

**Wakefield Community School  
Board of Education Regular Meeting  
Wednesday, November 12, 2014 7:00 PM**

The Board of Education Regular Meeting convened in open and public session on Wednesday, November 12, 2014 at 7:00 PM in the Board of Education Room at the Boardroom  
802 Highland Street  
Wakefield, NE 68784.

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

**ATTENDANCE TAKEN AT 7:00 PM:**

Opening Procedures

Call to Order

Open Meetings Act

Roll Call

Excuse Board Member Absences

Approval of Agenda

Motion to approve the agenda Passed with a motion by Tim Bebee and a second by Lori Nicholson.

Tim Bebee:        Yea

Lisa Lunz:        Yea

Lori Nicholson:    Yea

Julie Rose:        Yea

Yea: 4, Nay: 0

Awards and Special Recognition

Wakefield Education Association Thank you note.

Recognition of Visitors/Communication from the Public

WEA members Mrs. Sara Schlickbernd and Mr. Brian Johnson

Reports

Administrators

Elementary Principal Report

Secondary Principal Report

Superintendent Report

Board Committee Reports

Board Policy

Building, Sites & Transportation

Business & Finance

Curriculum, Americanism & Technology

Public & Personnel Relations

Strategic Planning

Discussion and Action Items

Consent Agenda

Motion to approve the Consent Agenda Passed with a motion by Lori Nicholson and a second by Tim Bebee.

Tim Bebee: Yea

Lisa Lunz: Yea

Lori  
Nicholson: Yea

Julie Rose: Yea

Yea: 4, Nay: 0

Minutes of the previous meeting

Motion to approve the Consent Agenda Passed with a motion by Lori Nicholson and a second by Tim Bebee.

Tim Bebee: Yea

Lisa Lunz: Yea

Lori  
Nicholson: Yea

Julie Rose: Yea

Yea: 4, Nay: 0

#### Financial Reports

Discussion and take appropriate action to ratify Mr. Brendon Nicholson as the Assistant High School Wrestling Coach for 2014-15.

move to approve Mr. Brendon Nicholson as the 2014-15 assistant high school wrestling coach. Passed with a motion by Lori Nicholson and a second by Tim Bebee.

Tim Bebee: Yea

Lisa Lunz: Yea

Lori  
Nicholson: Yea

Julie Rose: Yea

Yea: 4, Nay: 0

Discuss and take appropriate action to ratify Ms. Nicole Luhr as a special education para-educator.

Move to ratify Mrs. Nicole Luhr as a special education para-educator. Passed with a motion by Julie Rose and a second by Tim Bebee.

Tim Bebee: Yea

Lisa Lunz: Yea

Lori  
Nicholson: Yea

Julie Rose: Yea

Yea: 4, Nay: 0

Discuss and take appropriate action to approve Ms. Tali Fredrickson as a local substitute.

Move to approve Ms. Tali Fredrickson as a local substitute. Passed with a motion by Lori Nicholson and a second by Tim Bebee.

Tim Bebee: Yea

Lisa Lunz: Yea

Lori  
Nicholson: Yea

Julie Rose: Yea

Yea: 4, Nay: 0

Discuss and take appropriate action on a bid to purchase Arubba WiFi communication.

Discuss and take appropriate action on a bid from Rasmussens for air conditioning unit in the shop.

Move to approve the installation of a 2-ton LG Air Conditioner for the ITE classroom. Passed with a motion by Tim Bebee and a second by Lori Nicholson.

Tim Bebee: Yea

Lisa Lunz: Yea

Lori  
Nicholson: Yea

Julie Rose: Yea

Yea: 4, Nay: 0

Discuss and take appropriate action on the annual audit.

Move to approve the installation of a 2-ton LG Air Conditioner for the ITE classroom. Passed with a motion by Tim Bebee and a second by Lori Nicholson.

Tim Bebee: Yea

Lisa Lunz: Yea

Lori  
Nicholson: Yea

Julie Rose: Yea

Yea: 4, Nay: 0

Move to approve the 2013-14 annual financial audit. Passed with a motion by Julie Rose and a second by Lori Nicholson.

Tim Bebee: Yea

Lisa Lunz: Yea

Lori  
Nicholson: Yea

Julie Rose: Yea

Yea: 4, Nay: 0

Discuss the Superintendent evaluation procedure.

Move to approve the installation of a 2-ton LG Air Conditioner for the ITE classroom. Passed with a motion by Tim Bebee and a second by Lori Nicholson.

Tim Bebee: Yea

Lisa Lunz: Yea

Lori  
Nicholson: Yea

Julie Rose: Yea

Yea: 4, Nay: 0

Move to approve the 2013-14 annual financial audit. Passed with a motion by Julie Rose and a second by Lori Nicholson.

Tim Bebee: Yea

Lisa Lunz: Yea

Lori  
Nicholson: Yea

Julie Rose: Yea

Yea: 4, Nay: 0

#### Upcoming Dates and Times

Set the date and time for the next regular meeting

#### Adjournment

Motion to adjourn the meeting 8:40p.m. Passed with a motion by Tim Bebee and a second by Julie Rose.

Tim Bebee: Yea

Lisa Lunz: Yea

Lori Nicholson: Yea

Julie Rose: Yea

Yea: 4, Nay: 0

Elementary Principal Report

Board of Education

November 2014

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

- During our October teacher in-service day, staff members participated in multiple professional development activities. All elementary certified and non-certified staff members worked with Cindy West, former ELL administrator for Lincoln Public Schools, on various ELL strategies to support our learners both in inclusive and pullout settings. SPED staff, certified and non-certified, and select staff members participated in CPI training. CPI is a crisis response model to support de-escalation of behaviors. Lastly, all staff members practiced and reviewed Lockdown procedures.
- The fall MAP window concluded and results are available to parents and teachers. Many teachers have been using the Learning Continuum, formally Des Cartes, to design intervention/enrichment activities for students.

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

- PK-3 students participated in the annual Halloween Parade through the senior center and along Main Street.
- 4-6 graders participated in a fall celebration organized by Voices for Education.
- Pre-school staff designed our October Trojan Pride activity, which was a huge success. Students worked in small groups to complete various activities. Students created scarecrows ate s'mores and face painted. Overall, it was a very enjoyable activity for students.
- Over the last year or so, primary staff members have been looking at alternatives for report cards. Second grade teachers created a standards based version of their report card to accompany the district approved one during the first 9 weeks. All K-3 teachers will select their most important standards and we will work with Power School to create a new report card. See handout.

**Wakefield Community School  
Board of Education  
High School Principal Report  
November 2014**

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

- During our October 27 in-service day, teachers in each building heard presentations about teaching strategies for ELL students. The 7-12 teachers listened to Judy Stoehr speak about strategies for junior high and high school students. She spoke from the perspective of teaching kids who are learning English, but stressed how these strategies apply to any at-risk student. Teachers gave positive feedback during the presentation, and filled out a feedback form following the presentation as well. The feedback we received indicated that all the teachers received some useful tips.
- Also on October 27, Mrs. Rusk gave a brief presentation to all teachers about the use of Youtube, and at the end of the day, all staff had a discussion about lockdown procedures. During the day, SPED staff (teachers and paras) became CPI certified.
- Mr. Bejot and I went to a brief workshop on Concussion Management at the ESU. Presenters were Cathy Schroeder and Arianne Conley. I have been working closely with Mrs. Conley to assist the youth sports teams/coaches with this new protocol.
- On October 30, Kirk Smalley from Stand for the Silent presented to our 5-12 students. Kirk spoke of the devastation it caused his family when his son committed suicide as a result of being bullied. His main message was the students themselves are the only ones who can stop bullying.
- Mr. Wulf and I attended the Tri-State SPED Law Conference in Omaha on Nov. 6 and 7. Session topics ranged from new case-law, bullying/harassment, 504 plans, discipline, SPED evals, etc.

**Miscellaneous**

- The football team completed their season with a record of 3-5. The volleyball team finished 21-11. Winter Sports practices begin November 17.
- Wakefield School hosted the annual Veteran's Day Program on Tuesday, November 11 at 9:00 in the main gym. The program was followed by the monthly community club meeting, held in multi-purpose room. Several students and student groups participated in the program.
- The One-Act is planning a public performance on Sunday, Nov. 16, at 7:00 p.m. The Conference One-Act competition is at Ponca on Nov. 18. They will also be performing for the student body on Nov. 26 (before our 2:00 dismissal). District Competition is Dec. 3 at Wisner.
- The 4<sup>th</sup> annual "Winter Sports Kickoff" is on Thursday, December 4. Pender hosts Wakefield in Basketball and Wrestling that evening. The first home event in Dec. 16 (Basketball).

## Superintendent's Report

November 12, 2014

- 1. Goal #1:** Wakefield Community School will provide students an education that develops relationships utilizing a relevant curriculum that infuses technology providing 21<sup>st</sup> Century learning for all students. (Curriculum, Americanism & Technology)
  - a.** The school district and schools did not achieve Adequate Yearly Progress (AYP) this year under the No Child Left Behind criteria. The Nebraska Department of Education is in the process of seeking a waiver from NCLB and they believe the U.S. Department of Education will consider Nebraska's application. According to an Article in the Norfolk News, they believe Nebraska stands a good chance of being approved for the waiver. Without the waiver, next year Wakefield will be on a plan of improvement, which will require 20% of Title 1 monies to go toward after school programs and increased monitoring.
  - b.** The State Board of Education passed revised Language Arts Standards at the September board meeting. This will require the local board to approve the new state standards for Language Arts no later than next September. We are beginning the Language Arts standards review. The State Board of Education is now looking at the state Mathematics Standards for 2015 adoption.
  - c.** Mr. Heitz and I attended a meeting on the new concussion guidelines presented by Mrs. Schroeder at ESU #1. The meeting was informative, especially on new policy requirements for the "return to learn" guidelines. Students will need to be afforded academic accommodations in school while they healing from a concussion. Unlike the "return to play" protocols that require students to be asymptomatic before returning to play, the "return to learn" requires accommodations in the classroom learning environment prior to allowing a student athlete to "return to play" in the sport.
  
- 2. Goal #2:** Wakefield Community School will make an efficient use of all resources. (Business & Finance)
  - a.** As of the end of October we are 1.79% under budget. This month I paid the first installment to ESU #1 for special education services as well as preschool staffing at a cost of approximately \$127,000. Projected for the end of November we are looking to be 0.80% under budget.

- 3. Goal #3:** Wakefield Community School will facilitate communication with staff, parents, patrons, and students (Public and Personnel Relations)
- a. Last week the Wakefield Republican ran my article on NeSA assessment scores for the district. I was pleased that the article was not edited and reflected the changes in our students testing.
  - b. Ms. Jessica Sierk is requesting to be allowed to perform educational research at Wakefield Community High School. I have approved her request to research how young adults from diverse communities think about their communities and their next steps (educationally or vocationally) and their futures as they transition from high school to college or work. The study will focus on our high school seniors and will be voluntary in nature. This will require consent from the student and parents.

**4. Miscellaneous**

- a. NASB New Board Member Workshop is scheduled for Thursday, December 4, 2014 at the Norfolk Life Long Learning Center. The workshop is scheduled from 8:30 a.m. to 4:00 p.m. I would like to invite all of the newly elected members to attend this day long workshop. I am planning on attending the workshop with the new board members for the training. I need to know by next Friday, November 21<sup>st</sup> if they are planning to attend.
- b. I need the email addresses of Ben, Karen and Bree so that I can provide you access accounts to the “e-meeting” process that we are now using.
- c. Lewis & Clark Conference meeting was held this afternoon at ESU #1. Mr. Hassler presented a revised set of League Art Show guidelines. Mike has lead the effort to change the league’s art show. He is to be commended for his efforts.
- d. The Lewis & Clark Conference heard second reading request for Macy to join the conference. Macy has interest in playing volleyball, basketball, and track. Whiting, Iowa has made request to also join the league.

**WAKEFIELD COMMUNITY SCHOOL**  
**BOARD MINUTES**  
**October 15, 2014**

The Board of Education Regular Meeting convened in open and public session on October 15, 2014 at 7:00 PM in the Boardroom at the Wakefield Community Schools, 802 Highland Street, Wakefield, NE.

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

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

Present Board Members: Bebee, Lehmkuhl, Lunz, Nicholson, Rose, and Victor

**Approval of Agenda**

**Motion Passed:** with a motion by Mark Victor and a second by Lori Nicholson.

Voting For: Lehmkuhl, Lunz, Nicholson, Rose, Victor and Bebee

Voting Against: None

**Awards and Special Recognition**

New NHS members inducted were Taryn Hingst, Hannah Lorenzen, Levi Nelson, Stephanie Urbina, Nicole Craft, Danielle Gilliland, Jennifer Lopez, Sarah Lorenzen, Megan Muller, Alejandra Orona, Josephine Peitz and Zach Pommer.

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

Karen Borg, Visitor

**WEA: Mrs. Michelle Galles, Mrs. Cathy Hoffart, Mrs. Tina Sharpe**

Mrs. Hoffart and Mrs. Sharpe shared with the board their instructional tool that ensures that all standards are being taught. MAP data drives what is taught at the various centers in the classroom on student levels. For early finishers(students who finish their work first)have the opportunity to do Math Missions. This helps the students in fast recognition of math skills. Students are eager to do Math Missions.

Mrs. Galles spoke on her classes that she is teaching this year: FCS-team living which deals with setting goals and values, decision making and time management; Medical Terminology- job shadowing at Faith Regional and correlates with the CNA class that Nurse Borg is teaching this year; Parenting and Childcare; Nutrition and Health. She also is sponsor for 30 FCCLA members who have been doing various activities. Danika Dorcey is taking on the challenge to run for a FCCLA state office. She has to do various tasks and pass a test to be considered as a candidate for office.

**Elementary Principal Report**

Mr. Wulf reported that the elementary students recently completed the AIMSweb assessment which is used

to gather information that is used in the intervention process for students. Last year they integrated a math intervention/enrichment program for all students to participate in. IXL is an on-line web-based program that allows students to practice math concepts at home or at school. This year we have added the language arts package to supplement skills in grades 4-6. Grandparent's Day is Friday, October 17 from 10:30 -2:30.

### **Secondary Principal Report**

Mr. Heitz reported that students are finishing the Fall MAP assessments. English teachers will be attending the Regional Writing Workshop in late October. At the late start teachers are having discussion about "Subject Matters" which contains several teaching strategies. All students learn differently so teachers must try different techniques for them to learn. The "Big Bad" is the name of the One-Act play this year. Students practice early in the morning prior to school starting. There are 26 students who are participating whether they have speaking parts/non speaking parts or part of the stage crew.

### **Superintendent Report**

Mr. Bejot stated that alumnus Tom Borg presented a career education presentation to the junior and senior classes about their future and what Tom has learned over his varied business career that they might benefit from knowing. He emphasized the importance of choices and they will have career consequences. He encouraged them to begin building new relationships with other people and making contacts with people that will assist you in moving up the career ladder. He also talked about the interview process and what can make or break the interview. The energy conservation project is on its final punch list. Mr. Bejot and Rex will be taking several hours of computer training in order to monitor the system. Set points will be established for conservation purposes. He reminded the board of upcoming events such as Veteran's Day, NASB State Conference and AQuEST meeting presented by NDE on a new accountability program.

### **Board Committee Reports**

**Building, Sites & Transportation** -committee toured the bus barn to determine the future status . They will meet at the park on Sat. to look at the press box.

**Public & Personnel Relations** - tentative meeting on Oct 22 with the WEA negotiating team

### **Discussion and Action Items**

#### **Consent Agenda**

**Motion Passed:** with a motion as amended as to the payable total by Tim Bebee and a second by Lori Nicholson.

Voting For: Lunz, Rose, Nicholson, Lehmkuhl, Bebee and Victor

Voting Against: None

Bills were paid for October as follows: General: \$233,601.05; Lunch: \$22,731.35; Payroll: \$184,228.31; Depreciation: \$3,749.21; Employee Benefit: \$246.00; and Special Building: \$27,455.44.

#### **Discuss the NDE Latino Achievement Report by Jen Stacy for Wakefield High School.**

Mr. Bejot presented the report received by Ms. Stacy. The report consisted of information concerning school demographics, student achievement, college and career readiness, communication and community connections. It was noted that Wakefield was the smallest of the schools chosen for this report.

**Discuss and take action to recognize the Wakefield Education Association as the exclusive bargaining agent for the district's non-supervisory certificated staff for the 2016-17 contract year.**

**Motion Passed:** by Lori Nicholson and a second by Jim Lehmkuhl to recognize the Wakefield Education Association as the exclusive bargaining agent for non-supervisory certificated staff for the 2016-17 contract year.

Voting For: Rose, Nicholson, Lehmkuhl, Bebee, Victor and Lunz

Voting Against: None

**Discuss the NeSA State of the Schools Report.**

The board reviewed the NeSA scores as per grade level taking the test. Scores and rankings will not be available for the public until next week. Mr. Bejot will be disseminating information to the public in the near future.

**Discuss holding a community meeting.**

One of the goals of the board is to have more community engagement as to the educational needs of the students. Plans are in the process for a community meeting in the upcoming months.

The next meeting will be held on Wednesday, November 12 at 7:00p.m.

**Adjournment**

**Motion passed:** by Bebee, seconded by Victor to adjourn the meeting at 9:40p.m.

Jim Lehmkuhl, Secretary

Marcia Kratke, Recording Secretary

ALL Data

# Cash Summary Report

Arranged by:  
Fund ID

Date Range: 10/01/2014 thru 10/31/2014

Fund	Beginning	Revenue	Expenditures	Other	Ending	Encumbrances	Payables	Unencumbered
<b>1</b>	<b>GENERAL FUND</b>							
	953,798.13	375,764.01	-398,350.11	0.00	931,212.03	0.00	105.15	931,317.18
<b>2</b>	<b>LUNCH FUND</b>							
	82,725.84	27,674.24	-27,772.84	0.00	82,627.24	0.00	157.89	82,785.13
<b>3</b>	<b>BOND FUND</b>							
	75,114.87	5,014.15	0.00	0.00	80,129.02	0.00	0.00	80,129.02
<b>4</b>	<b>COOPERATIVE FUND</b>							
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>5</b>	<b>DEPRECIATION FUND</b>							
	237,213.39	16.03	-3,749.21	0.00	233,480.21	0.00	0.00	233,480.21
<b>6</b>	<b>EMPLOYEE BENEFIT FUND</b>							
	21,419.54	0.36	-246.00	0.00	21,173.90	0.00	0.00	21,173.90
<b>7</b>	<b>SPECIAL BUILDING FUND</b>							
	422,251.13	10,950.00	-27,455.44	0.00	405,745.69	0.00	0.00	405,745.69
<b>8</b>	<b>QUALIFIED CAPITAL PURPOSE UNDE</b>							
	64,405.91	4,580.36	0.00	0.00	68,986.27	0.00	0.00	68,986.27
<b>9</b>	<b>Interim</b>							
	3,208.27	1,544.87	-1,555.07	0.00	3,198.07	0.00	0.00	3,198.07
<b>Report Totals:</b>	<b>1,860,137.08</b>	<b>425,544.02</b>	<b>-459,128.67</b>	<b>0.00</b>	<b>1,826,552.43</b>	<b>0.00</b>	<b>263.04</b>	<b>1,826,815.47</b>

**GENERAL FUND - #195103**

**TREASURER'S REPORT AS OF OCTOBER 31, 2014**

**BALANCE AS OF OCTOBER 1, 2014**

**\$953,798.13**

**REVENUE**

Cash/checks - Reimb Trojan Pride shirts	242.00
WCS-General - Limited Computer Use	58.00
Mike Clay - Fax	1.00
Aleo Gonzalez- ipad insurance	50.00
Various Summer Ins reimb.	291.74
WHCC - Hoffman health ins reimb	901.02
Columbia Ins. - Minivan ins settlement	3,969.65
Jerad Wulf- Reimb adm days	25.00
CVA - Dividend	38.62
NCSA - Reimbursement	125.00
WCS-Activities- Reimb popcorn popper repair	192.45
A Henderson - Ret. Check Paid	53.00
NE Library System- World Book grant	750.00
SON-HAL Grant	4,947.00
SON- 2013-14 Title II A grant reimb	9,711.00
SON- Sub reimb-state writing	113.04
Laurel-Concord-Coleridge- SPED contracted	1,650.00
Dixon County - Proceeds	110,235.88
Thurston County -Proceeds	21,377.73
Wayne County- Proceeds	85,814.77
SON- State Aid	137,942.21
Bank - Interest	77.15

**TOTAL REVENUE**

**\$378,566.26**

**EXPENSES**

Oct Payables	221,967.82
Oct Payroll	179,184.54

**TOTAL EXPENDITURES**

**\$401,152.36**

**TOTAL**

**\$931,212.03**

**GENERAL FUND AS OF OCTOBER 31, 2014**

**\$931,212.03**

**BUDGET REPORT  
OCT. 31, 2014**

		Annual	Monthly		Budget	Percent
		Budget	Expense	YTD	Balance	Remain
1100	General Ed	2,456,829.00	196,585.31	399,834.00	2,056,995.00	83.72
1125	Flex Funding	35,570.00	4,632.17	8,067.87	27,502.13	77.31
1150	LEP Plan	106,832.00	6,905.32	12,735.91	94,096.09	88.07
1160	Poverty Plan	214,554.00	15,690.47	31,144.67	183,409.33	85.48
1180	Technology	188,003.00	10,037.04	15,997.29	172,005.71	91.49
1190	Pre-School	60,000.00		635.59	59,364.41	98.94
1200/90	Special Education	819,023.00	44,820.17	83,172.72	735,850.28	89.84
2100	Guid/Support Services	156,103.00	12,139.79	23,686.38	132,416.62	84.82
2212/22	Staff Dev/Media Center	109,029.00	8,255.27	15,890.06	93,138.94	85.42
2310	Board of Ed	86,175.00	889.56	10,825.50	75,349.50	87.43
2320	Superintendent	148,871.00	11,971.73	24,195.09	124,675.91	83.74
2400	Principal	278,267.00	23,544.85	47,215.22	231,051.78	83.03
2510	Business	124,051.00	5,966.68	33,111.92	90,939.08	73.30
2600	Plant Oper/Maint	478,178.00	28,633.10	94,442.93	383,735.07	80.24
2750/60	Transportation	181,147.00	12,791.89	28,545.16	152,601.84	84.24
3135	High Ability Grant	6,200.00	604.73	1153.78	5,046.22	81.39
4200	Title I Part A	90,909.00	7,470.77	14,961.02	75,947.98	83.54
4310	Title II Part A	17,494.00	2,374.44	2,433.21	15,060.79	86.09
4400	ECSE/IDEA	91,920.00	0.00	0.00	91,920.00	100.00
4915	Title I Part C - Migrant	38,810.00	3,998.70	7,913.03	30,896.97	79.61
4925	Title III - Limited English	5,936.00	1,038.12	1,751.87	4,184.13	70.48
4992	REAP Grant	27,285.00	0.00	0.00	27,285.00	100.00
6000	Summer School	5,341.00	0.00	0.00	5,341.00	100.00
8000	Transfers	41,845.00	0.00	0	41,845.00	100.00
TOTAL		5,768,372.00	398,350.11	857,608.07	4,910,763.93	85.13
PREVIOUS YEAR		5,664,083.00	385,030.28	843,033.04	4,821,049.96	85.12

# Current Cash Balance Report

Date: 09/01/2014 thru 10/31/2014

Activity Number and Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
<b>A ATHLETICS</b>					
100 FOOTBALL	-1,855.87	4,229.00	2,463.95	0.00	-90.82
105 JH FOOTBALL	-193.35	0.00	400.70	0.00	-594.05
110 VOLLEYBALL	2,551.64	5,180.05	4,018.75	0.00	3,712.94
115 JH VOLLEYBALL	0.00	0.00	350.00	0.00	-350.00
120 GIRLS GOLF	0.00	0.00	0.00	0.00	0.00
125 BOYS BASKETBALL	20,982.68	0.00	0.00	0.00	20,982.68
130 GIRLS BASKETBALL	11,136.52	0.00	0.00	0.00	11,136.52
135 JH BOYS BASKETBALL	0.00	0.00	0.00	0.00	0.00
140 JH GIRLS BASKETBALL	0.00	0.00	0.00	0.00	0.00
145 TRACK	-11,508.97	0.00	0.00	0.00	-11,508.97
150 JH TRACK	0.00	0.00	0.00	0.00	0.00
155 BOYS GOLF	0.00	0.00	400.00	0.00	-400.00
160 COACHES INSERVICE	0.00	0.00	0.00	0.00	0.00
165 STATE CONTESTS	0.00	0.00	0.00	0.00	0.00
170 WRESTLING	-6,562.38	80.00	0.00	0.00	-6,482.38
175 GEN ATHLETICS	248.14	0.00	2,755.18	0.00	-2,507.04
180 JH WRESTLING	0.00	0.00	325.00	0.00	-325.00
190 ACTIVITY PASSES	2,100.00	1,985.00	0.00	0.00	4,085.00
<b>A ATHLETICS Totals:</b>	<b>16,898.41</b>	<b>11,474.05</b>	<b>10,713.58</b>	<b>0.00</b>	<b>17,658.88</b>
<b>B CLASSES</b>					
200 CLASS OF 2019	0.00	0.00	0.00	0.00	0.00
205 CLASS OF 2020	0.00	0.00	0.00	0.00	0.00
210 CLASS OF 2021	0.00	0.00	0.00	0.00	0.00
215 CLASS OF 2005	0.00	0.00	0.00	0.00	0.00
220 CLASS OF 2006	0.00	0.00	0.00	0.00	0.00
225 CLASS OF 2007	0.00	0.00	0.00	0.00	0.00
226 CLASS OF 2008	0.00	0.00	0.00	0.00	0.00
227 CLASS OF 2009	0.00	0.00	0.00	0.00	0.00
228 CLASS OF 2010	0.00	0.00	0.00	0.00	0.00
229 CLASS OF 2011	0.00	0.00	0.00	0.00	0.00
230 CLASS OF 2012	0.00	0.00	0.00	0.00	0.00
231 CLASS OF 2013	0.32	0.00	0.00	0.00	0.32
232 CLASS OF 2014	161.40	0.00	0.00	0.00	161.40
233 CLASS OF 2015	10.31	0.00	0.00	0.00	10.31
234 CLASS OF 2016	857.85	2,588.52	0.00	0.00	3,446.37
235 CLASS OF 2017	199.76	0.00	0.00	0.00	199.76
236 CLASS OF 2018	0.00	0.00	0.00	0.00	0.00
<b>B CLASSES Totals:</b>	<b>1,229.64</b>	<b>2,588.52</b>	<b>0.00</b>	<b>0.00</b>	<b>3,818.16</b>
<b>C ORGANIZATIONS</b>					
300 VOCAL/INSTRUMENTAL CONTESTS	0.00	0.00	0.00	0.00	0.00
301 POWER DRIVE	1,140.74	0.00	0.00	0.00	1,140.74
305 MUSICAL	0.00	0.00	0.00	0.00	0.00
306 MUSIC BOOSTERS	0.00	0.00	0.00	0.00	0.00
310 NATIONAL HONOR SOCIETY	1,388.26	117.50	51.15	0.00	1,454.61
315 FBLA	4,167.74	1,032.70	2,439.44	0.00	2,761.00
320 ANNUAL	-2,219.36	80.00	0.00	0.00	-2,139.36
325 TOTAD	973.22	0.00	0.00	0.00	973.22
330 FCCLA	1,374.42	2,791.76	2,752.72	0.00	1,413.46
335 STUCO	2,617.88	0.00	250.00	0.00	2,367.88
340 SPEECH & DRAMA	0.00	0.00	0.00	0.00	0.00
345 ONE ACT	-10.90	0.00	270.93	0.00	-281.83
346 Art Club	2,513.58	0.00	0.00	0.00	2,513.58

ALL Data

# Current Cash Balance Report

Date: 09/01/2014 thru 10/31/2014

Arranged by:  
Group ID and Activity Number

Activity Number and Name	Beginning Cash	Receipts	Disbursements	Adjustments	Cash Balance
350 CLOSE UP	0.00	0.00	0.00	0.00	0.00
355 ENTREPRENEURSHIP	0.00	0.00	0.00	0.00	0.00
360 CINCO DE MAYO	197.14	0.00	0.00	0.00	197.14
365 VICA	0.00	0.00	0.00	0.00	0.00
370 EMBROIDERY	0.00	0.00	0.00	0.00	0.00
385 LIBRARY	1,613.08	2,232.55	2,232.55	0.00	1,613.08
390 SPONSORS	0.00	0.00	0.00	0.00	0.00
395 HOMECOMING	-256.25	288.00	719.02	0.00	-687.27
405 CONSTRUCTION	0.00	0.00	0.00	0.00	0.00
501 HIGH SCHOOL SWING CHOIR	5,478.94	2,916.00	1,724.39	0.00	6,670.55
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
553 ELEMENTARY STUCO	658.46	0.00	39.94	0.00	618.52
<b>C ORGANIZATIONS Totals:</b>	<b>19,636.95</b>	<b>9,458.51</b>	<b>10,480.14</b>	<b>0.00</b>	<b>18,615.32</b>
<b>D CONCESSIONS</b>					
400 CONCESSIONS	0.00	5,117.64	4,208.54	0.00	909.10
<b>D CONCESSIONS Totals:</b>	<b>0.00</b>	<b>5,117.64</b>	<b>4,208.54</b>	<b>0.00</b>	<b>909.10</b>
<b>E MISC</b>					
502 YOUTH FOUNDATION	750.00	0.00	0.00	0.00	750.00
503 LOUNGE	1,384.80	111.70	30.00	0.00	1,466.50
505 CHECKING INTEREST	12,081.40	7.66	0.00	0.00	12,089.06
510 CD INTEREST	2,489.42	0.00	0.00	0.00	2,489.42
520 ELEMENTARY	9,873.54	731.86	319.60	0.00	10,285.80
540 POP FUND	14,072.06	453.55	148.10	0.00	14,377.51
550 STUDENT FEES	240.00	0.00	0.00	0.00	240.00
555 WAKEFIELD PLAYGROUND FUND	500.00	0.00	0.00	0.00	500.00
560 MEMORIALS	200.00	0.00	0.00	0.00	200.00
575 Wakefield VB	0.00	0.00	0.00	0.00	0.00
576 PE Uniforms	-222.00	252.00	396.00	0.00	-366.00
577 State Tournaments	3,935.61	0.00	0.00	0.00	3,935.61
<b>E MISC Totals:</b>	<b>45,304.83</b>	<b>1,556.77</b>	<b>893.70</b>	<b>0.00</b>	<b>45,967.90</b>
<b>Report Totals:</b>	<b>83,069.83</b>	<b>30,195.49</b>	<b>26,295.96</b>	<b>0.00</b>	<b>86,969.36</b>

SELECTED

# Receipt History Detail

Arranged by:  
Receipt Date

Receipt Date	Receipt Number	Deposit Slip Number	Received From	Receipt Description	Amount
10/07/2014	000000		Library	Book Fair	2,233.55
10/07/2014	000000		Library	Error on Checks	-1.00
<b>Date Total for 10/07/2014:</b>					<b>2,232.55</b>
10/08/2014	000000		VB Gate		763.00
10/08/2014	000000		Concessions	FBLA/10th Grade	677.40
<b>Date Total for 10/08/2014:</b>					<b>1,440.40</b>
10/10/2014	000000		PE Uniforms		54.00
10/10/2014	000000		FCCLA	Coin War	113.32
10/10/2014	000000		Great American	Jr. Class Sales	309.00
<b>Date Total for 10/10/2014:</b>					<b>476.32</b>
10/13/2014	000000		FB Gate		1,113.75
10/13/2014	000000		Homecoming	Dance	288.00
10/13/2014	000000		FCCLA	Cash War	3.44
10/13/2014	000000		Activity Pass		125.00
<b>Date Total for 10/13/2014:</b>					<b>1,530.19</b>
10/17/2014	000000		FBLA		238.00
10/17/2014	000000		Class of 2016	Sales	2,149.52
<b>Date Total for 10/17/2014:</b>					<b>2,387.52</b>
10/20/2014	000000		Jr Class	Donations	120.00
10/20/2014	000000		Concessions	STUCO	65.00
10/20/2014	000000		FB	Gate	1,153.25
10/20/2014	000000		Activity Pass	Shani Ramirez	30.00
10/20/2014	000000		Class of 2016	Lopez	10.00
<b>Date Total for 10/20/2014:</b>					<b>1,378.25</b>
10/22/2014	000000		Swing Choir	Butter Braids	2,916.00
10/22/2014	000000		FBLA	Dues	240.00
<b>Date Total for 10/22/2014:</b>					<b>3,156.00</b>
10/23/2014	000000		Pop Machine		205.25
<b>Date Total for 10/23/2014:</b>					<b>205.25</b>
10/24/2014	000000		Elementary	Pop Machine	163.05
10/24/2014	000000		VB Gate		463.00
10/24/2014	000000		Concessions	NHS	694.25
10/24/2014	000000		NHS	Split the Pot	117.50
<b>Date Total for 10/24/2014:</b>					<b>1,437.80</b>
10/30/2014	000000		TShirts		12.00
10/30/2014	000000		FCCLA	Dues/Shirt	20.00
10/30/2014	000000		FBLA	Beef Sticks	305.70
<b>Date Total for 10/30/2014:</b>					<b>337.70</b>
10/31/2014	000000		Interest	Checking	3.82
<b>Date Total for 10/31/2014:</b>					<b>3.82</b>
<b>Report Total:</b>					<b>14,585.80</b>

## Check Summary Report

Date: 09/01/2014 thru 11/03/2014

Check Number	Status	Check / Void Date	Vendor Name	PO Number	Description	Amount
<b>10/01/2014</b>						
007728	C	10/01/2014	Wisner-Pilger High School		VB Entry Fee	50.00
<b>10/06/2014</b>						
007736	C	10/06/2014	Stadium Sports		PE Uniforms	132.00
007732	C	10/06/2014	Pepsi-Cola of Siouxland		Pop	683.00
007731	C	10/06/2014	Northeast Community College		Scholarship	250.00
007733	C	10/06/2014	Steve Greve		Officials	60.00
007735	C	10/06/2014	Sinclair			1,317.01
007737	C	10/06/2014	VISA		FCCLA	403.00
007734	C	10/06/2014	Sally Shively		Official	110.00
007729	C	10/06/2014	Heidi Brown		Officials	60.00
007730	C	10/06/2014	Barb Kelly		Official	110.00
007738	C	10/06/2014	Yoder Meats		Beef Sticks	1,189.44
<b>10/06/2014 Total:</b>						<b>4,314.45</b>
<b>10/08/2014</b>						
007743	O	10/08/2014	Jim Korb		FB Official	90.00
007748	C	10/08/2014	Scholastic Book Fairs		Book Fair	2,232.55
007742	C	10/08/2014	Iowa-Nebraska State Bank		Interpreters	195.00
007740	C	10/08/2014	Cubbys		water	11.97
007741	C	10/08/2014	Perry Dekay		FB Official	90.00
007745	C	10/08/2014	Miller Building Supply		Postage	16.39
007744	C	10/08/2014	Lazy Acres Decor		Homecoming	179.00
007739	C	10/08/2014	Neil Classen		FB Official	90.00
007747	C	10/08/2014	Ed Peppel		FB Official	90.00
007746	C	10/08/2014	Thomas Mimick		FB Official	90.00
<b>10/08/2014 Total:</b>						<b>3,084.91</b>
<b>10/09/2014</b>						
007749	C	10/09/2014	Steve Greve		VB Official	70.00
<b>10/13/2014</b>						
007750	O	10/13/2014	District #7 FCCLA		FCCLA Registrations	124.00
007757	O	10/13/2014	Ron Williams		JH FB Official	85.00
007756	C	10/13/2014	Wakefield Community School		Popcorn	192.45
007751	C	10/13/2014	Laurel-Concord Public School		Entry Fee	40.00
007754	C	10/13/2014	Paul Eaton		JV FB Official	85.00
007755	C	10/13/2014	Sysco		NHS Tapping	51.15
007752	C	10/13/2014	Roger Lueth		JVFB Official	50.00
007758	C	10/13/2014	Wyhe's Choice Fundraising		Butter Braids	1,708.00
007753	C	10/13/2014	Mike Mogus		JV FB Official	85.00

## Check Summary Report

Date: 09/01/2014 thru 11/03/2014

Check Number	Status	Check / Void Date	Vendor Name	PO Number	Description	Amount
<b>10/13/2014 Total:</b>						<b>2,420.60</b>
<b>10/17/2014</b>						
007759	O	10/17/2014	Chris Carlson		FB Official	90.00
007763	C	10/17/2014	Paul Eaton		VB Official	200.00
007765	C	10/17/2014	Stephen True		FB Official	90.00
007760	C	10/17/2014	MAJOR REFRIGERATION CO		Ice Machine	801.50
007766	C	10/17/2014	Robert True		FB Official	90.00
007761	C	10/17/2014	Dan McFarland		FB Official	90.00
007762	C	10/17/2014	Clint Miller		FB Official	90.00
007764	C	10/17/2014	Nikki Schram		VB Official	200.00
007767	C	10/17/2014	FBLA-PBL		Dues	750.00
<b>10/17/2014 Total:</b>						<b>2,401.50</b>
<b>10/22/2014</b>						
007787	O	10/22/2014	Wayne High School		Entry Fee	75.00
007783	O	10/22/2014	Randolph High School		Entry Fee	50.00
007784	O	10/22/2014	Jim Rusk		Workers	20.00
007781	O	10/22/2014	Nebraska FBLA Foundation		Donation	500.00
007779	O	10/22/2014	Shawn Lierman		Workers	20.00
007777	O	10/22/2014	Joe Brown		Wokrers	50.00
007782	V	10/23/2014	Ponca High School		Entry Fee	0.00
007776	C	10/22/2014	Howells-Dodge Consolidated		Entry Fee	70.00
007788	C	10/22/2014	Winside High School		Entry Fee	80.00
007773	C	10/22/2014	Deli International of Omaha, Inc			1,561.70
007775	C	10/22/2014	Pat Henderson		FB Workers	30.00
007786	C	10/22/2014	SIDELINES Bar & Grille		pixxa	239.80
007771	C	10/22/2014	CustomInk.Com			358.02
007778	C	10/22/2014	Lazy Acres Decor		Homecoming	100.00
007780	C	10/22/2014	Mr. Pena-DJ		Homecoming Dance	250.00
007769	C	10/22/2014	Heidi Brown		Official	130.00
007768	C	10/22/2014	Mike Anderson		Workers	40.00
007774	C	10/22/2014	Hollie Frye		Official	130.00
007770	C	10/22/2014	Children's Miracle Network		Donation	116.00
007772	C	10/22/2014	Dave Peitz		Workers	10.00
007785	C	10/22/2014	Shannon Dorcey		Workers	50.00
<b>10/22/2014 Total:</b>						<b>3,880.52</b>
<b>10/23/2014</b>						
007791	O	10/23/2014	Wakefield Community School		After School Snacks/Lunch	20.30
007790	O	10/23/2014	Ponca High School		Entry Fee	50.00
007792	O	10/23/2014	Ponca High School		Conference VB	53.00

## Check Summary Report

Date: 09/01/2014 thru 11/03/2014

Check Number	Status	Check / Void Date	Vendor Name	PO Number	Description	Amount
007789	C	10/23/2014	Austin Galleas			39.94

<b>10/23/2014 Total:</b>	<b>163.24</b>
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**10/28/2014**

007799	O	10/28/2014	Hauff Mid-America Sports			64.10
007802	O	10/28/2014	Karen Kluthe		One Act	24.93
007805	O	10/28/2014	Steve Greve		Official	60.00
007794	O	10/28/2014	Heidi Brown		Official	60.00
007796	O	10/28/2014	Erin Reinders		VB Workers	50.00
007798	O	10/28/2014	Heather Gustafson		VB Workers	120.00
007795	O	10/28/2014	Denise Erb		VB Workers	10.00
007793	O	10/28/2014	Lauren Barge		VB Workers	50.00
007800	O	10/28/2014	Kim Barge		VB Workers	10.00
007807	O	10/28/2014	Whitney Echtenkamp		VB Workers	60.00
007801	O	10/28/2014	Luke Kirchmann		VB Workers	30.00
007797	O	10/28/2014	Ashley Gilliland		VB Workers	30.00
007806	C	10/28/2014	Wakefield Community School		VB Admission	53.00
007803	C	10/28/2014	Laurel-Concord Public School		VB Admission	53.00
007804	C	10/28/2014	Lauren Lehmkuhl		VB Workers	70.00

<b>10/28/2014 Total:</b>	<b>745.03</b>
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<b>Report Total:</b>	<b>17,130.25</b>
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# Check Register

Direct	Dep.	Check Number	Check Date	Vendor ID	Vendor Name	Amount
		Invoice	Invoice Date	PO Number	PO Date Description	
<b>Checks Printed</b>						
<b>1 - GENERAL FUND</b>						
Bank Account :A -						
		00045747	11/12/2014	ABSOSCRE	Absolute Screen Art	
		142935	10/29/2014		11/07/2014 School Pride shirts	2,000.00
		142935-2	10/29/2014		11/07/2014 School pride-reimb	2,632.50
					Check Total	4,632.50
		00045748	11/12/2014	AMERITAS	Ameritas Life Ins Corp	
		2VISIO.338	11/14/2014		11/14/2014 NOVEMBER2014PAYROLL	-31.92
		2VISION.338	11/14/2014		11/14/2014 NOVEMBER2014PAYROLL	98.04
		2VISR.338	11/14/2014		11/14/2014 NOVEMBER2014PAYROLL	284.52
					Check Total	350.64
		00045749	11/12/2014	APPEARA	Appearra	
		886901	10/02/2014		11/07/2014 Uniforms, mops, rags	52.47
		888771	10/09/2014		11/07/2014 Unifoms, mops, rags	60.63
		890604	10/16/2014		11/07/2014 Uniforms, mops, rags	60.63
		892459	10/23/2014		11/07/2014 Uniforms, mops, rags	60.63
		894273	10/30/2014		11/07/2014 Uniforms, mops, rags	60.63
					Check Total	294.99
		00045750	11/12/2014	ARAMARKS	Aramark Uniform Services	
		3681432	10/01/2014		11/07/2014 BB uniforms, rags	50.84
		3683925	10/08/2014		11/07/2014 BB uniforms, rags	50.84
		3686408	10/15/2014		11/07/2014 BB uniforms, rags	51.74
		3688875	10/22/2014		11/07/2014 BB uniforms, rags	51.74
		3691850	10/29/2014		11/07/2014 BB uniform/rags	51.74
					Check Total	256.90
		00045751	11/12/2014	BARNNOBL	Barnes & Noble Inc	
		2901440	10/14/2014		11/06/2014 Classroom Inst. that works-ESL	1,059.30
					Check Total	1,059.30
		00045752	11/12/2014	BLUECROS	Blue Cross and Blue Shield of NE	
		2BCBD.338	11/14/2014		11/14/2014 NOVEMBER2014PAYROLL	24.84
		2BCDENR.338	11/14/2014		11/14/2014 NOVEMBER2014PAYROLL	1,091.91
		3BCBS.338	11/14/2014		11/14/2014 NOVEMBER2014PAYROLL	49,864.95
		3DENT.338	11/14/2014		11/14/2014 NOVEMBER2014PAYROLL	1,183.36
		NOV1	11/01/2014		11/06/2014 Hoffman health ins	867.48
					Check Total	53,032.54
		00045753	11/12/2014	BOYSTPRE	Boys Town Press	
		4275	09/29/2014		11/06/2014 Film clips -Character ed	416.23
					Check Total	416.23
		00045754	11/12/2014	BUERERIC	Eric Buernheide	
		Oct14	10/09/2014		11/06/2014 Gas reimb	28.71

# Check Register

Direct						Amount
Dep.	Check Number	Check Date	Vendor ID	Vendor Name		
	Invoice	Invoice Date	PO Number	PO Date	Description	
					Check Total	28.71
	00045755	11/12/2014	CAPTIALA		Conseco Health Insurance Co.	
	2CAND.338	11/14/2014		11/14/2014	NOVEMBER2014PAYROLL	65.90
					Check Total	65.90
	00045756	11/12/2014	CITYWAKE		City Of Wakefield-	
	Oct14	10/20/2014		11/07/2014	PF Elect - 280	48.29
	Oct14-2	10/20/2014		11/07/2014	PF Water -196	355.50
	Oct14-3	10/20/2014		11/07/2014	Elect-64000	5,198.08
	Oct14-4	10/20/2014		11/07/2014	Water/sewer-72	254.50
	Oct14-5	10/20/2014		11/07/2014	Landfill fee	1.50
	Oct14-7	10/20/2014		11/07/2014	BB Elect 1037	132.44
	Oct14-8	10/20/2014		11/07/2014	BB water/sewer	26.25
					Check Total	6,016.56
	00045757	11/12/2014	COMPLOGI		Computer Logic Group Inc.	
	6781	10/16/2014		11/06/2014	P/s Hosting- Annual fee	2,000.00
	6782	10/16/2014		11/06/2014	P/S major upgrade	700.00
	6787	10/17/2014		11/06/2014	SSL Cert. 3 yr	500.00
					Check Total	3,200.00
	00045758	11/12/2014	CONTENRG		Continuum Retail Energy Services	
	Seot14-6	10/30/2014		11/07/2014	Utilities 7176-0	10.00
	Sept14-3	10/30/2014		11/07/2014	BB Utilities-3763-26	51.40
	Sept14-5	10/30/2014		11/07/2014	Utlities-1967-248	213.38
					Check Total	274.78
	00045759	11/12/2014	CUBBY'S		Cubby's Inc.	
	45717	10/31/2014		11/07/2014	Mower fuel	82.05
	45717-2	10/31/2014		11/07/2014	Gas/diesel	2,550.39
					Check Total	2,632.44
	00045760	11/12/2014	DBNEBR		D B Nebraska Service	
	4275	09/29/2014		11/06/2014	Library unit repair	1,110.00
					Check Total	1,110.00
	00045761	11/12/2014	EGANSUPP		Egan Supply Co.	
	218790	10/08/2014		11/06/2014	Paper products	622.92
	219510	10/29/2014		11/06/2014	Mats	745.13
	220171	11/05/2014		11/07/2014	Paper/cleaning products	680.25
	220200	11/05/2014		11/07/2014	Can liners	218.70
					Check Total	2,267.00
	00045762	11/12/2014	EKBERGAU		Ekberg Auto Parts, Inc.	
	Oct14	10/31/2014		11/07/2014	Oil/supplies/filters	76.92
					Check Total	76.92
	00045763	11/12/2014	ESU1		ESU #1	

# Check Register

Direct Dep.	Check Number Invoice	Check Date Invoice Date	Vendor ID PO Number	Vendor Name PO Date	Description	Amount
	M2781	10/30/2014		11/07/2014	PK Hight	12,350.00
	Ned2543	10/29/2014		11/07/2014	Laminating	290.45
	R106209	10/16/2014		11/07/2014	P/S wksp	15.00
	SP4487	10/17/2014		/ /	S/A Contracted services	52,718.04
	SP4487-3	10/17/2014		11/07/2014	ECSE Contracted services	486.00
	SP4487-4	10/17/2014		11/07/2014	ECSE Contracted services	21,886.50
	SP44872-2	10/17/2014		11/07/2014	ECSE Contracted services	35,886.00
	r106197	10/14/2014		11/07/2014	NSSRS WKSP	15.00
	r106202	10/15/2014		11/07/2014	Healthy Schools wksp	60.00
					Check Total	123,706.99
	00045764	11/12/2014	FAIRSTOR		Fair Store	
	Oct14-3	10/31/2014		11/07/2014	Lfe skills supplies	66.90
	Oct1402	10/09/2014		11/07/2014	COF- snacks JD	8.46
					Check Total	75.36
	00045765	11/12/2014	FIREPROT		Flre Protection Services, LLC	
	3887	10/24/2014		11/07/2014	Fire alarm repair	1,170.00
					Check Total	1,170.00
	00045766	11/12/2014	GILLHAUL		Gill Hauling, Inc.	
	224755	11/01/2014		11/07/2014	Dumpster service	325.00
					Check Total	325.00
	00045767	11/12/2014	HAMPKEARN		Hampton Inn Kearney	
	Oct14	10/02/2014		11/06/2014	User's conference lodging	109.00
					Check Total	109.00
	00045768	11/12/2014	HARDRIV		Hard Drive Outlet	
	10146	10/23/2014		11/07/2014	Base copies	296.40
	10146-2	10/23/2014		11/07/2014	Elem colored copies	691.17
					Check Total	987.57
	00045769	11/12/2014	HARDSCHU		Harding and Shultz P.C., L.L.O.	
	69	11/03/2014		11/07/2014	Legal services	88.50
					Check Total	88.50
	00045770	11/12/2014	HEINEMAN		Heinemann	
	6404638	11/03/2014		11/07/2014	LLI Booster Pk - reading	455.40
					Check Total	455.40
	00045771	11/12/2014	KLEIJOLE		Jolene Klein	
	Oct14	10/09/2014		11/06/2014	Conf meals	25.26
					Check Total	25.26
	00045772	11/12/2014	KORNERMA		Korner Mart	
	Oct14	11/01/2014		11/07/2014	SPED van-field trip	109.52
	Oct14-2	11/01/2014		11/07/2014	Van gas	301.85

# Check Register

Direct Dep.	Check Number Invoice	Check Date Invoice Date	Vendor ID PO Number	Vendor Name PO Date	Description	Amount
					Check Total	411.37
	00045773	11/12/2014	KRATKESL		Kratke's Lawn Service	
	14402	10/12/2014		11/07/2014	FB Field #4	910.00
	14402-2	10/12/2014		11/07/2014	E/W Field #4	1,296.00
					Check Total	2,206.00
	00045774	11/12/2014	LESSMANE		Lessman Electric Co, Inc	
	13526	11/06/2014		11/07/2014	Occupancy sensors	157.40
					Check Total	157.40
	00045775	11/12/2014	LINWELD		Matheson Tri-Gas Inc	
	50688033	10/31/2014		11/07/2014	Ite gases	154.24
					Check Total	154.24
	00045776	11/12/2014	MADINATI		Madison National Life	
	2SALP.338	11/14/2014		11/14/2014	NOVEMBER2014PAYROLL	1,261.41
	2SUPP.338	11/14/2014		11/14/2014	NOVEMBER2014PAYROLL	23.50
	3LIFE.338	11/14/2014		11/14/2014	NOVEMBER2014PAYROLL	643.50
	Nov14	11/01/2014		11/07/2014	SA life ins	4.90
	Nov14-2	11/01/2014		11/07/2014	MM Life ins	7.00
					Check Total	1,940.31
	00045777	11/12/2014	MARCINC		Marco, Inc	
	16064231	10/28/2014		11/06/2014	Copy overage-BW	1,465.53
	16064231-2	10/28/2014		11/06/2014	Copy overage-colored	335.22
	16064231-3	10/28/2014		11/06/2014	Copier lease	1,527.27
					Check Total	3,328.02
	00045778	11/12/2014	MGTRUS		MG Trust Company	
	2403B.338	11/14/2014		11/14/2014	NOVEMBER2014PAYROLL	850.00
	2403BROTH.338	11/14/2014		11/14/2014	NOVEMBER2014PAYROLL	1,390.00
					Check Total	2,240.00
	00045779	11/12/2014	MILLBLDG		Miller Building Supply	
	Oct14	10/31/2014		11/06/2014	Maintenance supplies	150.70
	Oct14-2	10/31/2014		11/06/2014	Supplies	85.40
	Oct14-3	10/31/2014		11/06/2014	COF - KW supplies	5.69
					Check Total	241.79
	00045780	11/12/2014	NASB		Nebr Assoc Of School Boards	
	35951	10/08/2014		11/07/2014	Bejot state conf registration	277.00
	35978	10/17/2014		11/07/2014	Victor state conf-registration	207.00
					Check Total	484.00
	00045781	11/12/2014	NEBCOU		Nebr Council Of School Adm	
	36836	10/21/2014		11/06/2014	Latino summit	110.00
					Check Total	110.00

# Check Register

Direct Dep.	Check Number Invoice	Check Date Invoice Date	Vendor ID PO Number	Vendor Name PO Date	Description	Amount
	00045782 310353	11/12/2014 10/17/2014	NEBRAIRF	Nebraska Air Filters Inc 11/06/2014	Filters	37.74
					Check Total	37.74
	00045783 2FICA.338 2FICA.339 2FICM.338 2FICM.339 2USIT.338 3FICA.338 3FICA.339 3FICM.338 3FICM.339	11/12/2014 11/14/2014 11/14/2014 11/14/2014 11/14/2014 11/14/2014 11/14/2014 11/14/2014 11/14/2014 11/14/2014	NEBRASK3	la/ne State Bank 11/14/2014 11/14/2014 11/14/2014 11/14/2014 11/14/2014 11/14/2014 11/14/2014 11/14/2014 11/14/2014	NOVEMBER2014PAYROLL NOVEMBER2014PAYROLLB NOVEMBER2014PAYROLL NOVEMBER2014PAYROLLB NOVEMBER2014PAYROLL NOVEMBER2014PAYROLL NOVEMBER2014PAYROLLB NOVEMBER2014PAYROLL NOVEMBER2014PAYROLLB	16,279.36 35.96 3,807.33 8.43 22,900.78 16,279.36 35.96 3,807.33 8.43
					Check Total	63,162.94
	00045784 2NEIT.338	11/12/2014 11/14/2014	NEBRASK4	Nebraska Dept Of Revenue 11/14/2014	NOVEMBER2014PAYROLL	8,945.11
					Check Total	8,945.11
	00045785 2NTRT.338 2NTRT.339 3NTRT.338 3NTRT.339	11/12/2014 11/14/2014 11/14/2014 11/14/2014 11/14/2014	NEBRASK5	Nebraska Retirement System 11/14/2014 11/14/2014 11/14/2014 11/14/2014	NOVEMBER2014PAYROLL NOVEMBER2014PAYROLLB NOVEMBER2014PAYROLL NOVEMBER2014PAYROLLB	24,307.03 56.74 24,553.23 57.30
					Check Total	48,974.30
	00045786 63217	11/12/2014 11/01/2014	NEBRLINK	Nebraska Link 11/07/2014	Internet services	471.75
					Check Total	471.75
	00045787 95645 95765	11/12/2014 10/23/2014 10/30/2014	NEDOL/BO	NE DOL/Boiler Inspection Program 11/07/2014 11/07/2014	Boiler-annual certificate Boiler inspection	18.00 126.00
					Check Total	144.00
	00045788 201	11/12/2014 10/28/2014	NEHOSA	Nebraska HOSA 11/07/2014	Trip cancellation chgs	150.00
					Check Total	150.00
	00045789 32703414	11/12/2014 10/14/2014	OMAHATRUC	Omaha Truck Center Inc. 11/07/2014	Damper 007	64.18
					Check Total	64.18
	00045790 22181410	11/12/2014 10/31/2014	ONESOUR	One Source 11/06/2014	BACkground checks	45.00
					Check Total	45.00
	00045791	11/12/2014	ORKIN	Orkin Exterminating Inc		

# Check Register

Direct Dep.	Check Number Invoice	Check Date Invoice Date	Vendor ID PO Number	Vendor Name Description	Amount
	Nov14	11/01/2014		11/07/2014 Pest control	111.30
				Check Total	111.30
	00045792	11/12/2014	PACNSAVE	Pac N Save, Inc.	
	2415	10/08/2014		11/07/2014 COF D/J	70.44
	Oct14	10/31/2014		11/07/2014 FCS food	42.39
				Check Total	112.83
	00045793	11/12/2014	PEARSON	Pearson Education	
	4023459256	08/27/2014		11/07/2014 Algebra Books	706.03
				Check Total	706.03
	00045794	11/12/2014	PERSONAL	Personnel Concepts	
	9325907382	10/27/2014		11/07/2014 Labor Compliance-Updates	370.38
				Check Total	370.38
	00045795	11/12/2014	POMMMIKE	Michael J. Pommer	
	Oct14	10/23/2014		11/07/2014 Audit-2014	5,800.00
				Check Total	5,800.00
	00045796	11/12/2014	RENNHARD	Renneberg Hardwood, Inc	
	571958	10/13/2014		11/06/2014 Wood	1,052.61
				Check Total	1,052.61
	00045797	11/12/2014	SHTAXSER	Susan S Holstedt	
	2CHCR.338	11/14/2014		11/14/2014 NOVEMBER2014PAYROLL	1,916.34
	2MEDR.338	11/14/2014		11/14/2014 NOVEMBER2014PAYROLL	3,818.34
				Check Total	5,734.68
	00045798	11/12/2014	SIDELINES	SIDELINES Bar & Grille	
	2084	10/26/2014		11/06/2014 Netgotiations mtg	69.50
				Check Total	69.50
	00045799	11/12/2014	SIMPLEX	Simplex Grinnell LP	
	80659008	10/21/2014		11/07/2014 Photo detectors alarms	279.30
				Check Total	279.30
	00045800	11/12/2014	VISA	VISA	
	Oct14	10/31/2014		11/07/2014 Battle of the Books awards	34.75
	Oct14-2	10/31/2014		11/07/2014 Airsquirel	19.98
	Oct14-3	10/31/2014		11/07/2014 Med. Terminology Book-FCS	82.69
	Oct14-4	10/31/2014		11/07/2014 B/O ELL testing materials	545.77
	Oct14-5	10/31/2014		11/07/2014 Ipad repair	200.00
	Oct14-6	10/31/2014		11/07/2014 Trojan Pride Face Painting	75.16
	Oct14-7	10/31/2014		11/07/2014 COF-Activity-JD	66.66
				Check Total	1,025.01
	00045801	11/12/2014	WALLKARE	Karen Wall	
	Oct14	10/15/2014		11/06/2014 COF-snacks-KW	16.07

# Check Register

Direct Dep.	Check Number Invoice	Check Date Invoice Date	Vendor ID PO Number	Vendor Name PO Date	Description	Amount
					Check Total	16.07
	00045802	11/12/2014	WAYNEHER		Wayne Herald	
	Oct14	10/31/2014		11/07/2014	Para Ad	18.00
					Check Total	18.00
	00045803	11/12/2014	WCS-GEN		WCS-General Fund	
	2LCU.338	11/14/2014		11/14/2014	NOVEMBER2014PAYROLL	58.00
	2SUMINR.338	11/14/2014		11/14/2014	NOVEMBER2014PAYROLL	268.52
	2SUMRDV.338	11/14/2014		11/14/2014	NOVEMBER2014PAYROLL	23.22
					Check Total	349.74
	00045804	11/12/2014	WCSINTER		Wakefield School-interim	
	4272	10/07/2014		11/07/2014	Honor Band fee	285.00
	4273	10/09/2014		11/07/2014	Poppy Pumpkin Adm-PK	96.00
	4274	10/15/2014		11/07/2014	Band calendar	15.00
	4275	10/17/2014		11/07/2014	PSAT testing	168.00
	4276	10/20/2014		11/07/2014	Tech cables/supplies	398.67
	4277	10/14/2014		11/07/2014	COF D/J	117.80
	4277-2	10/14/2014		11/07/2014	Supplies	59.52
	4279	10/27/2014		11/07/2014	Doane Honor Band	15.00
	EFT-1014	10/16/2014		11/07/2014	Meter postage	400.00
					Check Total	1,554.99
	00045805	11/12/2014	WESTERNR		Western Roofing	
	805803	10/13/2014		11/06/2014	Roof leak repair	521.73
					Check Total	521.73
	00045806	11/12/2014	WORLBOOK		WORLD BOOK SCHOOL AND LIBRARY	
	SO500076	10/23/2014		11/07/2014	2015 WB Encyclopedia	849.00
					Check Total	849.00
					<b>1 - GENERAL FUND Totals:</b>	<b>354,497.81</b>

ALL Data

# Check Register

Arranged by:  
Check Number

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

**Deposits Printed**

**1 - GENERAL FUND**

Bank Account :A -

DD	00001101	11/12/2014	HSA-CARRSH		State Nebraska Bank	
	3HSASC.338	11/14/2014		11/14/2014	NOVEMBER2014PAYROLL	232.07
Check Total						<u>232.07</u>

DD	00001102	11/12/2014	HSACARSLA		Iowa-Nebraska State Bank	
	3HSACARSLA.3	11/14/2014		11/14/2014	NOVEMBER2014PAYROLL	82.30
	38					
Check Total						<u>82.30</u>

**1 - GENERAL FUND Totals: 314.37**

**Total of Deposits Printed: 314.37**

**Report Total: 379,182.71**

ALL Data

# Check Register

Arranged by:  
Check Number

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

---

**Checks Printed**

**1 - GENERAL FUND**

Bank Account :A -

00045725	10/27/2014	STOEJUDY		Judy Stoehr Creative Insights	
09/03/2014	10/27/2014		10/27/2014	Effective Strat. for All stude	1,500.00

Check Total 1,500.00

**1 - GENERAL FUND Totals: 1,500.00**

# Check Register

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

**Checks Printed**

**1 - GENERAL FUND**

Bank Account :A -

00045726	10/28/2014	STANSILE		Stand For The Silent, Inc		
Oct14	10/28/2014		10/28/2014	Bullying Assembly		1,000.00

Check Total 1,000.00

00045727	10/28/2014	WESTCIND		Cindy West		
Oct14	10/28/2014		10/28/2014	Effective Instr StrategiesELL/		639.44

Check Total 639.44

**1 - GENERAL FUND Totals: 1,639.44**

**Total of Checks Printed: 1,639.44**

**Report Total: 1,639.44**

# Check Register

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

**Checks Printed**

**1 - GENERAL FUND**

Bank Account :A -

00045724	10/23/2014	FISHJAMES	James Fish			35.00
Oct14	10/23/2014		Printer repair	10/23/2014		

Check Total 35.00

**1 - GENERAL FUND Totals: 35.00**

**Total of Checks Printed: 35.00**

**Report Total: 35.00**

# Check Register

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

**Checks Printed**

**1 - GENERAL FUND**

Bank Account :A -

00045723	10/16/2014	FAIRSTOR		Fair Store	
Sept14-	10/16/2014		10/16/2014	Life skills class	39.53
Sept14-4	10/16/2014		10/16/2014	Portable mike batteries	20.07

Check Total 59.60

**1 - GENERAL FUND Totals: 59.60**

# Check Register

Direct	Dep.	Check Number	Check Date	Vendor ID	Vendor Name	Amount
		Invoice	Invoice Date	PO Number	PO Date Description	
<b>2 - LUNCH FUND</b>						
Bank Account :A -						
		00003726	11/12/2014	AMERITAS	Ameritas Life Ins Corp	
		2VISR.338	11/14/2014		11/14/2014 NOVEMBER2014PAYROLL	36.48
					Check Total	36.48
		00003727	11/12/2014	APPEARA	Appearra	
		886912	10/02/2014		11/07/2014 Aprons, towels, mats	21.64
		888781	10/09/2014		11/07/2014 Aprons, towels, mats	28.33
		890616	10/16/2014		11/07/2014 Aprons, towels, mats	28.33
		892468	10/23/2014		11/07/2014 Aprons, towels, mats	28.33
		894284	10/30/2014		11/07/2014 Aprons, towels, mats	28.33
					Check Total	134.96
		00003728	11/12/2014	BLUECROS	Blue Cross and Blue Shield of NE	
		3BCBS.338	11/14/2014		11/14/2014 NOVEMBER2014PAYROLL	526.64
		3DENT.338	11/14/2014		11/14/2014 NOVEMBER2014PAYROLL	24.84
					Check Total	551.48
		00003729	11/12/2014	BRAUFOOD	Braunger Foods	
		430858	10/01/2014		11/06/2014 Food	401.01
		430859	10/01/2014		11/06/2014 Food	55.78
		431757	10/08/2014		11/06/2014 Food	433.88
		431758	10/08/2014		11/06/2014 Food	51.96
		432534	10/15/2014		11/06/2014 Food	56.96
		432535	10/15/2014		11/06/2014 Food	368.51
		433339	10/22/2014		11/06/2014 Food	433.80
		433340	10/22/2014		11/06/2014 Food	25.98
		434077	10/29/2014		11/06/2014 Food	259.97
		434078	10/29/2014		11/06/2014 Food	64.31
					Check Total	2,152.16
		00003730	11/12/2014	CONTENRG	Continuum Retail Energy Services	
		Sept14	10/30/2014		11/07/2014 Utilities-5367-91	98.57
					Check Total	98.57
		00003731	11/12/2014	EARTHBAK	Earthgrains Baking Companies, Inc.	
		54164402955	10/07/2014		11/07/2014 Bread	172.14
		54164402998	10/10/2014		11/07/2014 Bread	222.00
		54164403086	10/17/2014	qeearthgrai	11/07/2014 Bread	166.82
		54164403138	10/21/2014		11/07/2014 Bread	119.52
		54164403272	10/31/2014		11/07/2014 Bread	72.32
					Check Total	752.80
		00003732	11/12/2014	FAIRSTOR	Fair Store	
		Oct14	10/31/2014		11/06/2014 Bread	1.79
					Check Total	1.79
		00003733	11/12/2014	GREEFRUI	Greenberg Fruit Co.	

# Check Register

Direct Dep.	Check Number Invoice	Check Date Invoice Date	Vendor ID PO Number	Vendor Name PO Date	Description	Amount
	496946	10/01/2014		11/07/2014	FVV	401.88
	498774	10/15/2014		11/07/2014	FVV	279.93
	499677	10/22/2014		11/07/2014	FVV	419.89
	66455	10/15/2014		11/07/2014	CM	-104.97
					Check Total	996.73
00003734		11/12/2014	HILADAIR		Hiland Dairy	
	439159	10/03/2014		11/07/2014	Milk	110.54
	439202	10/07/2014		11/07/2014	Milk	429.64
	439245	10/10/2014		11/07/2014	Milk	270.02
	439290	10/14/2014		11/07/2014	Milk	441.11
	439336	10/17/2014		11/07/2014	Milk	578.97
	439383	10/21/2014		11/07/2014	Milk	597.11
	439466	10/28/2014		11/07/2014	Milk	437.56
	439510	10/31/2014		11/07/2014	Milk	292.85
					Check Total	3,157.80
00003735		11/12/2014	HOBART		Hobart Sales And Service	
	OC63301	10/09/2014		11/06/2014	Thermostat assembly	384.85
	OC63363	10/16/2014		11/06/2014	Range rep	386.65
					Check Total	771.50
00003736		11/12/2014	MADINATI		Madison National Life	
	2SALP.338	11/14/2014		11/14/2014	NOVEMBER2014PAYROLL	10.83
	2SUPP.338	11/14/2014		11/14/2014	NOVEMBER2014PAYROLL	4.20
	3LIFE.338	11/14/2014		11/14/2014	NOVEMBER2014PAYROLL	29.25
					Check Total	44.28
00003737		11/12/2014	MGTRUS		MG Trust Company	
	2403B.338	11/14/2014		11/14/2014	NOVEMBER2014PAYROLL	100.00
					Check Total	100.00
00003738		11/12/2014	MILLBLDG		Miller Building Supply	
	Oct14-4	10/07/2014		11/07/2014	Roaster	47.85
	Oct14-6	10/07/2014		11/07/2014	Supplies	2.65
					Check Total	50.50
00003739		11/12/2014	NEBRASK3		la/ne State Bank	
	2FICA.338	11/14/2014		11/14/2014	NOVEMBER2014PAYROLL	431.15
	2FICM.338	11/14/2014		11/14/2014	NOVEMBER2014PAYROLL	100.83
	2USIT.338	11/14/2014		11/14/2014	NOVEMBER2014PAYROLL	608.20
	3FICA.338	11/14/2014		11/14/2014	NOVEMBER2014PAYROLL	431.15
	3FICM.338	11/14/2014		11/14/2014	NOVEMBER2014PAYROLL	100.83
					Check Total	1,672.16
00003740		11/12/2014	NEBRASK4		Nebraska Dept Of Revenue	
	2NEIT.338	11/14/2014		11/14/2014	NOVEMBER2014PAYROLL	167.62
					Check Total	167.62

# Check Register

Direct Dep.	Check Number Invoice	Check Date Invoice Date	Vendor ID PO Number	Vendor Name PO Date	Description	Amount
	00003741	11/12/2014	NEBRASK5		Nebraska Retirement System	
	2NTRT.338	11/14/2014		11/14/2014	NOVEMBER2014PAYROLL	600.78
	3NTRT.338	11/14/2014		11/14/2014	NOVEMBER2014PAYROLL	606.79
					Check Total	1,207.57
	00003742	11/12/2014	PACNSAVE		Pac N Save, Inc.	
	3553	10/09/2014		11/07/2014	Supplies	43.27
	5235	10/23/2014		11/07/2014	Food	28.46
					Check Total	71.73
	00003743	11/12/2014	PEGLSYSC		Sysco Lincoln	
	284157604	10/25/2014		11/07/2014	Ret mdse	-28.00
	410030781	10/03/2014		11/07/2014	Food	142.42
	410030782	10/03/2014		11/07/2014	Food	1,913.76
	410101002	10/10/2014		11/07/2014	Food	2,793.54
	410101002-2	10/10/2014		11/07/2014	Supplies	143.56
	410150459	11/04/2014		11/07/2014	Rebate	-83.20
	410170814	10/17/2014		11/07/2014	Food	68.85
	410170815	10/17/2014		11/07/2014	Food	2,333.22
	410170815-2	10/17/2014		11/07/2014	Food adj	-28.00
	410240997	10/24/2014		11/07/2014	Food	2,513.07
	410240997-2	10/24/2014		11/07/2014	Supplies	80.06
	410280300	10/28/2014		11/07/2014	Rebate	-99.44
	410311070	10/31/2014		11/07/2014	Food	118.06
	410311071	10/31/2014		11/07/2014	Food	2,269.55
					Check Total	12,137.45
	00003745	11/12/2014	SHTAXSER		Susan S Holstedt	
	2MEDR.338	11/14/2014		11/14/2014	NOVEMBER2014PAYROLL	16.67
					Check Total	16.67
	00003746	11/12/2014	WCS-GEN		WCS-General Fund	
	2SUMRDV.338	11/14/2014		11/14/2014	NOVEMBER2014PAYROLL	2.28
					Check Total	2.28
					<b>2 - LUNCH FUND Totals:</b>	<b>24,124.53</b>

ALL Data

# Check Register

Arranged by:  
Check Number

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

**6 - EMPLOYEE BENEFIT FUND**

Bank Account :F - Nebraska State Bank

00001202	11/12/2014	SHTAXSER			Susan S Holstedt	
Nov14	11/03/2014			11/06/2014	Novo Adm fees	246.00

Check Total 246.00

**6 - EMPLOYEE BENEFIT FUND Totals: 246.00**

**Total of Checks Printed: 378,868.34**



PO Box 21876

Lincoln, NE 68542-1876

<b>Quote #:</b>	004441
<b>Date Created:</b>	10/22/2014
<b>Date Expires:</b>	11/19/2014
<b>Rep:</b>	Nick Patrick

**Aruba Instant (Add-On)**

**Client Name:**

**Name:** Sarah Rusk  
**Company:** Wakefield Community Schools  
**Address:** 802 Highland Street  
**City, State, Zip** Wakefield, NE 68784  
**Phone # / Fax#** (402) 287-2012  
**Email Address:** sarusk@esu1.org

Phone: (402) 327-1880

Fax: 888-522-8090

Email: npatrick@datavizion.com

**Access Points**

Description	Qty	Unit Price	Ext. Price
Aruba Instant IAP-225 Wireless Access Point, 802.11n/ac, 3x3:3, dual radio, integrated antennas Restricted Regulatory Domain - US	10	\$720.00	\$7,200.00

**Access Points Subtotal:** \$7,200.00

**PoE Injectors**

Description	Qty	Unit Price	Ext. Price
Aruba 1 Port 802.3 at PoE Midspan 10/100/1000 - 30W	2	\$83.38	\$166.76
Aruba Networks PC-AC-NA Standard Power Cord - 110V AC	2	\$1.00	\$2.00

**PoE Injectors Subtotal:** \$168.76

*MB*

<b>Subtotal:</b>	<b>\$7,368.76</b>
<b>Shipping:</b>	<b>\$0.00</b>
<b>Tax:</b>	<b>\$0.00</b>
<b>Total:</b>	<b>\$7,368.76</b>

**Special Notes:**

Above price does not include tax, freight and labor to install unless specifically detailed in the line item(s) above. Prices are subject to changes based upon changes in manufacturer list prices.

**Returns:**

Any returned equipment must be done within 30 days of initial shipment from the manufacturer, must be in the original unopened box, and will incur a 25% restock fee.

**Payment Terms:**

\*Projects Over \$10,000.00

1.A deposit of 100% of the total purchase price is required upon signature of the Project Agreement and before any equipment will be ordered or work started.

\*Equipment and Software Only Orders Over \$10,000.00

1.A deposit of 100% of the total purchase price is required upon signature of the Agreement and before any equipment will be ordered.

\*All Others

Payment is due upon receipt of invoice.

**Warranties:**

Any warranty provided for items purchased through DataVizion is subject to the manufacturer's terms and conditions, unless noted otherwise. DataVizion is a value-added reseller; therefore, any repair or service labor needed in support of the manufacturer's warranty may be billable at prevailing rates.

**Acceptance:**

DataVizion and Customer confirm they have reviewed the provisions detailed in the Project Agreement and/or Material List. (If applicable) Customer hereby authorizes DataVizion to perform the work and accepts the provisions detailed in the Project Agreement and the governing Master Customer Agreement.

\*\*Please note that customer acceptance of project and/or materials may be stated by digitally signing this quote, emailing acceptance to DataVizion, or issuing a company Purchase Order.

**To approve, please sign and fax to: (888) 522-8090 or email Rob@DataVizion.com with acceptance and PO info (if applicable)**

  
 \_\_\_\_\_  
**Signature**

12-1-14  
 \_\_\_\_\_  
**Date**

Sarah Rusk  
Wakefield Community Schools

# PROPOSAL



3100 NEBRASKA AVENUE  
 COUNCIL BLUFFS, IA 51501-7033  
 712 323-0541 FAX: 712 323-8681  
 TOLL FREE: 1-800-237-3141

ATTN: Mr. Mark Bejot

Proposal #: HCMW 4137

PROPOSAL SUBMITTED TO <b>Wakefield Community Schools</b>	PHONE 402-287-2012	DATE 10/16/2014
STREET <b>802 Highland Street</b>	FAX	CELL
CITY, STATE & ZIP CODE <b>Wakefield, NE 68784</b>	JOB NAME <b>Duct Free Cooling Unit for Computer Lab</b>	JOB LOCATION <b>High School</b>

**WE ARE PLEASED TO QUOTE THE FOLLOWING:**

We will provide the necessary labor, materials & supervision under normal working hours Monday - Friday 8:00 AM to 4:30 PM for the work as noted in the OPTIONS below:

- > Installation of an LG 2-ton Duct Free Cooling System with Inverter Drive Compressor including; installation of the condensing unit in the shop area located above the welding exhaust stations, install the indoor wall mount fan coil unit just below the ceiling in the center of the north wall, drain line will be piped to wash sink on opposite side of wall, start and test operation. Unit is inverter drive compressor and will vary the cooling capacity to load match conditions in the room.

Estimated Cost: \$ 5,995.00

- Notes:**
- 1) We do NOT include any electrical in the above pricing.
  - 2) We have NOT included any taxes in the above pricing
  - 3) We have NOT included any overtime in the above pricing.

**Terms** Rasmussen Mechanical Services Standard Terms & Conditions apply.

25% Deposit with Contract

Monthly payment requests (progress billings), per progress schedule. Monthly Payment requests will include scheduled values as required for all major equipment fabrication during its progress, in accordance with manufacturer's terms.

**Taxes** The above price(s) do not include sales or use taxes. If applicable, Buyer shall provide Seller with an appropriate tax exemption certificate. In the absence of a valid tax exemption certificate, Buyer herein acknowledges that any/all appropriate or required taxes shall be added to Rasmussen Mechanical Services Invoices or Progress Billings as applicable.

WE PROPOSE HEREBY TO FURNISH MATERIAL AND LABOR - COMPLETE IN ACCORDANCE WITH ABOVE SPECIFICATIONS, FOR THE SUM OF:

DOLLARS \$ 5,995.00

TERMS:  
 INVOICES TO BE PAID NET 30 DAYS PER SELLERS TERMS & CONDITIONS

PRICES QUOTED HEREIN ARE BASED ON COST (MATERIALS AND/OR FABRICATED ITEMS) IDENTIFIED AS IN EFFECT AT THE TIME THIS QUOTATION WAS MADE. DUE TO CURRENT MARKET VOLATILITY IN STEEL AND OTHER METALS THAT IMPACT COSTS, THE PRICE OFFERED IS ONLY VALID AS OF THE DATE OF THIS QUOTATION. PLEASE NOTE THAT AT THE TIME OF YOUR ACCEPTANCE OF THIS OFFERING, ANY ESCALATIONS OR PRICE INCREASES THAT HAVE ACCRUED SHALL BE IDENTIFIED AS ADDITIVE TO THE PRICE QUOTED HEREIN. ALTHOUGH WE WILL DO ALL POSSIBLE TO CONTROL OR MINIMIZE INCREASES, WE CAN NOT GUARANTEE THE PRICING OFFERED BEYOND THE DATE OF THE QUOTATION. AT THE TIME OF YOUR ACCEPTANCE OF THIS QUOTATION, WE WILL REVIEW THE COSTING AND DISCUSS ANY APPLICABLE ADJUSTMENTS WITH YOU FOR ANY STEEL ESCALATION THAT MAY HAVE OCCURRED PRIOR TO PROCEEDING.

**THANK YOU FOR THE OPPORTUNITY TO SUBMIT OUR PROPOSAL FOR YOUR CONSIDERATION. IF YOU HAVE ANY QUESTIONS OR CONCERNS, PLEASE FEEL FREE TO CALL ME ..... MIKE WINKELMANN**

AUTHORIZED SIGNATURE:   
 SALES ENGINEER

NOTE: THIS PROPOSAL MAY BE WITHDRAWN BY US IF NOT ACCEPTED WITHIN 30 DAYS

ACCEPTANCE OF PROPOSAL - THE ABOVE PRICES, SPECIFICATIONS AND CONDITIONS ARE SATISFACTORY AND ARE HEREBY ACCEPTED. YOU ARE AUTHORIZED TO DO THE WORK AS SPECIFIED, PAYMENT WILL BE AS OUTLINED ABOVE.

SIGNATURE \_\_\_\_\_

DATE OF ACCEPTANCE: \_\_\_\_\_

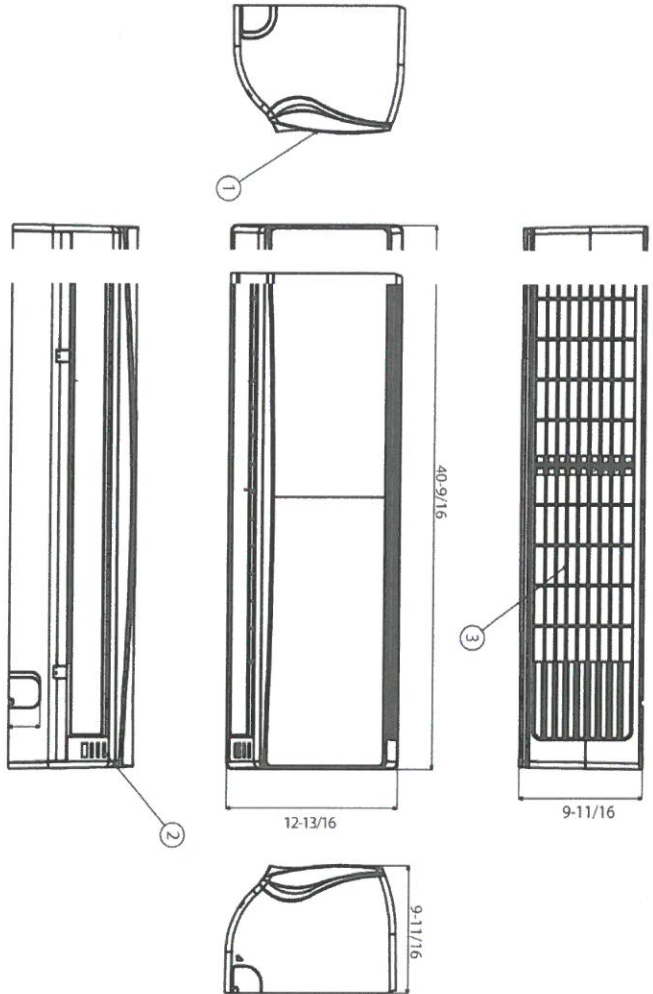
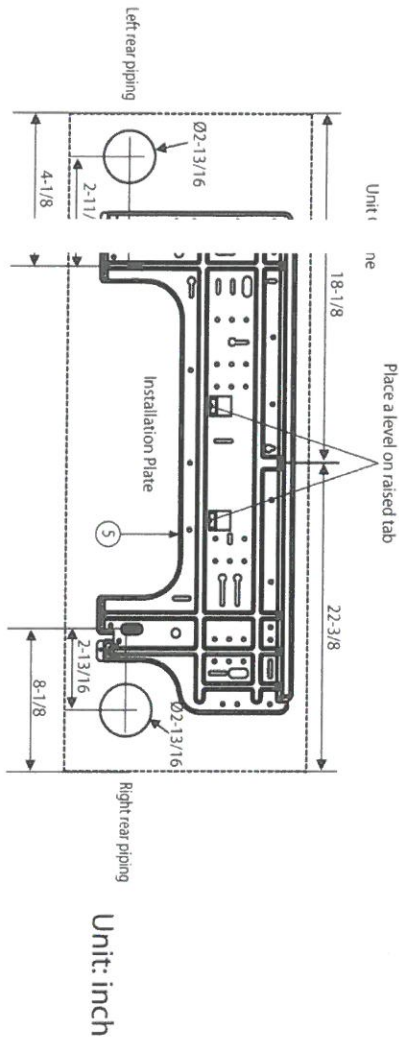
SIGNATURE \_\_\_\_\_

# Indoor Unit (IDU) - LSN181HSV3

High Efficiency Single Zone Inverter



Tag #: \_\_\_\_\_  
 Date: \_\_\_\_\_  
 PO No.: \_\_\_\_\_



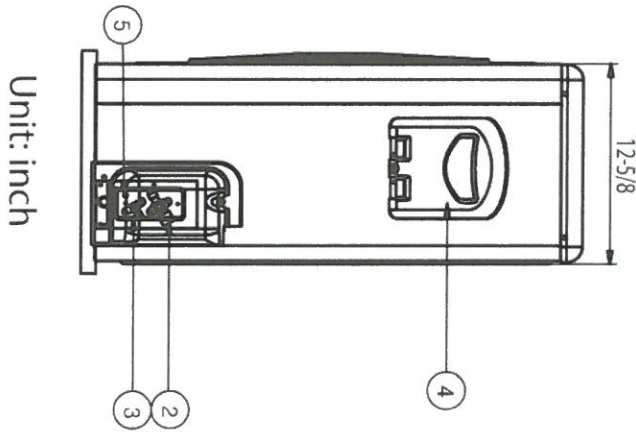
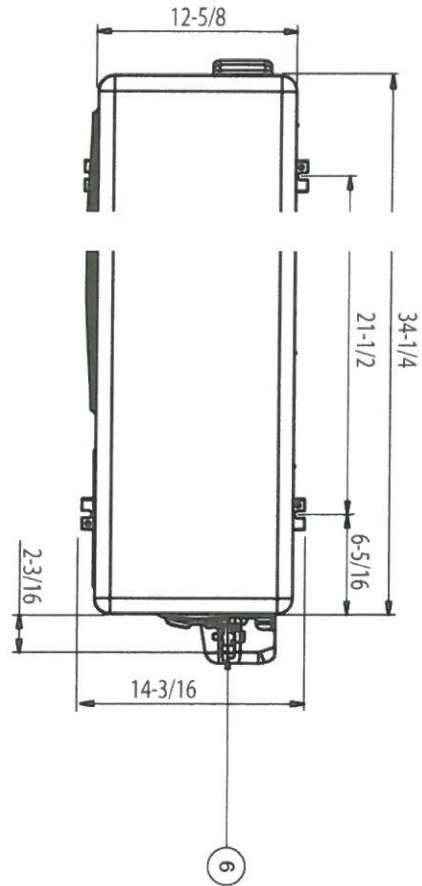
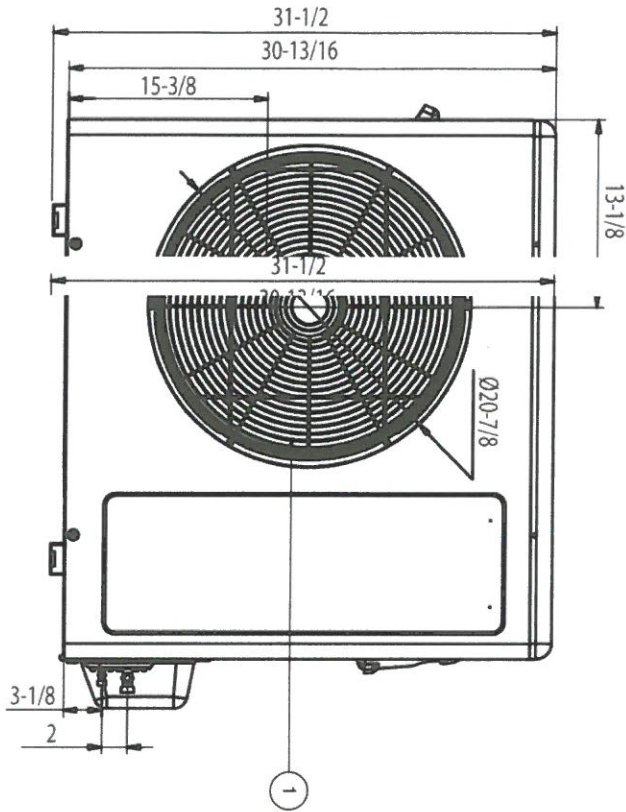
Item No.	Part Name	Remarks
1	Front Panel	
2	Display & Signal Receiver	
3	Return Air Grille	
4	Installation Plate	

# Outdoor Unit (ODU) - LSU181HSV3

High Efficiency Single Zone Inverter



Tag #: \_\_\_\_\_  
 Date: \_\_\_\_\_  
 PO No.: \_\_\_\_\_



Unit: inch

Item No.	Part Name	Remarks
1	Return Air Grille	
2	Gas pipe connection	
3	Liquid pipe connection	
4	Power & Transmission connection	
5	Earth screw	
6	SVC valve cover	

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

**FINANCIAL STATEMENTS  
August 31, 2014**

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

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

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August 31, 2014

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

**INDEPENDENT AUDITOR'S REPORT**

October 23, 2014

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

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Wakefield Community School District No. 560, Wayne County, Nebraska, as of and for the year ended August 31, 2014, as listed in the Table of Contents.

***Management's Responsibility for the Financial Statements***

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

***Auditor's Responsibility***

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

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

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

***Opinions***

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Wakefield Community School District No. 560, Wayne County, Nebraska as of August 31, 2014, and the respective changes in cash basis financial position for the year then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, I have also issued my report dated October 23, 2014 on my consideration of Wakefield Community School's internal control structure over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of my audit.

***Report on Other Information***

My audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. With the exception of the information described in the preceding paragraph, the Other Information, as listed in the Table of Contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, I express no opinion on it in relation to the basic financial statements taken as a whole.

***Basis of Accounting***

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



---

Michael J. Pommer, CPA  
Wakefield, Nebraska  
October 23, 2014

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

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

For the Fiscal Year Ended August 31, 2014

	Governmental Fund Types				Government- Wide Total
	General	Special Building	Lunch	Other Nonmajor	
<b>ASSETS</b>					
Cash at Bank	1,075,786	0	83,443	0	1,159,229
Cash at Bank - Restricted	0	666,697	0	112,335	779,032
Cash at County Treasurer	430,552	0	0	0	430,552
Cash at County - Restricted	0	21,842	0	27,179	49,021
<b>TOTAL ASSETS</b>	<b><u>1,506,338</u></b>	<b><u>688,539</u></b>	<b><u>83,443</u></b>	<b><u>139,514</u></b>	<b><u>2,417,834</u></b>
<b>NET POSITION/FUND BALANCES</b>					
Unassigned	1,232,132	0	0	0	1,232,132
Assigned, for Lunch Use	0	0	83,443	0	83,443
Committed, for Depr. Use	252,541	0	0	0	252,541
Committed, for Empl. Benefits	21,665	0	0	0	21,665
Restricted, for Bond Debt	0	0	0	75,111	75,111
Restricted, for Building Use	0	688,539	0	0	688,539
Restricted, for Qual. Cap. Use	0	0	0	64,403	64,403
<b>TOTAL NET POSITION/ FUND BALANCES</b>	<b><u>1,506,338</u></b>	<b><u>688,539</u></b>	<b><u>83,443</u></b>	<b><u>139,514</u></b>	<b><u>2,417,834</u></b>

The notes are an integral part of these financial statements.

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

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

For the Fiscal Year Ended August 31, 2014

	Governmental Fund Types				Totals
	General	Special Building	Lunch	Other Nonmajor	
<b>CASH RECEIPTS</b>					
Local Property Taxes	2,958,972	158,062	0	139,007	3,256,041
Motor Vehicle Taxes	142,049	0	0	0	142,049
Interest	779	459	28	26	1,292
Other Local Sources	17,293	0	0	0	17,293
County fines and licenses	13,054	0	0	0	13,054
State Aid	1,942,267	8,348	2,254	7,343	1,960,212
Federal Aid	304,775	0	144,797	0	449,572
Charges for Services	0	0	87,548	0	87,548
Other	500	1,121,920	0	0	1,122,420
<b>TOTAL CASH RECEIPTS</b>	<b>5,379,689</b>	<b>1,288,789</b>	<b>234,627</b>	<b>146,376</b>	<b>7,049,481</b>
<b>CASH DISBURSEMENTS</b>					
Regular Instructional Services	2,743,047	0	0	0	2,743,047
Special Education	798,730	0	0	0	798,730
Support Services					
Pupils	125,094	0	0	0	125,094
Instructional Staff	97,736	0	0	0	97,736
Board of Education	68,866	0	0	0	68,866
Executive Administration	142,167	0	0	0	142,167
Office of Principal	266,528	0	0	0	266,528
Business	104,321	0	0	0	104,321
Maintenance and Operations	496,678	0	0	0	496,678
Pupil Transportation	148,659	0	0	0	148,659
Federal Programs	258,348	0	0	0	258,348
State Categorical Programs	6,424	0	0	0	6,424
Lunch Program	0	0	211,193	0	211,193
Capital Expenditures	413,560	1,272,009	0	0	1,685,569
Employee Benefits	3,063	0	0	0	3,063
Debt Service	0	0	0	150,615	150,615
Other	18,000	0	0	0	18,000
<b>TOTAL CASH DISBURSEMENTS</b>	<b>5,691,221</b>	<b>1,272,009</b>	<b>211,193</b>	<b>150,615</b>	<b>7,325,038</b>
<b>GOVERNMENT-WIDE PRESENTATION OF CASH RECEIPTS OVER (UNDER)</b>					
<b>CASH DISBURSEMENTS</b>	<b>(311,532)</b>	<b>16,780</b>	<b>23,434</b>	<b>(4,239)</b>	<b>(275,557)</b>
Transfers In/(Out)	0	0	0	0	0
<b>FUND PRESENTATION OF CASH RECEIPTS OVER (UNDER)</b>					
<b>DISBURSEMENTS</b>	<b>(311,532)</b>	<b>16,780</b>	<b>23,434</b>	<b>(4,239)</b>	<b>(275,557)</b>
<b>FUND BALANCES, beginning of year</b>	<b>1,817,870</b>	<b>671,759</b>	<b>60,009</b>	<b>143,753</b>	<b>2,693,391</b>
<b>FUND BALANCES, end of year</b>	<b>1,506,338</b>	<b>688,539</b>	<b>83,443</b>	<b>139,514</b>	<b>2,417,834</b>

The notes are an integral part of these financial statements.

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

August 31, 2014

	<u>Activity Fund</u>	<u>Student Fee Fund</u>	<u>Total Fiduciary Funds</u>
<b>ASSETS</b>			
Cash in Bank	82,830	240	83,070
<b>TOTAL ASSETS</b>	<b><u>82,830</u></b>	<b><u>240</u></b>	<b><u>83,070</u></b>
<b>LIABILITIES</b>			
Amounts Due to Other Organizations	82,830	240	83,070
<b>TOTAL LIABILITIES</b>	<b><u>82,830</u></b>	<b><u>240</u></b>	<b><u>83,070</u></b>
 <b>NET POSITION</b>	 <b><u>0</u></b>	 <b><u>0</u></b>	 <b><u>0</u></b>

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

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

**NOTES TO FINANCIAL STATEMENTS**

August 31, 2014

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

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

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

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

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

**GOVERNMENTAL FUND TYPES:**

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

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

(Continued on next page)

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

August 31, 2014

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

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

**GOVERNMENTAL FUND TYPES (CONTINUED):**

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

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

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

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

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

**FIDUCIARY FUND TYPE:**

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

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

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

**(Continued on next page)**

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

August 31, 2014

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

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

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

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

(Continued on next page)

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

August 31, 2014

**NOTE 3: PENSION PLAN** – The Wakefield Community School District contributes to the Nebraska School Employees Retirement System, a cost-sharing, multiple-employer defined benefit pension plan administered by the Nebraska Public Employee Retirement System (NPERS). NPERS provides retirement and disability benefits to plan members and beneficiaries. The School Employees Retirement Act establishes benefit provisions. NPERS issues a publicly available financial report that includes financial statements and required supplementary information for NPERS. That report may be obtained by writing to NPERS, 1221 N Street, Suite 325, PO Box 94816, Lincoln, NE 68509-4816 or by calling 1-800-245-5712.

Plan members were required to contribute 8.88% of their annual covered salary from September 1, 2011 – August 31, 2012. Plan members were required to contribute 9.78% of their annual covered salary from September 1, 2012 – August 31, 2014. The Wakefield Community School District is required to contribute 101% of the employee contribution. The contribution requirements of plan members and Wakefield Community School District are established by the Nebraska statutes. The School District’s contributions to NPERS for the years ending August 31, 2012, 2013, and 2014 were \$249,899, \$277,361, and \$278,363 respectively, and were equal to the required contributions for each year.

**NOTE 4: CASH AND INVESTMENTS** – For the following disclosure required by GASB Statement No. 40, deposits include checking accounts, savings accounts, money market accounts, and certificates of deposit. At August 31, 2014 the carrying value of the School District’s deposits was \$2,021,331. The bank balances were \$2,103,471, of which \$250,000 was covered by federal depository insurance and the remaining balance was collateralized by U.S. government securities subject to joint safekeeping receipts issued by the custodial financial institution which was not the pledging institution. No attorney’s opinion has been obtained regarding the enforceability of claims which might arise under the custodial agreements.

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

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

Bonds Payable

On May 25, 2010, the School District called refunding bonds issued in 2003 in the amount of \$420,000, and issued refunding bonds in the total amount of \$425,000. The refinancing generated a savings over the life of the bonds of \$13,255. The first principal and interest payments were due and paid by December 15, 2010. Interest rates are variable, charged at 0.75% - 2.65. The payment schedule follows:

Fiscal Year Ended	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<u>August 31,</u>			
2015	75,000	2,850	77,850
2016	75,000	994	75,994
	<u>\$150,000</u>	<u>\$ 3,844</u>	<u>\$ 153,844</u>

(Continued on next page)

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

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

August 31, 2014

**NOTE 5: LONG-TERM DEBT (continued) –**

On July 14, 2014, the School District entered into a loan agreement with the Nebraska Department of Energy for purposes of funding an energy conservation project, in the total amount of \$1,121,920. The loan carries a fixed interest rate of 1%, with annual payments of principal and interest due by January 20<sup>th</sup> of each year, beginning in 2015. The payment schedule follows:

Fiscal Year Ended	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<u>August 31,</u>			
2015	112,055	5,921	117,976
2016	107,737	10,239	117,976
2017	108,805	9,171	117,976
2018	109,933	8,043	117,976
2019	111,047	6,929	117,976
2020-2024	<u>572,343</u>	<u>17,540</u>	<u>589,883</u>
	<u>\$1,121,920</u>	<u>\$ 57,843</u>	<u>\$1,179,763</u>

**NOTE 6: COMMITMENTS AND CONTINGENCIES –**

State and Federal Programs – The District participates in numerous State and Federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective programs are subject to audit and adjustment by the grantor agencies; therefore to the extent that the District has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the ability to collect any related receipt after August 31, 2014 may be impaired. In the opinion of the District, there are no significant contingencies relating to the rules and regulations governing the respective grants.

**NOTE 7: RISK MANAGEMENT** – The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year, the District carried commercial insurance for general liability, public official’s liability, property coverage, and workers’ compensation coverage. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**NOTE 8: ENVIRONMENTAL RISK** – The District is subject to laws and regulations relating to the protection of the environment. The District’s policy is to expense environmental and cleanup related costs of a non-capital nature when incurred. Although it is not possible to quantify with any degree of certainty the potential financial impact of the District’s continuing compliance efforts, management believes any future remediation or other compliance related costs will not have a material adverse effect on the financial condition of the School.

**NOTE 9: INTERFUND TRANSFERS** – The District transferred \$18,000 from the General Fund to the Activity Fund in support of its athletic activities during the fiscal year.

**NOTE 10: SUBSEQUENT EVENTS** – A review of events was made from the year end of August 31, 2014 to the date of this report that may have required an adjustment to, or inclusion in, the financial statements. The District had no subsequent events for inclusion in these financial statements.

**OTHER INFORMATION**

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

**GENERAL FUND**

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

For the Fiscal Year Ended August 31, 2014

	<u>Actual</u>	<u>Orig. &amp; Final Budget</u>
<b>RECEIPTS:</b>		
Local Sources:		
Local Property Taxes	\$ 2,958,972	3,197,510
Motor Vehicle Taxes	142,049	126,000
Interest	474	250
License and Fees	1,810	1,900
Tuition from Other Districts - SPED	9,000	9,000
Other Local Revenue	2,544	500
TOTAL LOCAL SOURCES	3,114,849	3,335,160
County/ESU Sources:		
County fines and licenses	13,054	14,500
TOTAL COUNTY/ESU SOURCES	13,054	14,500
State Sources:		
State Aid	1,372,766	1,372,766
Special Education	342,962	400,000
Special Education - Transportation	7,610	6,700
Property Tax Relief	119,198	60,000
Homestead Exemption	30,625	0
Pro-Rate Motor Vehicle	7,497	8,000
State Apportionment	51,891	54,000
High Ability Learners Grant	4,718	4,684
Distance Education	5,000	4,000
TOTAL STATE SOURCES	1,942,267	1,910,150
Federal Sources:		
Title I	103,868	97,791
Title I (C) Migrant Education	4,296	19,965
IDEA - Base	35,886	35,886
IDEA - Base Preschool	496	496
IDEA - Poverty Enrollment	59,617	57,997
SPED IDEA	16,916	0
MAAPS	33,060	30,000
REAP Grants	29,707	29,707
Title II A	8,623	15,839
Title III	5,585	5,637
Medicaid in Public Schools	1,092	2,000
Vocation Education	4,669	0
Private Grants	960	0
TOTAL FEDERAL SOURCES	304,775	295,318
Non-revenue Receipts: Insurance Adjustments	500	0
<b>TOTAL CASH RECEIPTS</b>	<b>\$ 5,375,445</b>	<b>\$ 5,555,128</b>

(Continued on next page)

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

**GENERAL FUND**

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

For the Fiscal Year Ended August 31, 2014

	<u>Actual</u>	<u>Orig. &amp; Final Budget</u>
<b>DISBURSEMENTS:</b>		
Program:		
Regular Instructional Services	\$ 2,742,353	\$ 2,872,014
Special Education	798,730	865,698
Support Services - Pupils	125,094	144,056
Support Services - Instructional Staff	97,736	101,530
Support Services - Board of Education	68,866	99,096
Support Services - Executive Administration	142,167	144,900
Support Services - Office of Principal	266,528	269,635
Support Services - Business	104,321	107,254
Support Services - Maintenance and Operations	496,678	580,374
Support Services - Pupil Transportation	148,659	182,660
State Categorical Programs	6,424	5,512
Federal Programs	258,348	262,778
Summer School	694	5,576
Transfers	18,000	23,000
<b>TOTAL CASH DISBURSEMENTS</b>	<b>\$ <u>5,274,598</u></b>	<b>\$ <u>5,664,083</u></b>
<b>CASH RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<b>100,847</b>	
Beginning Bank Balances	429,293	
Beginning Balances at Co. Treasurer	701,992	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b><u>1,131,285</u></b>	
Ending Bank Balances	801,580	
Ending Balances at Co. Treasurer	430,552	
<b>FUND BALANCE, END OF YEAR</b>	<b><u>1,232,132</u></b>	

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

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

**DEPRECIATION FUND**

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

For the Fiscal Year Ended August 31, 2014

	<u>Actual</u>	Orig. & Final <u>Budget</u>
<b>CASH RECEIPTS:</b>		
Interest	301	200
Transfer from General	0	15,000
<b>TOTAL CASH RECEIPTS</b>	<b>301</b>	<b>15,200</b>
 <b>CASH DISBURSEMENTS:</b>		
Capital Outlay	413,560	649,061
<b>CASH RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<b>(413,259)</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>665,800</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 252,541</b>	

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

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

**EMPLOYEE BENEFIT FUND**

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

For the Fiscal Year Ended August 31, 2014

	<u>Actual</u>	Orig. & Final <u>Budget</u>
<b>CASH RECEIPTS:</b>		
Interest	4	20
Other Local	<u>3,939</u>	<u>3,900</u>
<b>TOTAL CASH RECEIPTS</b>	<b><u>3,943</u></b>	<b><u>3,920</u></b>
 <b>CASH DISBURSEMENTS:</b>		
Unemployment and Benefits	<u>3,063</u>	<u>23,284</u>
<b>CASH RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<b>880</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>20,785</b>	
<b>FUND BALANCE, END OF YEAR</b>	<b><u>\$ 21,665</u></b>	

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

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

**ACTIVITIES FUND**

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

For the Fiscal Year Ended August 31, 2014

	Balance Aug. 31, 2013	Receipts	Disbursements	Net Transfers	Balance Aug. 31, 2014
National Honor Society	\$ 661	\$ 3,398	3,733	\$ 1,062	\$ 1,388
Athletics	11,523	41,115	43,872	8,132	16,898
Concessions	(72)	20,612	13,508	(7,032)	0
Classes	1,567	5,925	6,937	674	1,229
Interest	14,573	45	48	0	14,570
PE Uniforms	1,884	1,255	3,361	0	(222)
FBLA	4,732	3,311	4,807	931	4,167
FCCLA	1,374	0	0	0	1,374
Entrepreneuership	297	0	0	(297)	0
Speech and Drama	0	53	1,438	1,385	0
Student Council	2,256	294	1,240	1,968	3,278
HS Lounge	1,049	884	547	0	1,386
Annual	3,597	4,079	9,895	0	(2,219)
TOTAD	974	0	0	0	974
Library	1,840	1,553	1,780	0	1,613
Pop Fund	13,951	1,166	1,045	0	14,072
Power Drive	716	425	0	0	1,141
Cinco de Mayo	436	0	239	0	197
Wakefield Elementary	8,733	3,794	2,654	0	9,873
One Act	0	0	510	499	(11)
HS Swing Choir	4,694	2,876	2,875	783	5,478
Youth Foundation	750	0	0	0	750
Playground Fund	500	0	0	0	500
Homecoming	(597)	660	1,185	866	(256)
Art Club	1,637	1,598	2,137	1,416	2,514
Memorials	200	0	0	0	200
State Tournaments	0	0	4,064	8,000	3,936
Embroidery	387	0	0	(387)	0
<b>TOTALS</b>	<b>\$ 77,662</b>	<b>\$ 93,043</b>	<b>\$ 105,875</b>	<b>\$ 18,000</b>	<b>\$ 82,830</b>

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

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

**LUNCH FUND**

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

For the Fiscal Year Ended August 31, 2014

	<u>Actual</u>	<u>Orig. &amp; Final Budget</u>
<b>CASH RECEIPTS:</b>		
Sale of Lunches and Breakfasts	87,548	102,000
Federal Reimbursements	144,797	160,000
State Reimbursements	2,254	1,710
Interest	28	20
<b>TOTAL CASH RECEIPTS</b>	<b><u>234,627</u></b>	<b><u>263,730</u></b>
<b>CASH DISBURSEMENTS:</b>		
Salaries	55,987	59,000
Employee Benefits	24,177	23,695
Food Expense	122,263	175,000
Purchased Services	4,593	15,000
Supplies & Materials	3,558	13,000
Capital Outlay	0	10,000
Other Expenses	615	500
<b>TOTAL CASH DISBURSEMENTS</b>	<b><u>211,193</u></b>	<b><u>296,195</u></b>
<b>CASH RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<b>23,434</b>	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b><u>60,009</u></b>	
<b>FUND BALANCE, END OF YEAR</b>	<b><u>\$ 83,443</u></b>	

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

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

**BOND FUND**

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

For the Fiscal Year Ended August 31, 2014

	<u>Actual</u>	Orig. & Final <u>Budget</u>
<b>CASH RECEIPTS:</b>		
Local Property Taxes	72,274	77,413
Interest	16	13
Pro-Rate Motor Vehicle	208	0
Homestead Exemption	749	0
Property Tax Relief	2,866	0
<b>TOTAL CASH RECEIPTS</b>	<b>76,113</b>	<b>77,426</b>
<b>CASH DISBURSEMENTS:</b>		
Repayment of Principal	70,000	75,000
Debt Service Interest	4,265	4,265
<b>TOTAL CASH DISBURSEMENTS</b>	<b>74,265</b>	<b>79,265</b>
<b>CASH RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<b>1,848</b>	
Beginning Bank Balances	54,639	
Beginning Balances at Co. Treasurer	18,624	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>73,263</b>	
Ending Bank Balances	57,246	
Ending Balances at Co. Treasurer	17,865	
<b>FUND BALANCE, END OF YEAR</b>	<b>75,111</b>	

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

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

**SPECIAL BUILDING FUND**

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

For the Fiscal Year Ended August 31, 2014

	<u>Actual</u>	<u>Original Budget</u>	<u>Final Budget</u>
<b>CASH RECEIPTS:</b>			
Local Property Taxes	158,062	168,290	168,290
Interest	459	275	275
Pro-Rate Motor Tax	465	0	0
Homestead Exemption	1,651	0	0
Property Tax Relief	6,232	0	0
Loan Proceeds	1,121,920	0	1,121,920
TOTAL CASH RECEIPTS	<u>1,288,789</u>	<u>168,565</u>	<u>1,290,485</u>
<b>CASH DISBURSEMENTS:</b>			
Capital Outlay	1,272,009	881,948	2,003,868
TOTAL CASH DISBURSEMENTS	<u>1,272,009</u>	<u>881,948</u>	<u>2,003,868</u>
<b>CASH RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<b>16,780</b>		
Beginning Bank Balances	628,237		
Beginning Balances at Co. Treasurer	43,522		
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>671,759</u>		
Ending Bank Balances	666,697		
Ending Balances at Co. Treasurer	21,842		
<b>FUND BALANCE, END OF YEAR</b>	<u>688,539</u>		

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

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

**QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND**

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

For the Fiscal Year Ended August 31, 2014

	<u>Actual</u>	Orig. & Final <u>Budget</u>
<b>CASH RECEIPTS:</b>		
Interest	10	20
Local Property Taxes	66,733	70,682
Property Tax Relief	2,618	0
Homestead Exemption	702	0
Motor Vehicle Pro Rate	200	0
<b>TOTAL CASH RECEIPTS</b>	<u>70,263</u>	<u>70,702</u>
<b>CASH DISBURSEMENTS:</b>		
Debt Service Interest	1,350	1,369
Debt Service Principal	75,000	94,000
<b>TOTAL CASH DISBURSEMENTS</b>	<u>76,350</u>	<u>95,369</u>
<b>CASH RECEIPTS OVER (UNDER) DISBURSEMENTS</b>	<b>(6,087)</b>	
Beginning Bank Balances	51,036	
Beginning Balances at Co. Treasurer	19,454	
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>70,490</u>	
Ending Bank Balances	55,089	
Ending Balances at Co. Treasurer	9,314	
<b>FUND BALANCE, END OF YEAR</b>	<u>64,403</u>	

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

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

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

For the Fiscal Year Ended August 31, 2014

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

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

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

For the Fiscal Year Ended August 31, 2014

**REGULAR INSTRUCTIONAL SERVICES:**

Regular Salaries	\$ 1,503,085
Substitute Teachers	60,757
Other Employee Benefits	663,571
Contracted Services	43,304
Distance Learning	5,631
Teaching Supplies	89,364
Textbooks	27,779
Flex Allocation	37,551
LEP Allocation	91,491
Poverty Allocation	170,960
Early Childhood	44,960
Other Expenses	3,900
TOTAL REGULAR INSTRUCTIONAL SERVICES	2,742,353

**SPECIAL EDUCATION:**

Regular Salaries	184,749
Substitute Teachers	4,786
Clerical and Assistants	136,829
Other Employee Benefits	150,292
Purchased Pupil Services	210,546
Teaching Supplies	5,560
SPED Pre K Expenses	105,520
Other Expenses	448
TOTAL SPECIAL EDUCATION	798,730

**SUPPORT SERVICES - PUPILS:**

Regular Salaries	37,198
Clerical and Assistants	53,881
Other Employee Benefits	23,021
Supplies	1,280
Safety and Security	1,147
Other Expenses	8,567
TOTAL SUPPORT SERVICES - PUPILS	125,094

**(Continued on next page)**

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

For the Fiscal Year Ended August 31, 2014

**SUPPORT SERVICES - INSTRUCTIONAL STAFF:**

Regular Salaries	\$	52,175
Clerical and Assistants		1,575
Other Employee Benefits		29,537
Supplies		6,151
Contracted Services		5,809
Staff Development		2,311
Other Expenses		178

TOTAL SUPPORT SERVICES - INSTRUCTIONAL STAFF		97,736
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**SUPPORT SERVICES - BOARD OF EDUCATION**

Clerical and Assistants		2,957
Other Employee Benefits		518
Auditing and Accounting Services		5,969
Legal Services		33,468
Insurance		8,467
Contracted Services		8,242
Other Expenses		9,245

TOTAL SUPPORT SERVICES - BOARD OF EDUCATION		68,866
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**SUPPORT SERVICES - EXECUTIVE ADMINISTRATION**

Regular Salaries		103,929
Other Employee Benefits		35,543
Other Expenses		2,695

TOTAL SUPPORT SERVICES - EXECUTIVE ADMINISTRATION		142,167
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**SUPPORT SERVICES - OFFICE OF PRINCIPAL:**

Regular Salaries	\$	130,994
Clerical and Assistants		64,485
Other Employee Benefits		67,201
Supplies		1,444
Other Expenses		2,404

TOTAL SUPPORT SERVICES - OFFICE OF PRINCIPAL		266,528
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**SUPPORT SERVICES - BUSINESS:**

Clerical and Assistants		46,175
Other Employee Benefits		14,458
Contracted Services		16,771
Insurance		23,620
Supplies		2,179
Other Expenses		1,118

TOTAL SUPPORT SERVICES - BUSINESS		104,321
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**WAKEFIELD COMMUNITY SCHOOL  
DISTRICT NO. 560, WAYNE COUNTY, NEBRASKA  
SCHEDULE OF CASH DISBURSEMENTS - GENERAL FUND (CONTINUED)**

For the Fiscal Year Ended August 31, 2014

**SUPPORT SERVICES - MAINTENANCE AND OPERATIONS:**

Regular Salaries	\$	113,578
Other Employee Benefits		39,009
Supplies		22,023
Property Insurance		18,684
Contracted Services		178,284
Capital Outlay		125,000
Other Expenses		100
TOTAL SUPPORT SERVICES - MAINTENANCE AND OPERATIONS		496,678

**SUPPORT SERVICES - PUPIL TRANSPORTATION:**

Regular Salaries		62,485
Other Employee Benefits		16,681
Contracted Services		55,813
Supplies		6,755
SPED Transportation		6,449
Other Expenses		476
TOTAL SUPPORT SERVICES - PUPIL TRANSPORTATION		148,659

**STATE CATEGORICAL PROGRAMS:**

High Ability Learners Grant		6,424
TOTAL STATE CATEGORICAL PROGRAMS		6,424

**FEDERAL PROGRAMS:**

Title I		97,956
Migrant Education		19,390
Title IIA		9,711
Title III		5,585
IDEA - Base Preschool		496
IDEA - Base		35,886
IDEA - Enrollment/Poverty		59,617
REAP		29,707
TOTAL FEDERAL PROGRAMS		258,348

**SUMMER SCHOOL:**

Regular Salaries (Net)		140
Other Employee Benefits		335
Supplies		219
TOTAL SUMMER SCHOOL		694

**TRANSFERS:**

To Activity Fund		18,000
TOTAL TRANSFERS		18,000

<b>TOTAL CASH DISBURSEMENTS</b>	<b>\$</b>	<b>5,274,598</b>
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**ADDITIONAL INFORMATION**

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

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

Board of Education  
Wakefield Community School, District No. 560

I have audited the financial statements of Wakefield Community School District No. 560, Wayne County, Nebraska, as of and for the year ended August 31, 2014, and issued my report thereon dated October 23, 2014. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My report differed from the standard auditors' report because the financial statements were prepared on the cash basis of accounting (which is a comprehensive basis of accounting other than generally accepted accounting principles).

Internal Control Over Financial Reporting

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


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

My consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above, or certain deficiencies in internal control over financial reporting, described below, that I consider to be significant deficiencies in internal control over financial reporting. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Compliance and Other Matters

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

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



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Michael J. Pommer, CPA  
October 23, 2014

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

October 23, 2014

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

I have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Wakefield Community School District 560, Wayne County, for the year ended August 31, 2014. Professional standards require that I provide you with information about my responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of my audit. I have communicated such information in my letter dated November 18, 2013, and through oral communications during audit fieldwork. Professional standards also require that we communicate to you the following information related to my audit.

Significant Audit Findings

*Qualitative Aspects of Accounting Practices* – The Board as management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the School are described in Note 1 to the financial statements. Other than items described in Note 1, no new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ended August 31, 2014. I noted no transactions entered into by the School during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period. There were no significant audit findings reported.

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

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

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

*Management Representations* – I have requested certain representations from management that are included in the management representation letter dated October 23, 2014.

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

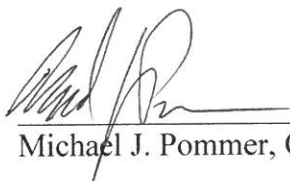
*Other Audit Findings or Issues* – I generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the School’s auditor. However, these discussions occurred in the normal course of our professional relationship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

Other Information in Documents Containing Audited Financial Statements

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

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

Sincerely,



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Michael J. Pommer, CPA