check Date	Payee	Reason	Amount
	11/9/2023	Amazon	Bulletin Boards	\$385.82
	11/9/2023	Amazon	Colarr 6 Pcs Magnetic File Holder Magnetic Wall File Organizer Fridge Magnet Organizer Letter Size Paper Magazine Fridge Pockets Refrigerator Mail Storage for Locker Office Supplies, S, Medium, L	\$20.99
	11/9/2023	Amazon	Mod Podge Sealer and Finish, Gloss, 1 Gallon Jug	\$46.47
	11/9/2023	Amazon	Shipping	\$13.98
	11/9/2023	Amazon	Turbo Bee 300 Pack 9oz Clear Plastic Cups, Disposable Crystal Drinking Cups, PET Plastic Party Cups for Wine, Juice, Iced Coffee and Cold Drinks	\$26.59
	11/9/2023	Amazon	The Odyssey	\$26.92
	11/9/2023	Amazon	Sound Machine	\$31.98
	11/9/2023	Amazon	Blower Motor	\$479.85
	11/9/2023	Amazon	Motion Sensor Light Switches	\$39.79
	11/9/2023	Amazon	SRO Parking Sign	\$25.99
	11/9/2023	Amazon	Discount	(\$10.92)
	11/9/2023	Amazon	El Odio que das: (Edición especial) (Spanish Edition)	\$22.00
	11/9/2023	Amazon	Pretend You're Mine (Benevolence, 1)	\$43.68
	11/9/2023	Amazon	Shipping	\$13.98
	11/9/2023	Amazon	The Hate U Give: A Printz Honor Winner	\$213.99
	11/9/2023	Amazon	100 Yards - Family Football Game Where Players Compete to be The First to The 100 Yards End Zone	\$150.00
	11/9/2023	Amazon	12 Pieces Small Sport Drawstring Bags Candy Bag Sport Party Drawstring Goodie Favor Bags Supplies Gifts (Football, 10 x 12 Inch)	\$39.98
	11/9/2023	Amazon	1st and Goal	\$179.94
	11/9/2023	Amazon	20ft x 6.6ft x 8inches Gymnastics Mat Air Tumbling Track with 1200W Electric Pump for Gym/Home	\$659.99
	11/9/2023	Amazon	4 Roll Raffia Ribbon 1200 Feet Raffia Paper Ribbon Thanksgiving Halloween Christmas Gift Packing Ribbon for Gift Wrapping, DIY Craft, 300 Feet Each Roll (White, Orange, Dark Coffee, Army Green)	\$11.99
	11/9/2023	Amazon	7 Rolls Jute Ribbons Burlap Ribbon Natural Jute Rope Decorative Jute Twisted String for Gift Wrapping Crafts Party Home Decoration (23.9 Yards)	\$7.78
	11/9/2023	Amazon	985Pcs String Bracelet Making Kit, Friendship Bracelet String Kit with 110 Skeins Embroidery Floss Cross Stitch Thread, 830 Beads for Friendship Bracelet Making, 45Pcs Embroidery Tools and Storage Box	\$20.99
	11/9/2023	Amazon	Apple Barrel Clemson Auburn Tennessee College University Acrylic Paint Colors: Pumpkin Orange, White, Black Bundle (2 Ounces Each)	\$8.35
	11/9/2023	Amazon	Blitz Champz Football Card Game (Ages 7) Fun Family Game Party Game Gifts for Football Fans Card Game for Kids Card Game for Adults	\$200.00
	11/9/2023	Amazon	Candy Land: Kingdom of Sweet Adventures Kids Board Game, Preschool Games for 2-4 Players, Kids Board Games, Preschool Games, Ages 3 and Up (Amazon Exclusive)	\$12.99
	11/9/2023	Amazon	Christmas Building Blocks Santa Claus, Snowman, Elf and Gnome Building Bricks headz Toys Ornaments Compatible for Lego for Kids 6 (563pcs)	\$26.98
	11/9/2023	Amazon	DomeStar 16PCS Artificial White Pumpkins, Assorted Sizes Fake Pumpkins Faux Rustic Harvest Pumpkins Farmhouse Pumpkins for Halloween Thanksgiving Fall Autumn Season Harvest Decorations	\$17.99
	11/9/2023	Amazon	Football Party Bags 24 Pack, Super Bowl Favor Goodie Bags 24 PCS, Birthday Party Present Gift Bag, Rugby Treat Candy Popcorn Bag, Sports Kraft Bag, Retail Shopping Paper Bags with Handles 24 Count	\$19.99
	11/9/2023	Amazon	Football Playbook for Kids: Create Your Very Own Football Plays Book With This Keepsake Kids Football Playbook	\$139.00

Check Number	Check Date	Payee	Reason	Amount
	11/9/2023	Amazon	Gentle Monster Wooden Colorful Stacking Board Games Building Blocks for Kids Boys Girls, 54 Pcs Wood Balancing Blocks Montessori Toy Gift for Kids, Classic Game for Party with Storage Bag	\$16.99
	11/9/2023	Amazon	GoLong Football Dice Game for Sports Fans, Families and Kids Includes Travel Bag for Dads and Boys	\$279.80
	11/9/2023	Amazon	Gymnastics Mat 48x24 Inch Incline Mat Tumbling Mat Folding Gymnastic Tumbling Mat Indoor/Outdoor Exercise Mat Home Gym Yoga Mat with Handle (Pink)	\$46.88
	11/9/2023	Amazon	Hasbro Gaming Chutes and Ladders Board Game for 2 to 4 Players Kids Ages 3 and Up (Amazon Exclusive)	\$12.99
	11/9/2023	Amazon	Hasbro Gaming Classic Operation Game	\$14.97
	11/9/2023	Amazon	Hasbro Gaming Connect 4 Classic Grid,4 in a Row Game,Strategy Board Games for Kids,2 Player .for Family and Kids,Ages 6 and Up	\$7.49
	11/9/2023	Amazon	Hasbro Gaming Cootie Mixing and Matching Bug-Building Kids Game, Easy and Fun Games for Kids, Preschool Games for 2-4 Players, Kids Board Games, Ages 3 and Up	\$8.99
	11/9/2023	Amazon	Hasbro Gaming Guess Who? Board Game with People and Pets, The Original Guessing Game for Kids Ages 6 and Up, Includes People Cards and Pets Cards (Amazon Exclusive)	\$14.99
	11/9/2023	Amazon	Hasbro Gaming Simon Handheld Electronic Memory Game With Lights and Sounds for Kids Ages 8 and Up, Includes Simon game unit and instructions.	\$16.49
	11/9/2023	Amazon	Hasbro Gaming Sorry! Game	\$7.49
	11/9/2023	Amazon	Hasbro Hi Ho! Cherry-O Board Game for 2 to 4 Players Kids Ages 3 and Up (Amazon Exclusive)	\$11.99
	11/9/2023	Amazon	Hasbro Jenga Classic Game with Genuine Hardwood Blocks,Stacking Tower Game for 1 or More Players,Kids Ages 6 and Up	\$9.97
	11/9/2023	Amazon	Hedbanz Picture Guessing Board Game 2020 Edition Family Games Games for Family Game Night Kids Games Card Games, for Families and Kids Ages 8	\$13.01
	11/9/2023	Amazon	ICOHEER Cheerleading Pom Poms Metallic Holographic Cheerleader with Baton Handle 6 inch 1 Pair 2 Pieces (Maroon)	\$229.52
	11/9/2023	Amazon	Jetmore 10 Pack Exacto Knife, Stainless Steel Exacto Knife Set, Sharp Precision Hobby Knife Craft Knife Kit for Pumpkin Carving, DIY, Art, Cutting, Stencil	\$7.95
	11/9/2023	Amazon	JHBOX Christmas Decorations Solar Snowman Lights 4 Pack with Stakes, Inflatable Waterproof Color Changing Led Light Outdoor Christmas Decor for Thanksgiving, Winter, Trees, Frozen Party Indoor	\$24.99
	11/9/2023	Amazon	Kangaroo Hoppers Folding Incline Gymnastics Wedge Mat for Kids Tumbling, Skill Training, 56"x28"x15" Cheese Mat for Home Gym Exercise (Pink/Purple)	\$159.97
	11/9/2023	Amazon	LEGO City Great Vehicles Holiday Camper Van 60283 Toy Car for Kids Ages 5 Plus Years Old, Caravan Motorhome Summer Set, Gifts for Boys and Girls	\$15.99
	11/9/2023	Amazon	LEGO City Great Vehicles Stunt Plane 60323 Jet Airplane Toy, 2022 Building Set, Gifts for Kids, Boys and Girls 5 Plus Years Old with Pilot Minifigure	\$15.98
	11/9/2023	Amazon	LEGO City Great Vehicles Tractor 60287 Building Toy Set for Kids, Boys, and Girls Ages 5 (148 Pieces)	\$15.99
	11/9/2023	Amazon	LEGO City Ice Cream Truck Van 60253 Building Toy Set - Featuring Skater Minifigures, Skateboard, and Dog Figure, Fun Gift Idea for Boys, Girls, and Kids Ages 5	\$16.39
	11/9/2023	Amazon	LEGO City Police Car Toy 60312 for Kids 5 Plus Years Old with Officer Minifigure, Small Gift Idea, Adventures Series, Car Chase Building Set	\$7.99
	11/9/2023	Amazon	LEGO City Street Sweeper 60249 Construction Toy, Cool Building Toy for Kids (89 Pieces)	\$24.99
	11/9/2023	Amazon	LEGO Classic 30510 90 Years of Cars 71 Piece Iconic Cars Toy Set Polybag with 4 Mini Build Cars for Builders Aged 4 and Up, Multicolor	\$9.30

Check Number	Check Date	Payee	Reason	Amount
	11/9/2023	Amazon	LEGO Classic Creative Monkey Fun 11031 Building Toy Set for Kids, Boys, and Girls Ages 5 (135 Pieces)	\$9.97
	11/9/2023	Amazon	LEGO Creator 3 in 1 Cyber Drone Space Toys 31111, Mini Drone Toy Building Set with Cyber Mech and Scooter, Space Toy Gift for 6 Plus Year Old Kids, Boys & Girls	\$9.99
	11/9/2023	Amazon	LEGO Creator 3 in 1 Exotic Parrot to Frog to Fish 31136 Animal Figures Building Toy, Creative Toys for Kids Ages 7 and Up	\$15.99
	11/9/2023	Amazon	Lego Creator 3 in 1 Magical Unicorn Toy to Seahorse to Peacock 31140, Rainbow Animal Figures, Unicorn Gift for Girls and Boys, Buildable Toys	\$9.31
	11/9/2023	Amazon	LEGO Creator 3-in-1 Adorable Dogs Building Toy Set 31137, Small Toys for Dog Lovers, Featuring Dachshund, Beagle, Pug, Poodle, Husky, or Labrador Figures for Kids Ages 7 and Up	\$24.00
	11/9/2023	Amazon	LEGO Creator 3in1 Dolphin and Turtle to Seahorse 31128 Toys for Kids 6 Plus Years Old, Toy Sea Animal Figures Building Set	\$9.99
	11/9/2023	Amazon	LEGO Creator 3in1 Fantasy Forest Creatures 31125, Woodland Animal Toys Set - Rabbit to Owl to Squirrel Figures, Gift for 7 Plus Year Old Girls and Boys	\$24.80
	11/9/2023	Amazon	LEGO Creator 3in1 Super Robot 31124 Building Kit, Kids Can Build a Toy Robot, Toy Dragon, and Model Jet Plane, Creative Gift for Kids, Boys, Girls Age 7 Years Old	\$18.00
	11/9/2023	Amazon	LEGO Creator Mighty Dinosaur Toy 31058, 3 in 1 Model, T. rex, Triceratops and Pterodactyl Dinosaur Figures, Gifts for 7-12 Year Old Boys & Girls	\$22.00
	11/9/2023	Amazon	LEGO Friends Donut Shop 41723, Food Playset, Bakery Toy for Girls and Boys 4 Plus Years Old, Includes Liann and Leo Mini-Dolls and Toy Scooter, Small Gift Idea	\$8.99
	11/9/2023	Amazon	LEGO Friends Forest Waterfall Camping Adventure Set 41677 Building Toys with Andrea and Olivia Mini-Dolls, Toys for 5 Plus Year Old Kids, Girls & Boys, Makes a Great Summer Toy and Activity for Kids	\$9.99
	11/9/2023	Amazon	LEGO Friends Mobile Fashion Boutique Shop and Hair Salon Playset 41719, Creative Toy for Kids, Girls and Boys 6 Plus Years Old with Stephanie Mini-Doll	\$7.99
	11/9/2023	Amazon	LEGO Friends Turtle Protection Vehicle 41697 Building Toy Set for Kids, Girls, and Boys Ages 6 (90 Pieces)	\$9.99
	11/9/2023	Amazon	LEGO Marvel Hulk Mech Armor 76241, Avengers Action Figure Set, Collectable Super Hero Buildable Toys for Boys and Girls Ages 6 Plus, Gift Idea	\$11.99
	11/9/2023	Amazon	LEGO Minecraft The Coral Reef Building Toy 21164 with Alex, 2 Brick-Build Puffer Fish and Drowned Zombie Figures, Gifts for Kids, Boys & Girls	\$9.99
	11/9/2023	Amazon	LEGO Minecraft The Creeper Ambush Building Toy 21177, Pretend Play Zombie Battle, Ore Mining and Animal Care with Steve, Baby Pig & Chicken Minifigures, Gift for Kids, Boys and Girls Age 7 Years Old	\$9.59
	11/9/2023	Amazon	Lego Speed Champions 007 Aston Martin DB5 76911 Building Toy Set Featuring James Bond for Kids, Boys and Girls Ages 8 (298 Pieces), 10.32 x 5.55 x 2.4 inches	\$15.99
	11/9/2023	Amazon	LEGO Star Wars Boba Fett's Starship Microfighter 75344, Building Toy Vehicle with Adjustable Wings and Flick Shooters, The Mandalorian Set for Kids	\$7.99
	11/9/2023	Amazon	LEGO Star Wars The Mandalorian's N-1 Starfighter Microfighter 75363 Building Toy Set for Kids Aged 6 and Up with Mando and Grogu 'Baby Yoda' Minifigures, Fun Gift Idea for Action Play	\$12.99
	11/9/2023	Amazon	LEGO Technic Dump Truck 42147, 2in1 Toy Set, Construction Vehicle Model to Excavator Digger, Engineering Toys, Gift for Kids, Boys, Girls Ages 7 Plus	\$12.79
	11/9/2023	Amazon	LEGO Technic Race Plane 42117 Toy to Jet Aeroplane 2 in 1 Stunt Model Building Set for Kids, Boys and Girls 7 Plus Years Old, Gift Idea	\$9.99
	11/9/2023	Amazon	LEGO Valentine Lovebirds 40522 Building Toy Set; for Kids, Boys and Girls Ages 8 (298 Pieces)	\$25.98

Check Number	Check Date	Payee	Reason	Amount
	11/9/2023	Amazon	LEGO Wintertime Polar Bears 40571 Christmas Décor Building Kit, Polar Bear Gift, Great Stocking Stuffer for Kids, Features a Christmas Tree Toy and Two Polar Bear Toys	\$12.99
	11/9/2023	Amazon	Matladin Gymnastics Octagon Mat 24"x26" Skill Shape Tumbling Backbend Trainer Exercise for Preschool Kids Gym Cheerleading, Martial Art Purple & Pink	\$119.99
	11/9/2023	Amazon	Mattel Games Kerplunk Kids Game, Family Game for Kids & Adults with Simple Rules, Don'T Let the Marbles Fall for 2-4 Players	\$14.97
	11/9/2023	Amazon	Mattel Games UNO Card Game for Family Night, Travel Game & Gift for Kids in a Collectible Storage Tin for 2-10 Players (Amazon Exclusive)	\$10.99
	11/9/2023	Amazon	Mod Podge Gloss Waterbase Sealer, Glue (16-Ounce), CS11202 Finish, 16 oz	\$6.98
	11/9/2023	Amazon	OUTUXED 7200pcs 4mm Glass Seed Beads for Bracelets Making Kit 300pcs Alphabet Letter Beads for Jewelry Making and Crafts with Elastic String Cords, Tweezers and Accessories DIY Material	\$14.99
	11/9/2023	Amazon	Premium	(\$48.63)
	11/9/2023	Amazon	Pro Down Universal Kicking Tee	\$120.00
	11/9/2023	Amazon	Quefe 3960pcs Pony Beads for Bracelet Making Kit 48 Colors Kandi Beads Set, 2400pcs Plastic Rainbow Bulk and 1560pcs Letter Beads with 20 Meter Elastic Threads for Craft Jewelry Necklace	\$24.99
	11/9/2023	Amazon	Regal Games - Kids Classic Card Games - Includes Old Maid, Go Fish, Slapjack, Crazy 8's, War, and Silly Monster Memory Match- for Family Game Nights, Parties - Set of 6 Games	\$12.99
	11/9/2023	Amazon	Scissors All Purpose, iBayam 8" Heavy Duty Scissors Bulk 3-Pack, 2.5mm Thickness Ultra Sharp Blade Shears with Comfort-Grip Handles for Office Home School Sewing Fabric Craft Supplies, Right/Left Hand	\$19.98
	11/9/2023	Amazon	Shipping	\$119.59
	11/9/2023	Amazon	Stretchy String for Bracelets, Cridoz 0.5mm Clear Elastic Stretch Cord Jewelry Bead Bracelet with 2 Pcs Beading Needles Seed Beads, Pony Bracelets and Making	\$27.56
	11/9/2023	Amazon	Supkiir 4Pcs Cheerleading Pom Poms for Cheerleader Costume Women, 2 Pair Cheer Pompoms for Boy Girl School Sports Games Team Spirit Cheering Dancing (All White)	\$124.56
	11/9/2023	Amazon	Torlam Magnetic Football Coach Board Dry Erase Football Clipboard for Coach Gifts, Whiteboard Clipboard Football Coaching Accessories Training Gear Equipment Kit with 24 Magnets, Double-Sided	\$199.90
	11/9/2023	Amazon	U.S. Art Supply Variety Pack Foam Sponge Wood Handle Paint Brush Set (Value Pack of 20 Brushes) - Lightweight, Durable and Great for Acrylics, Stains, Varnishes, Crafts, Art	\$10.99
	11/9/2023	Amazon	USAOPOLY TAPPLE® Word Game Fast-Paced Family Board Game Choose a Category & Race Against The Timer to be The Last Player Learning Game Great for All Ages	\$17.29
	11/9/2023	Amazon	Wilson Pro Kick Football Holder - Red	\$179.94
	11/9/2023	Amazon	XIPEGPA 20 PCS Mini Flick Football Games Mini Table Top Sports Games with Foam Footballs Goal Post and Cards Finger Toys Office Indoor Football Sports Party Favors Birthday Gifts Office Desk Toys	\$69.95
	11/9/2023	Amazon	ASURION B2B 3 Year General Merchandise Protection Plan (\$200 - \$499.99)	\$50.99
	11/9/2023	Amazon	Canon EOS 4000D / Rebel T100 DSLR Camera w/EF-S 18-55mm F/3.5-5.6 Zoom Lens 64GB Memory, Filters,Case, Tripod, Flash, and More (34pc Bundle) (Renewed)	\$368.00
	11/9/2023	Amazon	elitehood Metal iPad Tripod Stand & Adjustable 72" Gooseneck Tablet Floor Stand Holder, Heavy Duty Aluminum iPad Floor Stand for iPad Pro 12.9 11, Mini, Air, iPhone and 4.7-12.9" Tablets Cell Phones	\$249.95
	11/9/2023	Amazon	Shipping	\$6.99

Check Number	Check Date	Payee	Reason	Amount
	11/9/2023	Amazon	Shure MV7 USB Microphone with Tripod, for Podcasting, Recording, Streaming & Gaming, Built-in Headphone Output, All Metal USB/XLR Dynamic Mic, Voice-Isolating Technology, TeamSpeak Certified - Black	\$538.00
		Amazon Total		\$5,521.23
53691	11/9/2023	Anytime Lock & Key, LLC	Lock Changes	\$185.00
		Anytime Lock & Key, LLC Total		\$185.00
53692	11/9/2023	Appearra	Shop Towels, Mops & Coats	\$38.72
53692	11/9/2023	Appearra	Mops, Towels & Uniforms	\$248.93
53692	11/9/2023	Appearra	BB Towels & Uniforms	\$65.30
53692	11/9/2023	Appearra	BB Towels & Uniforms	\$65.30
		Appearra Total		\$418.25
	11/9/2023	BankFirst	Safe Deposit Box Rent	\$30.00
		BankFirst Total		\$30.00
53693	11/9/2023	Bomgaars	Art Club Supplies - Pumpkins	\$93.36
		Bomgaars Total		\$93.36
53694	11/9/2023	Cengage Learning	Processing Fee	\$70.00
53694	11/9/2023	Cengage Learning	Shelly Cashman Office 365 & Office 2019 Collection, K12 Mindtap (1-year access)	\$1,400.00
		Cengage Learning Total		\$1,470.00
53695	11/9/2023	City of Wakefield	BB Utilities	\$44.00
53695	11/9/2023	City of Wakefield	Utilities	\$473.50
53695	11/9/2023	City of Wakefield	BB Utilities	\$134.86
53695	11/9/2023	City of Wakefield	PF Utilities	\$14.83
53695	11/9/2023	City of Wakefield	Stadium Utilities	\$416.21
53695	11/9/2023	City of Wakefield	Utilities	\$5,298.51
		City of Wakefield Total		\$6,381.91
53696	11/9/2023	City of Wakefield - Civic Center	Construction Manager Interviews	\$50.00
		City of Wakefield - Civic Center Total		\$50.00
53697	11/9/2023	Craig Frerichs	Safety/Security Visit	\$470.00
		Craig Frerichs Total		\$470.00
53698	11/9/2023	Crowne Plaza Hotels & Resorts	MTSS Summit Lodging - CP	\$279.90
53698	11/9/2023	Crowne Plaza Hotels & Resorts	MTSS Summit Lodging - AG	\$279.90
53698	11/9/2023	Crowne Plaza Hotels & Resorts	MTSS Summit Lodging - LJ	\$279.90
53698	11/9/2023	Crowne Plaza Hotels & Resorts	MTSS Summit Lodging - SL	\$139.95
53698	11/9/2023	Crowne Plaza Hotels & Resorts	MTSS Summit Lodging - AZ	\$279.90
		Crowne Plaza Hotels & Resorts Total		\$1,259.55
53699	11/9/2023	Cubby's Inc.	Gator Fuel	\$44.20
53699	11/9/2023	Cubby's Inc.	Mower Diesel	\$45.17
53699	11/9/2023	Cubby's Inc.	Pickup Fuel	\$72.74
53699	11/9/2023	Cubby's Inc.	Skidloader Diesel	\$47.98
53699	11/9/2023	Cubby's Inc.	Bus Diesel	\$6,048.75
53699	11/9/2023	Cubby's Inc.	Suburban Fuel	\$139.94
53699	11/9/2023	Cubby's Inc.	Van Fuel	\$1,206.04
53699	11/9/2023	Cubby's Inc.	Van Fuel	\$227.69
		Cubby's Inc. Total		\$7,832.51
53700	11/9/2023	Dana F Cole & Company LLP	Audit Services	\$12,000.00
		Dana F Cole & Company LLP Total		\$12,000.00
53701	11/9/2023	Daniels-Olsen	ITE Woods	\$585.33

Check Number	Check Date	Payee	Reason	Amount
		Daniels-Olsen Total		\$585.33
53702	11/9/2023	Egan Supply Co.	Supplies	\$1,423.83
		Egan Supply Co. Total		\$1,423.83
53703	11/9/2023	Ekberg Auto Parts, Inc.	Core Deposit	(\$78.57)
53703	11/9/2023	Ekberg Auto Parts, Inc.	Mower Repairs	\$53.97
53703	11/9/2023	Ekberg Auto Parts, Inc.	Fuel Pump	\$65.99
		Ekberg Auto Parts, Inc. Total		\$41.39
53704	11/9/2023	Ekberg Auto Repair	Wheel Alignment	\$147.10
		Ekberg Auto Repair Total		\$147.10
53705	11/9/2023	Essential Screens	DOT Panel	\$58.85
		Essential Screens Total		\$58.85
53706	11/9/2023	ESU #1	Fall Science Workshop	\$25.00
53706	11/9/2023	ESU #1	Laminating	\$133.94
53706	11/9/2023	ESU #1	School Counselor Workshop	\$25.00
53706	11/9/2023	ESU #1	School Counselor Workshop	\$25.00
53706	11/9/2023	ESU #1	LAN Manager Mtg	\$25.00
		ESU #1 Total		\$233.94
53707	11/9/2023	Generation Genius Inc	Classroom Plan - Science Only	\$125.00
		Generation Genius Inc Total		\$125.00
53708	11/9/2023	Hartington-Newcastle High School	All-District Football Medallions	\$16.82
		Hartington-Newcastle High School Total		\$16.82
53709	11/9/2023	Josten's Inc.	Diplomas	\$231.75
		Josten's Inc. Total		\$231.75
53710	11/9/2023	KSB School Law, PC LLO	Legal Services	\$35.00
		KSB School Law, PC LLO Total		\$35.00
53711	11/9/2023	LaQuinta Inn & Suites	School Law Update Lodging	\$149.00
		LaQuinta Inn & Suites Total		\$149.00
53712	11/9/2023	Lincoln Marriott	Behavior Bonanza Lodging - AZ	\$234.00
		Lincoln Marriott Total		\$234.00
53713	11/9/2023	Lorensen Lumber & Grain, LLC	Fill Sand	\$280.48
		Lorensen Lumber & Grain, LLC Total		\$280.48
53714	11/9/2023	Matheson Tri-Gas Inc	ITE Gases	\$382.84
53714	11/9/2023	Matheson Tri-Gas Inc	Welding Supplies	\$1,069.50
		Matheson Tri-Gas Inc Total		\$1,452.34
53715	11/9/2023	McGraw-Hill School Education LLC	Reading Wonders Grade 1 Materials	\$1,516.56
53715	11/9/2023	McGraw-Hill School Education LLC	Shipping	\$77.71
		McGraw-Hill School Education LLC Total		\$1,594.27
53716	11/9/2023	Menards-Norfolk	ITE Supplies	\$751.55
		Menards-Norfolk Total		\$751.55
53717	11/9/2023	Miller Building Supply	ITE Supplies	\$100.68
53717	11/9/2023	Miller Building Supply	Plywood	\$25.99
53717	11/9/2023	Miller Building Supply	Bug Spray	\$31.77
53717	11/9/2023	Miller Building Supply	Cleaning Supplies	\$25.98
53717	11/9/2023	Miller Building Supply	Heater	\$22.99
53717	11/9/2023	Miller Building Supply	Speaker Wire	\$18.97
53717	11/9/2023	Miller Building Supply	Supplies	\$69.63
53717	11/9/2023	Miller Building Supply	BB Supplies	\$12.09

Check Number	Check Date	Payee	Reason	Amount
53717	11/9/2023	Miller Building Supply	Corner Braces	\$26.57
53717	11/9/2023	Miller Building Supply	Lumber	\$34.13
53717	11/9/2023	Miller Building Supply	Supplies	\$25.16
		Miller Building Supply Total		\$393.96
53718	11/9/2023	Mr Golf Car Inc	Cart Rental	\$250.00
		Mr Golf Car Inc Total		\$250.00
53719	11/9/2023	MSDSonline Inc	Chemical Management Subscription	\$539.67
		MSDSonline Inc Total		\$539.67
53720	11/9/2023	Nebr Council Of School Adm	Labor Relations Conf	\$530.00
53720	11/9/2023	Nebr Council Of School Adm	Fall Educators Academy	\$150.00
53720	11/9/2023	Nebr Council Of School Adm	Labor Relations Conf	\$265.00
		Nebr Council Of School Adm Total		\$945.00
53721	11/9/2023	noRedInk Corp	Grammer Instruction License - 100 Students	\$3,145.00
		noRedInk Corp Total		\$3,145.00
53722	11/9/2023	Northeast Community College	PK CPR Training	\$200.00
		Northeast Community College Total		\$200.00
53723	11/9/2023	Olson's Pest Technicians	Pest Control	\$120.00
		Olson's Pest Technicians Total		\$120.00
53724	11/9/2023	Pac N Save, Inc.	FCS Supplies	\$136.76
53724	11/9/2023	Pac N Save, Inc.	Science Lab Supplies	\$31.50
		Pac N Save, Inc. Total		\$168.26
	11/9/2023	Pitney Bowes, Inc.	Postage Machine Rent	\$534.42
		Pitney Bowes, Inc. Total		\$534.42
53725	11/9/2023	Ponca State Park	Afterschool Outreach Program	\$50.00
		Ponca State Park Total		\$50.00
53726	11/9/2023	Popplers Music Inc.	America the Beautiful, arr. by Teena Chinn	\$11.25
53726	11/9/2023	Popplers Music Inc.	Shipping	\$10.95
53726	11/9/2023	Popplers Music Inc.	This is music for jH choir. Shipping is \$10.95.	\$11.25
53726	11/9/2023	Popplers Music Inc.	You Will Be Found SATB Music	\$23.50
		Popplers Music Inc. Total		\$56.95
53727	11/9/2023	Quality Foods	PK Supplies - Pumpkins	\$22.75
		Quality Foods Total		\$22.75
53728	11/9/2023	Rasmussen Mechanical Service, Inc.	Library RTU Repair	\$567.96
53728	11/9/2023	Rasmussen Mechanical Service, Inc.	RTU Blower Motor	\$258.64
53728	11/9/2023	Rasmussen Mechanical Service, Inc.	SE Bard Unit Repair	\$1,494.46
		Rasmussen Mechanical Service, Inc. Total		\$2,321.06
53729	11/9/2023	Rochester 100, Inc.	Nicky's Communicator Spanish/Bilingual (Metallic Maroon)	\$581.25
53729	11/9/2023	Rochester 100, Inc.	Shipping	\$37.78
		Rochester 100, Inc. Total		\$619.03
53730	11/9/2023	RTI	Managed Print Agreement	\$1,019.48
53730	11/9/2023	RTI	Managed Print Agreement	\$1,019.47
		RTI Total		\$2,038.95
53731	11/9/2023	School Nurse Supply, Inc	Discount	(\$25.00)
53731	11/9/2023	School Nurse Supply, Inc	Mobile Vision Screener	\$5,995.00
		School Nurse Supply, Inc Total		\$5,970.00
53732	11/9/2023	Sports Facility Maintenance, LLC	Safety Strap Replacement	\$1,175.00

Check Number	Check Date	Payee	Reason	Amount
		Sports Facility Maintenance, LLC Total		\$1,175.00
53733	11/9/2023	Staples - Business	Cardstock	\$21.43
53733	11/9/2023	Staples - Business	Copy Paper	\$829.99
53733	11/9/2023	Staples - Business	Bluestik Adhesive	\$37.99
53733	11/9/2023	Staples - Business	Cardstock	\$21.42
53733	11/9/2023	Staples - Business	Copy Paper	\$829.61
53733	11/9/2023	Staples - Business	Filing Cabinet	\$259.99
		Staples - Business Total		\$2,000.43
53734	11/9/2023	The Majestic Theatre	Theatre Rental	\$350.00
		The Majestic Theatre Total		\$350.00
53735	11/9/2023	Tom's Body & Paint Shop	Window Replacement	\$241.00
		Tom's Body & Paint Shop Total		\$241.00
53736	11/9/2023	Trumble, Jolene E	Certificate Reimb	\$115.00
		Trumble, Jolene E Total		\$115.00
	11/9/2023	Verizon	Mobile Hot Spots	\$403.08
		Verizon Total		\$403.08
	11/9/2023	VISA	Conference Registration	\$105.00
	11/9/2023	VISA	This is the cost for me to attend the NMEA (Music) conference in Lincoln during All state music.	\$105.00
	11/9/2023	VISA	Cunningham's Journal - MTSS Conf Meal	\$35.79
	11/9/2023	VISA	MTSS Conf Meal	\$38.45
	11/9/2023	VISA	Cunningham's Journal - MTSS Conf Meal	\$35.79
	11/9/2023	VISA	MTSS Conf Meal	\$38.44
	11/9/2023	VISA	These tickets would be for Jennifer Trenhaile and I to attend the NMEA all state concert that the Wakefield students are in.	\$50.00
	11/9/2023	VISA	Buy one of this item4720 Questions (Virtual Item - Attached file) from QUnlimited.com	\$200.00
	11/9/2023	VISA	Bulletin Boards	\$511.18
	11/9/2023	VISA	Classroom Supplies - 1st Grade	\$30.50
	11/9/2023	VISA	Subscription	\$147.00
	11/9/2023	VISA	BOOM Cards Yearly Subscription for Progress Monitoring	\$25.00
	11/9/2023	VISA	Equiping ELLs	\$149.70
	11/9/2023	VISA	Shipping	\$8.48
	11/9/2023	VISA	Space Explorers - Solid Colors, Medium (47" x 27") - Green	\$38.99
	11/9/2023	VISA	School Counselor Academy Registration	\$180.00
	11/9/2023	VISA	Labor Relations Conf Lodging	\$268.00
	11/9/2023	VISA	Labor Relations Conf Meal	\$30.97
	11/9/2023	VISA	Labor Relations Conf Lodging	\$134.00
	11/9/2023	VISA	Labor Relations Conf Meal	\$19.49
	11/9/2023	VISA	Labor Relations Parking	\$11.25
	11/9/2023	VISA	Blatt - Grants 4 Schools Workshop Meal	\$13.97
	11/9/2023	VISA	Grants 4 School Workshop Meal	\$34.44
	11/9/2023	VISA	Grants 4 Schools Workshop Lodging	\$242.00
	11/9/2023	VISA	MTSS Summit Meal	\$17.71
	11/9/2023	VISA	Postage	\$17.25
	11/9/2023	VISA	Timeclock Subscription	\$98.24
	11/9/2023	VISA	Service Fee	\$247.89
	11/9/2023	VISA	Van Fuel	\$56.46
		VISA Total		\$2,890.99
53737	11/9/2023	Wakefield Community Club	Membership Dues	\$40.00

Check Number	Check Date	Payee	Reason	Amount
Wakefield Community Club Total				\$40.00
53738	11/9/2023	Wakefield Republican, The	Advertising	\$94.00
53738	11/9/2023	Wakefield Republican, The	Board Retreat Notice	\$7.85
53738	11/9/2023	Wakefield Republican, The	Budget Hearing Notices	\$552.00
53738	11/9/2023	Wakefield Republican, The	Budget Hearing Proceedings	\$13.35
53738	11/9/2023	Wakefield Republican, The	Meeting Proceedings	\$55.76
53738	11/9/2023	Wakefield Republican, The	Mtg Notice	\$12.57
53738	11/9/2023	Wakefield Republican, The	Mtg Proceedings	\$206.57
53738	11/9/2023	Wakefield Republican, The	October Calendars	\$304.00
53738	11/9/2023	Wakefield Republican, The	Special Mtg Notice	\$13.61
53738	11/9/2023	Wakefield Republican, The	Para Job Ad	\$56.00
Wakefield Republican, The Total				\$1,315.71
53739	11/9/2023	Wakefield School-Interim	PT Conf Interpreting	\$646.00
53739	11/9/2023	Wakefield School-Interim	PT Conf Meal	\$600.00
53739	11/9/2023	Wakefield School-Interim	PT Conf Meal	\$600.00
53739	11/9/2023	Wakefield School-Interim	Postage	\$1,368.30
53739	11/9/2023	Wakefield School-Interim	Kid's Connect Afterschool Supplies	\$64.00
Wakefield School-Interim Total				\$3,278.30
53740	11/9/2023	Waste Connections of Nebraska Inc	Garbage Service	\$799.50
53740	11/9/2023	Waste Connections of Nebraska Inc	Rolloff Rent	\$60.00
Waste Connections of Nebraska Inc Total				\$859.50
53741	11/9/2023	Wayne Herald	Para Job Ads	\$102.00
Wayne Herald Total				\$102.00
	11/9/2023	WoodRiver Energy LLC	BHE195185 - Oct Natural Gas	\$257.18
	11/9/2023	WoodRiver Energy LLC	BHE231582 - Oct Natural Gas	\$499.45
	11/9/2023	WoodRiver Energy LLC	NGM829096 - Oct Natural Gas	\$67.18
WoodRiver Energy LLC Total				\$823.81
53742	11/9/2023	Y & Y Lawn Service	Fertilizer/Weed Kill	\$1,515.00
Y & Y Lawn Service Total				\$1,515.00
Sub Total				\$120,825.22

Sorted By	Value	Description
FUND	06	School Nutrition Fund

Check Number	Check Date	Payee	Reason	Amount
5770	11/9/2023	Appeara	Aprons, Mops & Towels	\$151.58
Appeara Total				\$151.58
5771	11/9/2023	Bernard Food Industries Inc	Taco Seasoning	\$229.68
Bernard Food Industries Inc Total				\$229.68
	11/9/2023	Cash-Wa Distributing	Food/Supplies	\$1,324.09
	11/9/2023	Cash-Wa Distributing	Food	\$3,813.55
	11/9/2023	Cash-Wa Distributing	Food/Supplies	\$26,214.97
	11/9/2023	Cash-Wa Distributing	Shortage	(\$73.50)
	11/9/2023	Cash-Wa Distributing	Food	\$115.60
	11/9/2023	Cash-Wa Distributing	Food/Supplies	\$107.29
Cash-Wa Distributing Total				\$31,502.00

Check Number	Check Date	Payee	Reason	Amount
5772	11/9/2023	Cubby's Inc.	Water	\$8.97
		Cubby's Inc. Total		\$8.97
5773	11/9/2023	Floor Maintenance & Paper Supply	Black Liners	\$279.15
5773	11/9/2023	Floor Maintenance & Paper Supply	Dishwasher Temp Test Strips	\$39.56
5773	11/9/2023	Floor Maintenance & Paper Supply	Nitrile Gloves	\$250.90
		Floor Maintenance & Paper Supply Total		\$569.61
5774	11/9/2023	Greenberg Fruit Co.	Fruit/Veg	\$1,219.75
5774	11/9/2023	Greenberg Fruit Co.	Shortage	(\$439.92)
5774	11/9/2023	Greenberg Fruit Co.	Fruit/Veg	\$719.86
		Greenberg Fruit Co. Total		\$1,499.69
5775	11/9/2023	Hiland Dairy	Milk/Juice	\$4,811.45
		Hiland Dairy Total		\$4,811.45
5776	11/9/2023	Hubert Company	Milk Cooler SM58HC-W 24 cu ft White/Stainless Steel Single Access	\$3,357.93
5776	11/9/2023	Hubert Company	Shipping	\$614.78
		Hubert Company Total		\$3,972.71
5777	11/9/2023	Nutrition Services	Duplicate Reimbursement	\$19,529.76
		Nutrition Services Total		\$19,529.76
5778	11/9/2023	Quality Foods	Groceries	\$80.59
		Quality Foods Total		\$80.59
	11/9/2023	Sysco Lincoln	Food/Supplies	\$497.88
	11/9/2023	Sysco Lincoln	Food	\$318.48
	11/9/2023	Sysco Lincoln	Food/Supplies	\$1,725.87
		Sysco Lincoln Total		\$2,542.23
	11/9/2023	VISA	Community Club Rolls	\$42.00
	11/9/2023	VISA	PT Conf Meal	\$300.75
	11/9/2023	VISA	PT Conf Supplies	\$101.20
		VISA Total		\$443.95
	11/9/2023	WoodRiver Energy LLC	NGM811131 - Oct Natural Gas	\$103.27
		WoodRiver Energy LLC Total		\$103.27
Sub Total				\$65,445.49

Sorted By	Value	Description
FUND	07	Bond Fund

Check Number	Check Date	Payee	Reason	Amount
1055	11/9/2023	Copy Write Publishing/Keepsake Video Producti	Bond Information	\$2,153.72
		Copy Write Publishing/Keepsake Video Producti Total		\$2,153.72
Sub Total				\$2,153.72
Grand Total				\$188,424.43

Wakefield Community School

Payroll Voucher By Vendor Report

Accounting Cycle: FY23-24; Voucher: 111423,111423 HSA; Vendor: [All]; Order By: Vendor; Account Type: Liability; Created On: 11/15/2023 3:01:28 PM

Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111423	BankFirst	195103		Aflac	\$88.66
Register	Register Paid Date	Account Code	Deduction		Amount
111423	11/14/2023	01-00941-000	Aflac - Short Term Disability		\$88.66
Sub Total					\$88.66
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111423	BankFirst	195103		American Fidelity	\$7,495.92
Register	Register Paid Date	Account Code	Deduction		Amount
111423	11/14/2023	01-00941-000	Amer Fidelity - Accident 125		\$743.06
111423	11/14/2023	01-00941-000	Amer Fidelity - Cancer		\$97.50
111423	11/14/2023	01-00941-000	Amer Fidelity - Cancer 125		\$360.40
111423	11/14/2023	01-00941-000	Amer Fidelity - Critical Illness		\$82.34
111423	11/14/2023	01-00941-000	Amer Fidelity - Disability		\$177.57
111423	11/14/2023	01-00941-000	Amer Fidelity - Hospital Indemnity		\$234.82
111423	11/14/2023	01-00941-000	Amer Fidelity - Term Life		\$362.87
111423	11/14/2023	01-00941-000	Amer Fidelity - Whole Life		\$32.90
111423	11/14/2023	01-00941-000	Child Care 125		\$1,556.33
111423	11/14/2023	01-00941-000	Med Reimb 125		\$3,848.13
Sub Total					\$7,495.92
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111423 HSA	BankFirst	195103		Ann Knust - HSA	\$553.51
Register	Register Paid Date	Account Code	Deduction		Amount
111423	11/14/2023	01-00941-000	HSA Ann Knust		\$553.51
Sub Total					\$553.51
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111423	BankFirst	195103		BankFirst	\$92,996.50
Register	Register Paid Date	Account Code	Deduction		Amount
111423	11/14/2023	01-00941-000	Federal Withholding		\$27,356.81
111423	11/14/2023	06-00941-000	Federal Withholding		\$356.99
111423	11/14/2023	01-00941-000	FICA		\$51,640.06
111423	11/14/2023	06-00941-000	FICA		\$1,268.72
111423	11/14/2023	01-00941-000	Medicare		\$12,077.20
111423	11/14/2023	06-00941-000	Medicare		\$296.72
Sub Total					\$92,996.50
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111423	BankFirst	195103		Blue Cross and Blue Shield of NE	\$102,900.70
Register	Register Paid Date	Account Code	Deduction		Amount
111423	11/14/2023	01-00941-000	BCBS Empl Dental 125		\$1,804.87
111423	11/14/2023	01-00941-000	BCBS Empl Health 125		\$3,664.28
111423	11/14/2023	01-00941-000	BCBS Employer Dental		\$1,957.86
111423	11/14/2023	06-00941-000	BCBS Employer Dental		\$59.08
111423	11/14/2023	01-00901-000	BCBS Employer Hlth		(\$250.76)
111423	11/14/2023	01-00941-000	BCBS Employer Hlth		\$94,311.69
111423	11/14/2023	06-00941-000	BCBS Employer Hlth		\$1,353.68
Sub Total					\$102,900.70

Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111423 HSA	BankFirst	195103		Brandy Langley - HSA	\$125.38
Register	Register Paid Date	Account Code	Deduction		Amount
111423	11/14/2023	01-00941-000	HSA Brandy Langley		\$125.38
Sub Total					\$125.38
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111423 HSA	BankFirst	195103		Brittany Vinchattle - HSA	\$353.51
Register	Register Paid Date	Account Code	Deduction		Amount
111423	11/14/2023	01-00941-000	HSA Brittany Vinchattle		\$353.51
Sub Total					\$353.51
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111423 HSA	BankFirst	195103		Chris Pieper - HSA	\$125.38
Register	Register Paid Date	Account Code	Deduction		Amount
111423	11/14/2023	01-00941-000	HSA Chris Pieper		\$125.38
Sub Total					\$125.38
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111423 HSA	BankFirst	195103		Colton McCreary - HSA	\$125.38
Register	Register Paid Date	Account Code	Deduction		Amount
111423	11/14/2023	01-00941-000	HSA Colton McCreary		\$125.38
Sub Total					\$125.38
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111423 HSA	BankFirst	195103		Connie Wageman - HSA	\$263.27
Register	Register Paid Date	Account Code	Deduction		Amount
111423	11/14/2023	01-00941-000	HSA Connie Wageman		\$263.27
Sub Total					\$263.27
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111423 HSA	BankFirst	195103		Darren Sindelar - HSA	\$635.84
Register	Register Paid Date	Account Code	Deduction		Amount
111423	11/14/2023	01-00941-000	HSA Darren Sindelar		\$635.84
Sub Total					\$635.84
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111423	BankFirst	195103		Federal Reserve KC	\$297,560.26
Register	Register Paid Date	Account Code	Deduction		Amount
111423	11/14/2023	01-00941-000	Direct Deposit		\$289,690.97
111423	11/14/2023	06-00941-000	Direct Deposit		\$7,869.29
Sub Total					\$297,560.26
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111423 HSA	BankFirst	195103		Kim Barge - HSA	\$175.38
Register	Register Paid Date	Account Code	Deduction		Amount
111423	11/14/2023	01-00941-000	HSA Kim Barge		\$175.38
Sub Total					\$175.38
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111423	BankFirst	195103	53743	Madison National Life	\$2,895.75
Register	Register Paid Date	Account Code	Deduction		Amount
111423	11/14/2023	01-00941-000	Addtl Life Ins		\$237.65
111423	11/14/2023	01-00941-000	Dependent Life Ins		\$2.10
111423	11/14/2023	01-00901-000	Life Ins Employer		\$60.25
111423	11/14/2023	01-00941-000	Life Ins Employer		\$799.50
111423	11/14/2023	06-00941-000	Life Ins Employer		\$39.00
111423	11/14/2023	01-00941-000	Long Term Disability		\$1,740.77
111423	11/14/2023	06-00941-000	Long Term Disability		\$16.48
Sub Total					\$2,895.75

Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111423 HSA	BankFirst	195103		Megan Virgil - HSA	\$353.51
Register	Register Paid Date	Account Code	Deduction		Amount
111423	11/14/2023	01-00941-000	HSA Megan Virgil		\$353.51
Sub Total					\$353.51
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111423	BankFirst	195103		MG Trust Company	\$9,331.44
Register	Register Paid Date	Account Code	Deduction		Amount
111423	11/14/2023	01-00941-000	403b Plan		\$175.00
111423	11/14/2023	01-00941-000	403b Plan ROTH		\$8,485.00
111423	11/14/2023	01-00941-000	403b Plan ROTH - 10%		\$470.02
111423	11/14/2023	01-00941-000	403b Plan ROTH - 5%		\$201.42
Sub Total					\$9,331.44
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111423 HSA	BankFirst	195103		Michelle Galles - HSA	\$453.51
Register	Register Paid Date	Account Code	Deduction		Amount
111423	11/14/2023	01-00941-000	HSA Michelle Galles		\$453.51
Sub Total					\$453.51
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111423	BankFirst	195103		Nebraska Department of Revenue	\$14,561.84
Register	Register Paid Date	Account Code	Deduction		Amount
111423	11/14/2023	01-00941-000	State Withholding - NE		\$14,316.49
111423	11/14/2023	06-00941-000	State Withholding - NE		\$245.35
Sub Total					\$14,561.84
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111423	BankFirst	207276		Nebraska Retirement System	\$80,622.65
Register	Register Paid Date	Account Code	Deduction		Amount
111423	11/14/2023	01-00941-000	NPERS		\$78,802.48
111423	11/14/2023	06-00941-000	NPERS		\$1,820.17
Sub Total					\$80,622.65
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111423 HSA	BankFirst	195103		Patricia Wurdeman - HSA	\$125.38
Register	Register Paid Date	Account Code	Deduction		Amount
111423	11/14/2023	01-00941-000	HSA Patricia Wurdeman		\$125.38
Sub Total					\$125.38
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111423 HSA	BankFirst	207276		Richard Chavanu - HSA	\$125.38
Register	Register Paid Date	Account Code	Deduction		Amount
111423	11/14/2023	06-00941-000	HSA Richard Chavanu		\$125.38
Sub Total					\$125.38
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111423 HSA	BankFirst	207276		Rosa Morelos - HSA	\$125.38
Register	Register Paid Date	Account Code	Deduction		Amount
111423	11/14/2023	06-00941-000	HSA Rosa Morelos		\$125.38
Sub Total					\$125.38
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111423 HSA	BankFirst	195103		Shannon Carroll - HSA	\$763.27
Register	Register Paid Date	Account Code	Deduction		Amount
111423	11/14/2023	01-00941-000	HSA Shannon Carroll		\$763.27
Sub Total					\$763.27

Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111423 HSA	BankFirst	195103		Tara Valenzuela - HSA	\$353.51
Register	Register Paid Date	Account Code	Deduction		Amount
111423	11/14/2023	01-00941-000	HSA Tara Valenzuela		\$353.51
Sub Total					\$353.51
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111423 HSA	BankFirst	195103		Teresa Soderberg - HSA	\$125.38
Register	Register Paid Date	Account Code	Deduction		Amount
111423	11/14/2023	01-00941-000	HSA Teresa Soderberg		\$125.38
Sub Total					\$125.38
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111423	BankFirst	195103		Texas Life Insurance Company	\$446.25
Register	Register Paid Date	Account Code	Deduction		Amount
111423	11/14/2023	01-00941-000	Amer Fidelity - TX Life		\$446.25
Sub Total					\$446.25
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111423	BankFirst	207276	5780	Vakulskas Law Firm, P.C.	\$55.35
Register	Register Paid Date	Account Code	Deduction		Amount
111423	11/14/2023	06-00941-000	Morelos Garnishment		\$55.35
Sub Total					\$55.35
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111423	BankFirst	195103		Vision Service Plan	\$1,126.46
Register	Register Paid Date	Account Code	Deduction		Amount
111423	11/14/2023	01-00901-000	Vision 125		\$125.27
Sub Total					\$125.27
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111423	BankFirst	207276		Vision Service Plan	\$1,126.46
Register	Register Paid Date	Account Code	Deduction		Amount
111423	11/14/2023	01-00941-000	Vision 125		\$982.75
111423	11/14/2023	06-00941-000	Vision 125		\$18.44
Sub Total					\$1,001.19
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111423	BankFirst	195103	53744	Washington National Insurance Co	\$60.90
Register	Register Paid Date	Account Code	Deduction		Amount
111423	11/14/2023	01-00941-000	WA Natl - Cancer Ins 125		\$60.90
Sub Total					\$60.90
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111423	BankFirst	195103	53745	Wayne County Clerk	\$273.98
Register	Register Paid Date	Account Code	Deduction		Amount
111423	11/14/2023	01-00941-000	Martinez Garnishment		\$273.98
Sub Total					\$273.98
Voucher Number	Bank Name	Account Number	Check Number	Vendor	Amount
111423	BankFirst	195103	53746	WCS-General Fund	\$182.96
Register	Register Paid Date	Account Code	Deduction		Amount
111423	11/14/2023	01-00941-000	Summer Ins 125		\$181.12
111423	11/14/2023	06-00941-000	Summer Ins 125		\$1.84
Sub Total					\$182.96
Grand Total					\$615,382.59

Policy Committee Meeting
Tuesday, October 3, 2023 @ 2:30pm
Mr. Farup's Office

The Policy Committee met to review the 4000 series Board Adopted Policies. Present were Mr. Farup, Bree Brown, Josh Dorsey, and Sherri Lundahl.

All 4000 series policies were reviewed with specific discussion and/or changes to the following:

Policy 4003 Drug Policy Regarding Drivers- a spelling error needed to be corrected in paragraph one, changing "alcohol tree" to "alcohol free." In addition, the committee questioned why the policy allows for a blood alcohol level of no more than .04, rather than a zero tolerance. Discussion followed concerning subsequent uses of limits of blood alcohol levels in the policy document. Mr. Farup will contact KSB for rationale related to such.

Policy 4013 Grievance Procedure- there was discussion on the grievance procedure compared to our Policy 2006 Complaint Procedure. From Policy 4013: **Definition of Grievance.** A grievance is an allegation by an employee or group of employees that there has been a violation of a provision of the negotiated agreement or a policy of the board of education. From Policy 2006: This complaint procedure applies to board members, patrons, students and school staff, unless the staff member is subject to a different grievance procedure pursuant to policy or contract.

Policy 4030 Evaluation Tool- this tool will look a little different and is being reviewed by administration.

Policy 4047 Implementation of Student Assistance Team- this will look different and is being reviewed by administration.

The Policy Committee will recommend the board approve the review of the 4000 series at the October Board meeting.

Submitted by Sherri Lundahl, Policy Committee Chair

4047: Student Assistance Team or Comparable Student-Problem Solving Team

Pursuant to the Rules of the Nebraska Department of Education and Rule 51, the school district implements collaborative student problem-solving teams within the NeMTSS framework. The purpose of this team is to ensure all students have access to tier 1 supports and instruction, collect and analyze grade level data, use data to determine students in need of tier 2 or tier 3 supports, use data to determine interventions and progress monitor tier 2 supports and determine needed resources through data analysis.

All teaching staff must:

1. Appropriately refer students to the student problem-solving team.
2. Actively participate in a designated student problem-solving team.
3. Implement interventions with fidelity.
4. Collect and analyze data to determine the effectiveness of interventions.
5. Communicate with parents when a student is receiving an intervention.

A guidance handbook for the problem-solving team process has been provided to district-certified staff and classified instructional support staff.

Failure to fulfill the responsibilities of serving on a designated student problem-solving team may result in the termination or cancellation of employment.

Recommended

4047: Implementation of Student Assistance Team Process

Pursuant to the Rules of the Nebraska Department of Education, the school district uses general education student assistance teams (SATs). SATs consider and create problem-solving and intervention strategies to assist classroom teachers to meet the needs of students who may be struggling in the general curriculum.

All teaching staff must:

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

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

Adopted on: 6/14/2010

Revised on:

Reviewed on: 11/9/2020

4032: Professional Growth

The Board of Education believes that the methods and philosophies change frequently in the field of education. Teaching concepts are re-evaluated in subject matter areas as new information and materials become available. Teachers must be alert to the need for adjustment to these changes and they must take advantage of opportunities for self-improvement. The students, parents, and patrons have the right to expect that teachers will be familiar with these developments so instruction will keep pace with the rapidly expanding amount of knowledge. The board believes the goal of professional self-improvement to be inherent in the responsibilities of each certificated district employee.

Every six years, permanent certificated employees shall give evidence of professional growth. ~~Six semester hours of college credit shall be accepted as evidence of professional growth.~~ Each employee shall be required to earn ~~60~~ 30 growth points during one growth period. Work completed during the summer between growth periods may be counted toward either the period just closed or the period which starts in September of the same year.

Other professional growth activities that may count toward the six-year requirement include non-credit courses, lecture series, workshops, conferences, study groups, local in-service courses, committee service, supervising a student teacher, college and adult education instruction, serving with professional groups, travel of significant educational value, and membership in professional organizations. ~~The employee must receive prior approval from the building principal for any of these activities to count toward professional growth.~~ Certified Staff ~~shall~~ must submit an approved professional growth credit form to the district office annually.

One unit of professional growth credit will generally be equivalent to ten hours of personal time spent on an educational activity.

Professional Growth Guidelines

Every six years, tenured certificated employees shall give evidence of professional growth. Six semester hours of college credit shall be accepted as evidence of professional growth.

The board of education believes the goal of professional self-improvement to be inherent in the responsibilities of each certificated district employee.

Other professional growth activities which may count toward the six-year requirement include non-credit courses, lecture series, workshops, conferences, study groups, local in-service courses, committee service, supervising a student teacher, serving with professional groups, travel of significant educational value, and membership in professional organizations. The employee must receive prior approval from the building principal for any of these activities to count toward professional growth.

One unit of professional growth credit will generally be equivalent to eight hours of personal time spent on an educational activity. (Board Policy 4032)

The required number of thirty (30) growth points may be earned in one year or over a six-year period. Points earned during one growth period may not be carried over into the ensuing professional growth period, even though the points earned by the individual may be in excess of the required number.

1. College or Formal Class Work

- | | |
|---------------------------------------|----------------------------------|
| a. College Credit | 4 points per credit hour |
| b. Auditing college courses | 4 points per credit hour |
| c. Technical Community College Credit | 4 points per credit hour |
| d. Adult Education class | 1 point for each ten clock hours |

2. Professional Work Done Under the Direction of Wakefield Community School

- | | |
|---|--|
| a. Non-Credit Courses | 1 point for each three clock hours |
| b. Lecture Series, Workshops,
Conferences, Study Groups,
Presenter Local In-service | 1 point for each hour |
| c. Committee Service | 1 point for each ten clock hours
(15 point maximum per six year period) |
| d. Workshop outside of regular school
hours | 5 points per year maximum |

3. Teaching

- a. College teaching 10 points per credit hour
- b. Adult education classes 5 points per credit hour
- c. Supervising student teachers 3 points = six week period
5 points = eight week period
8 points = fifteen week period
10 points = eighteen week period
(15 points maximum per six year period)
- d. Clinical student teachers 1 point per 10 student contact hours

4. Travel of Significant Educational Value

- a. Sponsored tour under the direction of accredited college 10 points per credit hour

5. Membership in Professional Organizations

- 1 point per membership year (10 points maximum per six year period.)
- Organizational Officer, 1 point per 10 hours documented service, max of 5 points per year.

6. Professional Activities

- 6 points professional growth will be awarded at the conclusion of each school year to teachers that complete any of the following:
- Demonstrated student improvement on district & building goals.
 - Participate in Dept. PLCs
 - SEBL Team member
 - PBIS Team member
 - District Leadership Team
 - TIP Team Member
 - P-6 MTSS Team member
 - 7-12 MTSS Team member
 - District School Improvement /NCA team.

- Developing Curriculum (5 pts annually)
- Participate on Curriculum Selection Committee
- Participation in Restorative Circle (Early out times)

7. Professional Writing for Publication

Published article in a professional journal. 5 points per year, 30 points maximum per six year period.

8. Extra-Curricular Activities

No more than 8 growth points awarded in any growth period
(Examples: Attendance at coaching clinics, coaching in a HS All-Star game, and completing required NSAA online trainings)

Application for Professional Growth

Category: 1 2 3 4 5 6 (circle one)

Subcategory: a b c d (circle one)

Date(s) of Activity: _____ Number of Clock Hours: _____

Name/Type of Activity:

Description of Activity:

Activity Sponsor: _____ Points REQUESTED:

If the Activity was completed for credit or audited, please complete the following:

Course	Credit/Audit	Semester Credit Hours
_____	_____	_____

I verify the above information is true and that I have accurately described the completion of such professional growth activities.

Applicant Signature:

The above request has been denied because: _____

The above request has been approved for _____ professional growth points.

Building Principal Signature

Date

Building Principal Signature

Date

Teachers are responsible for submitting completed this form to the district office.

Application for Professional Growth

Category: 1 2 3 4 5 6 (circle one)

Subcategory: a b c d (circle one)

Date(s) of Activity: _____ Number of Clock Hours: _____

Name/Type of Activity:

Description of Activity:

Activity Sponsor: _____

Points REQUESTED:

If the Activity was completed for credit or audited, please complete the following:

Course	Credit/Audit	Semester Credit Hours
_____	_____	_____

I verify the above information is true and that I have accurately described the completion of such professional growth activities.

Applicant Signature:

Date:

The above request has been denied because: _____

The above request has been approved for _____ professional growth points.

_____ Building Principal Signature

_____ Date

Building Principal Signature

Date

Teachers are responsible for submitting completed this form to the district office.